



BY E.MAIL /EDP HELP LINE ONLY

Important Circular/Top Priority

कार्यालय, रक्षा लेखा नियंत्रक, नं. 1, स्टाफ रोड, सिकंदराबाद.09 -
OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS
NO.1, STAFF ROAD, SECUNDERABAD – 500 009

(ई-मेल/email: aomsec.dad@hub.nic.in

दूरभाष/PHONE: 040-27843385

फैक्स/FAX:040-27817275

NO:O&M/6871//Rev.Updation/Manuals

dated: 03/09/2021

सेवा मे/To

वेअधिकारी प्रभारी के (श्रे.अ).का.ले. / The Officers-in-charge PAOs

प्रभारी अधिकारी, क्षेत्र(थलसेना) .का.ले., वैजाग / Officer in Charge, AAO (Army), Vizag

ले.का., डी.पी.एन.जी., वैजाग / AO DGNP, Vizag

सभी स्था.का.प.ले.आं/का.प.ले., ले.अ., जी.ई., स.अ.ले., बी.एस.ओ., यू.ले., र.का.सं.,

मुख्य कार्यालय के सभी व .अ.ले./..All SAOs/AAOs in MO

मुख्य कार्यालय के सभी अनुभाग / All Sections in MO

विषय/ Subject:- Revision/Updation of OM Part II, Volume-II

संदर्भ /Reference:-CDA (Army) Meerut Meerut DO letter No. O&M/001/13/
Updation/Vol-III (Year-2021) dated 18-08-2021.

As per the directions of the HQrs. Office, the updation of OM Part II, Vol-I and II is being done by CDA (Army) Meerut. Presently the updation of OM Part-II Vol-II (1960 edition) is under progress with CDA (Army) Meerut.

2. The details of all Reports and Returns being sent by Regional PCsDA/CsDA from time to time and Fly Leaf Instructions for maintenance of Registers have been prescribed in OM Part II Volume-II.

3. As the Book is 61 years old, it is natural that there have been a lot of changes in the Reports and Returns being forwarded by Regional PCsDA/CsDA from time to time and the Fly Leaf Instructions for maintenance of Registers, in the last six decades.

4. As the Procedure for execution of work in the sections is also based on OM Part II, Competent Authority has directed all the SAOs/AOs/AAOs to go through OM Part II Vol.II (1960 Edition) and suggest Amendments (with Authority) in the Prescribed Format for consolidation and onward transmission to CDA (Army) Meerut for their consideration.

5. The Suggestions may be forwarded to O&M Cell in MS-Word file (Soft Copy) by 10-09-2021 positively.


Serial No./Fly Leaf Inst.No./ Pg.No.	Proposed changes	Justification and reason for suggesting Amendments along with Authority.
---	------------------	--

Contd..Page-2-

5. A Soft Copy of OM Part II Vol-II (1960 Edition) received from CDA (Army) Meerut is also enclosed along with this letter.


The matter may please be accorded **TOP PRIORITY**.

GO(O&M) has seen.


(बी .लक्ष्मी मुरलीकृष्ण)
(B.Lakshmi Muralikrishna)
वरिष्ठ लेखा अधिकारी (सं. एवं. प)
Senior Accounts Officer (O & M)

Copy to

The GO(O&M) : For Information please.


वरिष्ठ लेखा अधिकारी (सं. एवं. प)
Senior Accounts Officer (O & M)



DEFENCE ACCOUNTS DEPARTMENT

OFFICE MANUAL
PART - II

**Volume - II: List of Reports and Returns and
Maintenance of Registers**

(1960 Edition)
(Incorporating correction slips up to 1990)

*Issued by authority of the Controller General of Defence
Accounts, New Delhi*

TABLE OF CONTENTS

CHAPTER		PAGES
I	RECORD SECTION	2 - 15
II	ADMINISTRATION SECTION	16 - 83
III	ACCOUNTS SECTION	84 - 115
IV	DISBURSEMENT SECTION	116 - 123
V	PAY SECTION	124 - 149
VI	MISCELLANEOUS SECTION	150 - 157
VII	STORES CONTRACT SECTION	158 - 166
VIII	STORES AUDIT SECTION	167 - 185
IX	TRANSPORTATION SECTION	186 - 192
XI	FINANCIAL ADVICE SECTION	193 - 199
XII	ORGANISATION AND METHODS CELL	200 - 203
XIII	COMPLAINT CELL	204 - 208

CHAPTER I - RECORD SECTION

	PAGES
Section 1 - List of reports and returns due from the section	3
Section 2 - Registers maintained in the section and their fly leaf instructions	4 - 15

**SECTION 1 - LIST OF REPORTS AND RETURNS DUE FROM THE RECORD
SECTION**

Serial No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	WEEKLY				
	NIL				
	MONTHLY				
	Progress report	Para 473, O.M., Part I	I.A.F. (CDA)-331	Administration Section	2 nd of the month following
	QUARTERLY				
	Statement showing letters which have been referred to the CGDA and are outstanding for more than 6 months.	Late MAG's No. 3273/ AN. G dated 31-03-37	Manuscript	Ditto	5 th April 5 th July 5 th October & 5 th January
	YEARLY				
1.	List of Official Publications other than confidential issued by the CDA	Min. of Fin. (Def.) No. 6038 dated 14-12-27	Ditto	Min. of Fin. (Def.), New Delhi	1 st Week of January
2.	Demand for establishment	C.G.D.A.'s No. 501/AN, dt. 03-01-58	Ditto	Administration Section	On the date fixed by the Administration Section

**SECTION 2 - REGISTERS MAINTAINED IN THE RECORD SECTION AND
THEIR FLY LEAF INSTRUCTIONS**

S. No.	Name of the Register
1*	Attendance Register
2	Despatch Register
3	Inward Diary Register
4*	Leave Register
5	Register of Books of Regulations, etc., distributed among sections and sub-offices.
6	Register of books of regulations, etc., distributed with in the section.
7	Register of Forms
8	Register of LPC Books, military credit notes and imprest holder's requisitions
9	Register of railway receipts
10	Register of Records
11	Register of Stock of Stationery
12	Register of time expired records
13*	Register of Files
14*	Register of Spare copies of all top secret/secret circulars and documents
15*	Register of Instructional Orders
16*	Register of initials of accountants and clerks employed in the section

* For Fly leaf instructions see Section 2, Chapter II of this Manual

Serial No. 2

Fly leaf instructions for the maintenance of dispatch register.

Authority: Para 20 OM Pt. II Vol. I

Object: To keep a record of all outward letters, telegrams and signals, etc., dispatched and to maintain a stamp account in respect of service labels.

The register will be maintained on IAFZ-2016 separately for

- (i) telegrams and letters sent by post
- (ii) signals sent through courier service of Army signals.
- (iii) Letters sent through courier service of Army signals.

2. The number assigned to each letter, signal and telegram and the name of the addressee will be recorded in the register. In the case of valuable documents full particulars thereof will also be recorded.

3. The postage account will be maintained in the register for telegrams and letters sent by post. The amount of postage on each registered cover will be entered in the column provided for the purpose in the register. At the close of the day, the other envelopes sent by ordinary post will be counted and their numbers and the value of stamps entered in the register in the manner indicated below: -

No. of envelopes	Value of stamp on each Rs. np.	Amount Rs. np.
40		
10		

The value of stamps used on each day will be totaled and the progressive totals carried forward to the end of the month.

4. The daily expenditure on account of postage will checked by an accountant to be detailed by the Administration Section by actual counting of all stamped covers before sending them to post.

5. The monthly postage account will be made up as follows:

	Rs.	Ps		Rs.	Ps
Balance as on 1 st	x	x	Expended during the month of	x	x
Received during the month of.....	x	x	Balance in hand on.....	x	x
TOTAL	x	x	TOTAL	x	x

6. The dispatch register containing the postage account will be submitted to the officer-in-charge of the section on the last working day of each month and the other dispatch registers in the first week of each month.

Note: - For local dak delivered through messengers the register will be maintained on IAFZ-2024. Initials of the receiving party will be obtained in the column provided for the purpose.

Serial No. 3

Fly leaf instructions for the maintenance of inward diary register.

Authority: Para 5 to 10 OM Pt. II Vol. I

Object: To keep a record of all inward Dak (except secret and confidential) received in controllers' office.

The register will be maintained on IAF (CDA) 239.

2. Separate registers are to be maintained for diarizing Letters, Bills, Valuable documents, Telegrams & Signals, Reminders & complaints, Special dak.

The documents will be diarized group-wise for each section separately in duplicate by carbon process keeping loose sheets below the pages of the register. Only the number and date of the communication and the party from whom it has been received will be entered in the register. For sections where the receipt is large, two or more registers may be opened for each section.

3. The registers will be submitted to the officer-in-charge of the section in the first week of each month.

Serial No. 5.

Fly leaf instructions for the maintenance of register showing the distribution of books of regulations, etc.

Authority: Para 65 OM Part II Vol. I.

Object: To keep an account of the receipt of books of regulations, codes, correction slips, Army Instructions, Army Orders, etc., and their distribution to sections and sub-offices.

The register will be maintained on IAF (CDA) - 225.

2. A separate register will be maintained for each book of regulations, etc. When a book is received it will be entered in the register and made over to the officers, sections etc., according to their authorized distributions and the initials of the receivers obtained in the column provided for the purpose and the closing balance worked out. In the case of issue to a sub-office the number and date of acknowledgement received will be noted in the register against the relevant entry. Losses of books will be finally charged off under the orders of the competent authority.

3. The register will be submitted to the officer-in-charge of the section in the first week of each month and to the group officer quarterly on the 10th of each April, July, October and January.

Serial No. 6

Fly leaf instructions for the maintenance of register showing internal distribution of books of regulations in a section.

Authority: Para 68 OM Part II Vol. I

Object: To have record of books distributed locally in a section.

The register will be maintained in the following proforma:

Date of issue	Number of copies	Year of edition	Name of Superintendent or Assistant to whom issued.	Signature of the receiver with date	To whom handed over		Remarks
					Name	Signature with date	
1	2	3	4	5	6	7	8

2. The books will be distributed amongst the superintendents and clerks concerned under the orders of the officer-in-charge. The signature of the receiving superintendent or clerk concerned will be taken in column 5. When such a superintendent or clerk is transferred and the book is handed over columns No. 6 & 7 will be completed. The register will be in the personal custody of the senior superintendent of the section.

3. The register will be submitted to the officer-in-charge of the section in the first week of each month and to the group officer quarterly on the 10th of each April, July, October and January.

Serial No. 7.

Fly leaf instructions for the maintenance of register of forms.

Authority: Para 56 OM Part II Vol. I.

Object: To keep an account of all forms and to ensure that a sufficient stock thereof exist.

The register will be maintained on IAF (CDA) 250.

2. The receipt and issue will of each form will be shown and the closing balance worked out at the end of each month.
3. The register will be submitted to the officer-in-charge of the section on the 25th of each month and to the group officer quarterly on the 10th of each April, July, October and January.

Serial No. 8

Fly leaf instructions for the maintenance of register of LPC books, credit notes and Imprest holders' requisitions.

Authority: - Para 56 OM Pt. II Vol. I

Object: To keep a record of receipt and issue of LPC books, military credit notes and Imprest holders' requisitions.

The register will be maintained on IAFZ- 2012.

2. Separate folios will be allotted for LPC books, military credit notes, and imprest holders' requisitions. Receipts and issue of the forms will be entered in the relevant columns. When change of officer-in-charge of the section takes place, the serial numbers of the forms in stock and the signature of the officer taking over will be recorded in the columns provided for the purpose.

3. The register will be submitted to the officer-in-charge of the section on the 25th of each month.

Serial no. 9.

Fly leaf instructions for the maintenance of register of railway receipt.

Authority: Para 73-A OM Part II Vol. I.

Object: To watch the actual receipt of stores consigned by rail to Controllers' office.

The register will be maintained in the following proforma:

Date of receipt of railway receipt	No. and date of railway receipt	Name of consignor	Station from which consigned	No. of packages	Actual weight		Nature of stores
					Mds.	Srs.	
1	2	3	4	5	6	7	

Date of receipt of stores	Amount of demurrage, if any, paid		Amount of handling charges, if any, incurred	No. and date of the Contingent bill in which the amount has been claimed	Remarks
	Rs	Np.			
8	9		10	11	12

- When a railway receipt is received columns 1 to 7 of the register will be completed by the superintendent of the Records Section.
- When the packages are cleared from the railway station, they will be handed over to the sections concerned and columns 8,9 and 10 completed simultaneously.
- When the handling charges indicated in column 10 are actually claimed in a contingent bill, column will be filled in.
- The reports sent to the railway authorities in respect of packages not delivered within a reasonable time will linked into the remarks column of the register.
- The register will be submitted to the officer-in-charge of the section on the 5th of each month together with a list showing the serial numbers of outstanding railway receipts.

Serial No. 10.

Fly leaf instructions for the maintenance of register of records.

Authority: Para 57 OM Pt. II Vol. I.

Object: To keep an account of records received from other sections for deposit in the record room.

The register will be maintained on IAF (CDA) 244.

2. The sections having records due for receipt for deposit in the record room will make arrangements to have them bound and after binding will send them together with a list thereof to the superintendent record section. On receipt of such records and after verification with the covering lists they will be entered in the register and assigned a number to each volume.

3. The register will be submitted to the officer-in-charge of the section in the first week of each month.

Serial No. 11

Fly leaf instructions for the maintenance of register of stock of stationery.

Authority: Para 38 OM Part II Vol. I.

Object: To keep an account of articles of stationery and to ensure that a sufficient stock thereof exists to meet the requirement.

The register will be maintained on form S.41.

2. The entries will be made in the register as and when articles are received or issued. At the end of each month the receipts and issues will be totaled and the balance of stock on hand entered in the register.

3. An accountant from another section of the office will be deputed half yearly by the CDA to audit the stationery register and to verify by actual counting the stock balances as shown therein. He will initial the balances of all articles in token of such verification.

4. The register will be submitted to the officer-in-charge of the section on the 10th of each month and to the group officer quarterly on the 10th of each April, July, October and January.

Serial No. 12.

Fly leaf instructions for the maintenance of register of time expired records disposed /disposed.

Authority: Para 487 OM Part I and Para 61 OM Part II Vol. I.

Object: To show the disposal/ destruction of time expired records.

The register will be maintained on IAFA- 492.

2. The records due for disposal / destruction will be entered in the register after verifying that they do not contain anything of a nature that cannot be disposed of.
3. The register will be periodically submitted to the officer-in-charge of the section without whose orders no records will be disposed of.

CHAPTER II - ADMINISTRATION SECTION

	PAGES
Section 1 - List of reports and returns due from the section	17 - 42
Section 2 - Registers maintained in the section and their fly leaf instructions	43 - 83

**SECTION 1 - LIST OF REPORTS AND RETURNS DUE FROM THE
ADMINISTRATION SECTION**

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	WEEKLY				
1.	Outstanding list of secret and confidential dak for all sections	Para 16, O.M. Part II (Vol.I)	Manuscript	Record Section	Every Monday
2.	Outstanding list of letters other than secret and confidential in respect of Administration Section	Ditto	Ditto	Ditto	Ditto
	MONTHLY				
1.	Statement showing the position of establishment on the first of each month	Late M.A.G.'s No. 5714/AN dated 8-9-48 and 25-1-51	On the proforma given in Annexure "A"	C.G.D.A.	8 th of each month
2.	Addition and deletions in the nominal rolls of permanent establishment other than class IV employees	Late M.A.G.'s No. 5426/AN dated 18-10-49	On the proforma given in Annexure "B"	Ditto	10 th of the following month
3.	Statement showing the actual strength of Record clerks and class IV servants on the first day of each month	Late M.A.G.'s No. 5773/AN dated 29-9-48 and C.G.D.A.'s No. 7256/AN dated 25-10-51	On the proforma given in Annexure "C"	C.G.D.A.	10 th of each month
4.	Statement of casualties in permanent establishment (including AAOs)	Late M.A.G.'s No. 5426/AN dated 4-11-49 and C.G.D.A.'s No. 6342/AN dated 25-1-52	Manuscript	Ditto	15 th of the following month
5.	Strength of K.P.Os. employed as such in the Hollerith Section on the 1 st of each month	C.G.D.A.'s No. 7153/AN dated 10-11-51	On the proforma given in Annexure "D"	Ditto	1 st week of each month
6.	Name of the junior most accountant officiating as A.A.O. on the last day of each month	Late M.A.G.'s No. 4399/AN dated 25-5-46	Manuscript	Ditto	8 th of the following month
7.	Progress report	Para 473, O.M., Part I	I.A.F. (C.D.A.)-331	Administration Section	10 th of the following month
8.	Occupation return of	Para 676, R.A.I.	I.A.F.Z.-2170	Barrack/Store	3 rd of each

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	Government quarters on charge of Defence Accounts Department	and Para27(a) of Memorandum on Procedure Organisation and duties of Barrack/Stores branch of the M.E.S.(1951)		s Officer	month
9.	Statement showing the position of assistant accountants for the purpose of promotion as officiating accountants	C.G.D.A.'s No. 8002/AN dated 21-7-53	On the proforma given in Annexure "E"	C.G.D.A.	7 th of each month
10.	Nominal roll in respect of temporary establishment	C.G.D.A.'s No.5895/AN dated 18-30-50; 6515/AN dated 30-8-52 and 9582/AN dated 25-6-56	Manuscript	Ditto	10 th of the month following
11.	Statement showing progress of actual expenditure on transportation charges against sanctioned allotment	C.G.D.A.'s No. 9262/AN dated 28-7-55	On the proforma given in Annexure "F"	Ditto	10 th of each month
12.	Casualty return--- Record clerks and Class IV servants	C.G.D.A.'s No. 5910/AN dated 8-9-54	Manuscript	C.G.D.A.	10 th of each month
13.	Progress report of recruitment (recruitment controllers only)	C.G.D.A.'s No. 9790/AN dated 7-3-57	Ditto	Ditto	10 th of every second month
14.	Statement of expenditure showing the progress of actual against the sanctioned grants on account of advances to Central Govt. servants for house building purpose	C.G.D.A.'s No. 9115/II/AN dated 18-10-57	Ditto	Ditto	3 rd of every month
QUARTERLY					
1.	Statement showing distribution of work among A.A.Os and I.D.A.S. officers	C.G.D.A.'s No. 6836/AN dated 22-9-51	Ditto	Ditto	10 th January, 10 th April, 10 th July & 10 th October

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
2.	Statement showing letters which have been referred to the C.G.D.A. and are outstanding for more than six months	Late M.A.G.'s No. 3273/AN-G dated 31-3-37	Ditto	Ditto	15 th April, 15 th July, 15 th October & 15 th January
3.	Statement of Record clerks and class IV servants for the purpose of quasi-permanency	C.G.D.A.'s No. 6791/AN dated 28-4/3-5-52	Annexure III to Ministry of Home Affairs circular No. 2 issued under No.1/49 T.S. dated 10-6-49	Ditto	15 th March, 15 th June, 15 th September, 15 th December
4.	Changes in the register of temporary employees (Record clerks and Class IV servants)	C.G.D.A.'s No. 6791/AN dated 28-4/3-5-52	Manuscript	C.G.D.A.	15 th March, 15 th June, 15 th September, 15 th December
5.	Statement showing community wise clerks, etc., who are confirmed	C.G.D.A.'s No. 0586/AN dated 26-7-52 and No. 0662/AN dated 26-12-55	Ditto	Ditto	10 th January, 10 th April, 10 th July & 10 th October
6.	Arrear report on local audit and inspection	C.G.D.A.'s No. 9636/AN dated 24-7-51	Ditto	Ditto	1 st of the second month following each quarter
7.	No. of Central Govt. servants employed in Delhi and New Delhi entitled to receive medical aid under Contributory Health Scheme (applies to Cs.D.A., W.C.; O.Rs. and Air Force who have their subordinate offices at Delhi/New Delhi)	C.G.D.A.'s No. 0666/AN dt. 18-6-55	Ditto	Ditto	10 th of the month following each quarter
8.	Quarterly report of particulars of payments of Provident Funds and Death-cum retirement gratuity made to Govt. servants	C.G.D.A.'s No. 9108/AN dt. 23-2--55	Ditto	Controller of Estate Duties	31 st March, 30 th June, 30 th September, 31 st December
9.	Communal representation in the services--- Record	C.G.D.A.'s No. 0586/AN dt. 26-5-55	Ditto	C.G.D.A.	10 th January, 10 th April, 10 th July &

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	clerks and Class IV servants				10 th October
10.	Progress report of grant of house building advances	C.G.D.A.'s No. 9115/II/AN dt. 8-2-58	Manuscript	C.G.D.A.	10 th of the month following the quarter
11.	Statistics of Men employed in the Controller's Office	Directorate General of Employment and Training, New Delhi No. 14(1)/60 dated 24-09-60 (received under Min. of Fin. (Def.), New Delhi No. F.12(1)-E III/C/60-1 dt. 09-01-61	Form I and Form SV.	Local Employment exchange	30 th of the month following the quarter to which the report relates.
	HALF- YEARLY				
1.	Key to the Map of India showing station-wise distribution of establishment	Late M.A.G.'s No. 986/E dt.4-4-40	Ditto	Ditto	15 th January & 15 th July
2.	Nominal roll of permanent and temporary staff who belong to foreign territories adjacent to the Republic of India. Viz Goa, Daman, etc.	Late M.A.G.'s No. 6370/AN dt. 6-12-49 and No.9431/AN dt. 6-12-49 and No.9431/AN dt.9-4-56	On the proforma given in Annexure "G"	Ditto	10 th January & 10 th July
3.	Review of strength of section officers	C.G.D.A.'s No. 7084/AN dt. 9-2-52	Manuscript	Ditto	10 th January & 10 th July
4.	Confidential reports on case of indebtedness	Para 307, O.M. Part I	Ditto	Ditto	Every sixth month on each individual case of indebtedness
5.	List of telephone connections installed in the main and sub-offices	Late M.A.G.'s No. 839/G dt. 20-10-47	Ditto	Ditto	1 st January & 1 st July
6.	Review report of bicycles in use in main office and sub-offices	Para 384, O.M. Part I	Ditto	Ditto	15 th June & 15 th December
7.	Report on Record clerks for promotion to Lower Division of clerical grade	C.G.D.A.'s No. 9606/AN dt.18-7-56	On the proforma given in Annexure "I"	C.G.D.A.	10 th April and 10 th October (along with the monthly estt. return)

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
8.	Report showing the number of Government servants according to various pay ranges	Govt. of India, Min. of Home Affairs O.M. No.12/1/51 RE dated 5-7-51 (copy forwarded under C.G.D.A.'s No. 7130/AN dated 11-7-51) and C.G.D.A.'s No. 8360/AN dated 13 th Dec 1955	Ditto	Central Statistical Organisation, Cabinet Secretariat, New Delhi	June & December
	YEARLY				
1.	Leave programme of I.D.A.S. officers	Para 202, O.M. Part I	Ditto	C.G.D.A.	30 th November
2.	Confidential reports - officers	Para 168, O.M. Part I	Ditto	Ditto	1 st January
3.	Confidential reports - accountants	Para 176, O.M. Part I	I.A.F. (C.D.A.)-74	C.G.D.A.	Within 15 days after the close of each calendar year
4.	Statement of non-gazetted staff other than class IV servants of the D.A.D. who will be between the ages of 55 and 60 on 1 st July of each year	Late M.A. G.'s confidential No. 5784/AN dt. 25-1-49	Manuscript	Ditto	April
5.	Statement of services rendered to the D.A.D. by the law officers of Government of Bombay, Bengal and Assam	Late M.A. G.'s No. 3821/AN dt. 6-4-48 as amended by even No. Dt. 27-6-49	Ditto	Ditto	April
6.	Establishment return	Rule 119, General Financial Rules	I.A.F.A.-461 (Revised)	The auditing controller	20 th June
7.	Stock verification report	Para 375, O.M., Part I	Manuscript	C.G.D.A.	31 st January
8.	Communal return	C.G.D.A.'s No. 0586/AN dt. 12-4-52	Ditto	Ditto	21 st January
9.	Report on the unexpected balance of the allotment for cycle advance	Para 121, O.M., Part II (Vol. I)	Ditto	Ditto	1 st week of February
10.	Review of distribution of telephones	C.G.D.A.'s No. 8135/AN dt. 10-12-53	Ditto	Ditto	1 st week of April
11.	Statement of particulars of clerks	Item 66 of the list of reports and	Manuscript	C.G.D.A	Soon after the publication of

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	who pass the S.A.S. examination Part II (required for the purpose of fixing their seniority in the list of passed clerks) <i>Budget estimates in respect of the Defence Accounts Department under Main Head 4-A (Travelling and outstation allowance) and 4-C (Miscellaneous expenses)</i>	returns circulated under late M.A.G.'s No. 1678/AN/G dt. 7-1-36			the result of the S.A.S. examination
12.	Preliminary Report for the current year	Para 144, O.M., Part II (Vol I)	Ditto	Ditto	25 th July
13.	Preliminary Revised Estimates for the current year	Ditto	Ditto	Ditto	15 th October
14.	Revised Estimates for the current year (i.e., corrections to Preliminary Revised Estimates)	Ditto	Ditto	Ditto	1 st December
15.	Forecast Estimates for the ensuing year	Ditto	Ditto	Ditto	20 th October
16.	Budget estimates for the ensuing year (i.e., corrections to Budget Forecast)	Ditto	Ditto	Ditto	1 st December
17.	Major changes to Revised Estimates for the current year and Budget Estimates for the ensuing year	Ditto	Ditto	Ditto	5 th January
18.	Modified Appropriation <i>Cash Requirement Estimates in respect of the Defence Accounts Department under the Heads "S" --- Deposits and Advances- Advances Repayable and "O" --- Loans and Advances by the Central Govt- Advances to Government servants,</i>	Para 144, O.M. Part II (Vol I)	Manuscript	C.G.D.A.	20 th February

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	<i>etc.</i>				
19.	Budget Forecast for the ensuing year	Ditto	Ditto	Ditto	15 th November
20.	Preliminary Revised Estimate for the current year	Ditto	Ditto	Ditto	Ditto
21.	Budget Estimate for the ensuing year	Ditto	Ditto	Ditto	15 th December
22.	Revised estimate for the current year	Ditto	Ditto	Ditto	Ditto
23.	Modified Appropriation for the current year (i.e., corrections to Revised Estimates for the current year)	Ditto	Ditto	Ditto	5 th February
24.	Report on permanent advance held by the C.D.A.	Rule 132(viii), General Financial Rules, Vol. I	Ditto	Accounts Section	15 th April
25.	Return of typewriters, other machines and surplus furniture in use	C.G.D.A's No. 0506/AN-Vol II dt. 12-11-57	On the proforma given in Annexure 'L' to this chapter	C.G.D.A	2 nd week of January
26.	Statement (in duplicate) showing particulars of the D.A.D. staff on deputation to other departments of the Government of India/State Governments, etc.	C.G.D.A's No.9398/AN dt. 1-10-56	On the proforma given in Annexure 'F' and 'G' to chapter II, O.M. Part II (Vol.I)	Auditing Controller	10 th July
27.	Information regarding amount of loss of national property through fire accidents	C.G.D.A's No. 9002/AN dt. 14/19-5-58	On the proforma given in Annexure 'J'	C.G.D.A	15 th February
28.	Statement of collection of statistics of expenditure actually incurred in connection with the calculation of rate of fees for audit of accounts of Cantonment Boards	C.G.D.A's No. 7207/AN dt. 3-12-53	Manuscript	Ditto	1 st September
29.	Declaration of immovable property by Government servants in class I and II	C.G.D.A's No. 6400/AN dt. 20-2-56	On the proforma given in Annexure 'K'	Ditto	15 th February
30.	Report regarding	C.G.D.A's No.	Manuscript	Ditto	15 th July

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	attestation of service books	6369/AN dt. 2-7-55			
31.	Demand for Establishment	C.G.D.A's No. 0501/AN dt. 3-1-58	Ditto	Ditto	15 th December
	BIENNIALLY				
1.	Statistics of Men employed in the Controller's Office	Directorate General of Employment and Training, New Delhi No. 14(1)/60 dated 24-09-60 (received under Min. of Fin. (Def.), New Delhi No. F.12(1)-E III/C/60-1 dt. 09-01-61	Form II.	Local Employment exchange	As specified by notification in the official Gazette

ANNEXURE "A"

(Sheet I)

(Referred to in item 2 of reports and returns under the heading "Monthly")

Monthly Strength **STATEMENT SHOWING THE POSITON OF THE ESTABLISHMENT AS ON ___19**
IN THE OFFICE OF THE _____

Grade	Authorised	Actual strength as on.....				Total strength of previous month	Remarks
		Permanent	Quasi-Permanent	Temporary	Total		
MAIN OFFICE							
Accountants							
Asst. Accountants							
U.D.Cs.							
K.P.Os.							
Stenographers							
TOTAL							
OUTSIDE							
Accountants							
Asst. Accountants							
U.D.Cs.							
K.P.Os.							
Stenographers							
TOTAL							
GRAND TOTAL							

DETAILS OF VARIATION OF ALL CATEGORIES OF STAFF

(Sheet II)

	Pt. Acctt.	Ty. Acctt.	Asst. Acctt.	Pt. U.D.C.	Quasi-Pt. U.D.C.	Ty. U.D.C.	Pt. L.D.C.	Quasi-Pt. L.D.C.	Ty. U.D.C.	Pt. K.P.O.	Quasi-Pt. K.P.O.	Ty. K.P.O.	Total		Pt. Acctt.	Ty. Acctt.	Asst. Acctt.	Pt. U.D.C.	Quasi-Pt. U.D.C.	Ty. U.D.C.	Pt. L.D.C.	Quasi-Pt. L.D.C.	Ty. U.D.C.	Pt. K.P.O.	Quasi-Pt. K.P.O.	Ty. K.P.O.	Total
INCREASE														DECREASE													
By recruitment														By discharge													
By promotion														By reversion													
By confirmation														By confirmation													
By reinstatement														By promotion													
By transfer														By transfer													
By re-employment														By retrenchment													
By reversion														By death													
etc. etc.														etc. etc.													
TOTAL (a)_														TOTAL (b)_													
Last month's strength (c)																											
Present Strength i.e. (c) plus (a) minus (b) =																											

ANNEXURE "B"

(Referred to in item 3 of reports and returns under the heading "Monthly")

NOMINAL ROLL - PERMANENT ESTABLISHMENT

Changes during19

Serial Number	Account Number	Name	Date of birth	Educational qualification	Date of 1 st appointment in the department	Date of confirmation in the department	Departmental examination passed: S.A.S., "A" Grade, etc.	Month and year in which passed	Date of promotion to Ty. Accountant's Grade	Date of promotion to Pt. Accountant's Grade	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

ADDITIONS

I --- PERMANET ASSITANT ACCOUNTS OFFICERS

II --- PERMANENT ACCOUNTANTS

III --- PERMANENT ASSISTANT ACCOUNTANTS

IV --- PERMANENT UPPER DIVISION CLERKS

V --- PERMANENT LOWER DIVISON CLERKS

VI --- PERMANENT STENOGRAPHERS

DELETIONS

I --- PERMANET ASSITANT ACCOUNTS OFFICERS

II --- PERMANENT ACCOUNTANTS

III --- PERMANENT ASSISTANT ACCOUNTANTS

IV --- PERMANENT UPPER DIVISION CLERKS

V --- PERMANENT LOWER DIVISON CLERKS

VI --- PERMANENT STENOGRAPHERS

ANNEXURE "C"

(Referred to in item 4 of reports and returns under the heading "Monthly")

**MONTHLY STATEMENT SHOWING THE ACTUAL/SANCTIONED STRENGTH OF RECORD CLERKS AND CLASS IV
SERVANTS ON THE 1ST DAY OF -----19-----IN THE OFFICE OF THE-----**

	Record clerks Pt. QP. Ty.	Record sorters Pt. QP. Ty.	Dafteries Pt. QP. Ty.	Jemadar Pt. QP. Ty.	Gestetner Operators Pt. QP. Ty.	Peons Pt. QP. Ty.	Farashes Pt. QP. Ty.	Chowkidars Pt. QP. Ty.	Sweepers Pt. QP. Ty.	Bhists Pt. QP. Ty.	Malis Pt. QP. Ty.	Halallcores Pt. QP. Ty.	Ramoshis Pt. QP. Ty.	Remarks
Authorised strength														
Main Office														
Outside M.O.														
TOTAL														
Actual strength														
Main Office														
Outside M.O.														
TOTAL														

ANNEXURE "D"

(Referred to in item 6 of the list of reports and returns under the heading "Monthly")

MONTHLY STRENGTH STATEMENT OF K.P.Os.

Authorised strength	Actuals on.....			Actuals on the first of the last month			Remarks
	Permanent	Temporary	Total	Permanent	Temporary	Total	

ANNEXURE "E"

(Referred to in item 10 of reports and returns under the heading "Monthly")

**STATEMENT SHOWING THE POSITON OF ASSITANT ACCOUNTANTS FOR THE PURPOSE OF OFFICATION
PROMOTION IN RESPECT OF THE OFFICE OF THE C.D.A.-----ON-----**

- 1) Serial number and name of the junior-most assistant accountant officiating in a regular vacancy.
- 2) Serial number and name of the junior-most assistant accountant officiating in a leave vacancy.
- 3) Serial number of the assistant accountants who are yet to be provided in a regular vacancy.
- 4) Number of regular vacancies still required to be filled.
- 5) Number of regular vacancies expected in the next two months due to retirement of permanent A.A.Os. and accountants, etc.
- 6) Approximate number of chain of leave vacancies in the organisation likely to continue for the next quarter.
- 7) Further remarks, if any.

ANNEXURE "F"

(Referred to in item 13 of the list of reports and returns under the heading "Monthly")

**STATEMENT SHOWING PROGRESS OF ACTUAL EXPENDITURE ON TRANSPORTATION CHARGES AGAINST
SANCTIONED ALLOTMENT UPTO-----19-----**

Item of expenditure	Sanctioned allotment	Actual expenditure			Proportionate sanctioned allotment upto /19	Balance of allotment at the close of /19 Col. 2 less col.5	Remarks
		Progressive expenditure upto /19	Expenditure during /19	Progressive total expenditure upto /19			
1	2	3	4	5	6	7	8
1. Tour officers of M.O.							
2. T.A. others.							
TOTAL							
Transfers under orders of C.G.DA							
1. Compliant to Major Head 58 expenditure in respect of transfers to Controllers other than CDA (AF & N)							
2. Compliant to CDA(AF) under Major Head 60 in respect of transfers to the organisation of CDA (AF)							
3. Compliant to CDA (N) under Major Head 60 in respect of transfers to the organisation of CDA (Navy)							

NOTE A. In remarks column reasons for variations for variations between actual expenditure and proportionate allotment should be given concisely and lucidly in respect of statement for July to March.

ANNEXURE "G"

(Referred to in item 2 of the list of reports and returns under the heading "Half-yearly")

DEFENCE ACCOUNT DEPARTMENT

HALF-YEARLY STATEMENT SHOWING PARTICULARS REGARDING NON-INDIAN EMPLOYED UNDER THE GOVERNMENT OF INDIA ON _____

(I) PERMANENT								
Serial Number	Name	Designation	Classification of post	Country to which the employee belongs	Pay and Allowances	Date of appointment	Period of appointment	Remarks

(II) TEMPORARY								
Serial Number	Name	Designation	Classification of post	Country to which the employee belongs	Pay and Allowances	Date of appointment	Period of appointment	Remarks

ANNEXURE "H"

(Referred to in item 7 of the list of reports and returns under the heading "Half-yearly")

**STATEMENT SHOWING THE POSITION OF RECRUITMENT OF CLERKS FOR THE HALF-YEAR ENDING THE 30th
JUNE/31st DECEMBER 19__**

Balance of vacancies (at the beginning of the half-year) brought forward from the previous report	Fresh vacancies arising during the half-year	TOTAL	Number of vacancies filled up community-wise (i.e., Reserved Scheduled Castes/Tribes and Unreserved)	Balance of vacancies to be filled at the end of the half-year	Remarks, if any
1	2	3	4	5	6

ANNEXURE "I"

(Referred to in item 8 of the list of reports and returns under the heading "Half-yearly")

**REPORT ON RECORD CLERKS FOR PROMOTION TO LOWER DIVISION OF CLERICAL GRADE FOR THE HALF-YEAR
ENDING _____**

Serial Number	Name and grade	Date of appointment in the deptt.	Date of promotion/appointment to grade of Record clerks	Educational qualifications	Specific recommendations as to fitness for appointment as L.D.C.	Remarks
1	2	3	4	5	6	7

ANNEXURE "J"

(Referred to in item 28 of the list of reports and returns under the heading "Yearly")

Proforma "C"

STATISTICS OF ANNUAL LOSS OF LIFE AND PROPERTY DUE TO FIRE FOR THE YEAR 19____ TO ____ 19

Name of service.....

Name of town.....

District.....

State.....

1. No. of fires annually and amount of fire losses each year for the preceding three years.
2. No. of lives lost and saved due to fire each year for the preceding three years
3. Statistics of fires for the year under report.

Types of fires	No. of fires				Estimated loss in 3 classes of fires
	Small	Medium	Serious	Total	
	2	3	4	5	
i. House-hold					
ii. Textile woollen, Silk, etc., Mills.					
iii. Oil Mills, Factories, Ginning and Pressing works and manufacturing concerns					
iv. Granaries					
v. Storages, Ware-houses, Goods Yards and Sheds.					
vi. Explosives/Fire Works/Match factories, etc.					
vii. Chemical Fires					
viii. Cellulose spraying and Lacquer Manufacture					
ix. Electrical fires					
x. Chimney fires					
xi. Timber and Woods Works, etc.					
xii. Cinematograph, films Celluloid, plastics, etc.					

Types of fires	No. of fires				Estimated loss in 3 classes of fires
	Small	Medium	Serious	Total	
	2	3	4	5	
xiii. Docks, Air Port and Rly. Installations					
xiv. Petroleum/Oil/refining installations.					
xv. Shops, Offices and Commercial Establishments.					
xvi. Theatres, Cinemas, Dance Halls and Places of Public Assembly.					
xvii. Educational institutions, Libraries, Hospitals, etc.					
xviii. Gas, Electricity, Water-Sewage under-takings.					
xix. Professional establishments.					
xx. Farm lands, Hay stocks, Crops, Hay-ricks, etc.					
xxi. Forest and plantations.					
xxii. Rail and Road vehicles and Rolling stock.					
xxiii. Refuse and outdoor storages.					
xxiv. Miscellaneous					
TOTAL					

NOTE: 'Small fire - a fire with an estimated loss of Rs. 10000 and below.

'Medium' fire - a fire with an estimate loss of over Rs. 10,000 and up to Rs. 50,000.

'Serious' fire - a fire with an estimate loss of over Rs. 50,000.

Any fire, where in there are human casualties or deaths, to be considered as "Serious Fire" even if the estimated loss may be anything up to Rs. 50,000.

4. Total number of False Alarms of Fires: ----

Malicious	Due to defective alarms	With good intention	Total

5. Supposed causes of Fires.

6. Total emergency or special service calls attended during the year.

- (i) Leakage of obnoxious or dangerous ---- gases, e.g., Ammonia, Chlorine, Formaldehyde, etc.
- (ii) Drowning, floods, etc.
- (iii) Electrocutation.
- (iv) Sewer accidents.
- (v) Lift accidents.
- (vi) House collapses, earthquakes, etc.
- (vii) Rescue from heights.

7. Statistics of human lives rescued and lost for the year under report,

Type of Rescue work	In fires	In accidents other than fires	Total
(a) Number of persons rescued alive without injuries or burns.			
(b) Number of persons rescued alive with burns and/or injuries and subsequently recovered.			
(c) Number of persons rescued alive with burns and/or injuries, but subsequently died.			
(d) Number of human lives lost before arrival of Fire Services.			
(e) Number of casualties amongst Fire Service personnel.			
TOTAL			

8. No. of animal lives rescued.

9. Any other points of special importance, not covered by Nos. 1 to 8 above.

	Careless burning of waste or grass lands	Dust explosions	Radiations	Hot Ashes	Naked light	Chimney	Electrical Origin	Explosives Fireworks	Gas, coal fumace	Incendiarism	Sparks from locomotion	Mechanical heat or spare	Ovens. Stoves or open fires	Careless smoking	Spontaneous combustion	Chemical reaction	Miscellaneous	Unknown	Earlier burning of waste	
TYPE OF FIRES	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
i. House-hold																				
ii. Textile woollen, Silk, etc., Mills.																				
iii. Oil Mills, Factories, Ginning and Pressing works and manufacturing concerns																				
iv. Granaries																				
v. Storages, Ware-houses, Goods Yards and Sheds.																				
vi. Explosives/Fire Works/Match factories, etc.																				
vii. Chemical Fires																				
viii. Cellulose spraying and Lacquer Manufacture																				
ix. Electrical fires																				
x. Chimney fires																				
xi. Timber and Woods Works, etc.																				
xii. Cinematograph, films Celluloid, plastics, etc.																				
xiii. Docks, Air Port and Rly. Installations																				
xiv. Petroleum/Oil/refining installations.																				
xv. Shops, Offices and Commercial Establishments.																				
xvi. Theatres, Cinemas, Dance Halls and Places of Public Assembly.																				
xvii. Educational institutions, Libraries, Hospitals, etc.																				
xviii. Gas, Electricity, Water-Sewage under-takings.																				
xix. Professional establishments.																				

xx.	Farm lands, Hay stocks, Crops, Hay-ricks, etc.																		
xxi.	Forest and plantations.																		
xxii.	Rail and Road vehicles and Rolling stock.																		
xxiii.	Refuse and outdoor storages.																		
xxiv.	Miscellaneous																		

ANNEXURE "K"

(Referred to in item 30 of the list of reports and returns under the heading "Yearly")

STATEMENT OF THE IMMOVABLE PROPERTY ON FIRST APPOINTMENT+ FOR THE YEAR _____

1. Name of the officer (in full) and service to which the officer belongs _____
 2. Present post held _____ 3. Present pay _____

Name of district, sub-division, Taluk and village in which property is situated	Name and details of property		*Present value	If not in own name state in whose name held and his/her relationship to the Govt. servant	How acquired---- whether by purchase lease, #mortgage, inheritance gift or otherwise, with date of acquisition and name with details of person/persons from whom acquired	Annual income from the property	Remarks
	Housing and other buildings	Lands					
1	2	3	4	5	6	7	8

Signature.....

Date.....

+ Inapplicable clause to be struck out.

* In cases where it is not possible to assess the value accurately the approximate value in relation to present conditions

Includes short term lease also.

NOTE: The declaration form is required to be filled in and submitted by every member of class I and class II services under Rule 15(3) of the Central Civil Services (Conduct) Rules, 1955, on first appointment to the services and thereafter at the interval of every 12 months, giving particulars of all immovable property owned, acquired or inherited by him or held by him on lease or mortgage, either in his own name or in the name of any member of his family or in the name of any other person.

ANNEXURE "L"

(Referred to in item 26 of the list of reports and returns under the heading "Yearly")

PART A

ANNUAL RETURN OF TYPEWRITERS AND OTHER MACHINES AS ON THE 31ST DECEMBER.....

Serial No.	Location	No. of the Machines	Make and Model of the machine	Condition: Serviceable/ Repairable/ Unserviceable	No. of Machines Authorised	Surplus/ deficiency with reference to Column 6.	If surplus; whether the same can be surrendered	Date of Supply or purchase	Source of Supply i.e., direct purchase or from pool	Expenditure incurred on repairs for the period held on charge	Estimated cost of repair if the machine is in a repairable condition	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

PART B

ANNUAL RETURN OF SURPLUS FURNITURE AS ON THE 31ST DECEMBER.....

Serial Number	Location	Name of articles	Serviceable including those repaired and made serviceable		Remarks
			Number	Estimated Price	
1	2	3	4	5	6

**SECTION 2 - REGISTERS MAINTAINED IN THE ADMINISTRATION
SECTION AND THEIR FLY LEAF INSTRUCTIONS**

S. No.	Name of the Register
1	Attendance Register
2	Cash Book
3	Contingent Register
4*	Demand Register
5	Inward diary of secret and confidential communications and DO letters addressed to CDA, JCDA and DCDA
6	Leave Register
7	Note Book of orders
8	Office Order Book
9	Register of acknowledgements
10	Register of attachments
11	.Register of cash received
12	Register of Dead Stock
13	Register of Files
14+	Register of Insurance Policies
15	Register of leave salary and pension/fund contribution
16	Register of nomination forms
17	Register of progress of local audit and inspection
18	Register of trunk calls
19	Register of typewriters, duplicators and other machines
20	Increment stoppage register
21	Register of secret and confidential documents.
22	Register of disciplinary action cases
23	Register of volunteers for transfer to various stations
24	Register of Identity passes
25	Register of spare copies of all top secret/secret circulars and documents
26	Registers of initials of accountants and clerks employed in the section
27	Register of LPCs to be issued
28	Register of temporary Record Clerks and Class IV servants
29	Book of Instructional Order
30#	Register of Books of Regulations etc., distributed within the section
31	Register of service books of non-gazette personnel
32	Money order Check Register

33	Undisbursed amount Register
34	Register of expendable stores
35	Peon livery register
36	Registers of repair to bicycles
37	Register of acquittance Rolls
38	Register of personal numbers
39	Control Register
40	Register for recording payments of advances of final withdrawals from GPF(DS) for meeting expenses on account of higher education, house building and marriage purposes
41	Register of supplementary pay bills
42	Register of Medical Reimbursement Claims.

* For Fly leaf Instructions see Section 2 of Chapter V of this Manual.

+ For Fly Leaf Instructions see item 5 of Annexure 'C' to Chapter II of OM Part V.

For Fly Leaf Instructions see Section 2 of Chapter I of this Manual.

Serial No. 1

Fly leaf Instructions for the maintenance of attendance Register.

Authority:-Para 238 OM Part I

Object: To record the attendance of the staff in the Section.

The register will be maintained on Form S-37.

2. The following procedure will be followed in marking the attendance in the following manner-

- (a) At 10 a.m.(or other official hour of opening the office) the general clerk of the section shall mark up all men present by that time as "P" (denoting present) all not present by then as "L" (signifying late) or "LP"(signifying late with permission) or "CL" in the case of those granted casual leave, privilege leave, etc. The "L" (uncombined with the letter "P" or "C" should be marked in red ink.
- (b) The senior superintendent of the section should see and initial the register at 10.05 a.m. (i.e. 5 minutes after the official hour of opening).
- (c) At 11 a.m. (i.e. one hour after the official opening time the general clerk should mark up all men still not present and who have not present and who have not granted permission to attend later than this time (i.e., those marked "L" vide (a) above as "A" in red ink (indicating absent after the symbol "L" which would already have been marked. Hence "LA" (both symbols in red ink) will denote that an individual was absent on the particular day.

3. The register will be submitted to the officer-in-charge of the section daily immediately after 11-00 a.m.

Serial No. 2

Fly leaf Instructions for the maintenance of Cash Book.

Authority: Para 98 OM Part II Vol. I

Object: To account for all cheques drawn in favour of the CDA and all payments made therefrom.

The Cash Book will be maintained by the Cashier on IAFA-125.

2. All cheques drawn in favour of the CDA and all payments made out of the cash obtained by encashing all cheques will be accounted for in the cash Book. Entries in the Cash Book will be made as and when transactions occur and initialled by the officer-in-charge of the section.

3. The Cash Book will be closed monthly and balance and submitted to the DCDA (Administration) or the officer-in-charge of the section, as the case may be, on the last day of each month.

Serial No. 3

Fly leaf instructions for the maintenance of contingent register.

Authority: Para 90 OM Part II Vol. I.

Object: To account for all charges on account of office contingency expenditure.

The register will be maintained on IAFA- 481.

2. All charges on account of office contingent expenditure will be recorded under each head of expenditure for which a separate allotment of funds has been made by the CGDA. Each entry in the register will be initialed by the cashier of the clerk concerned and by the officer-in-charge of the section.

3. In order to watch the progress of expenditure under each head as compared with the appropriation a progressive total of all columns will be made monthly immediately after the monthly total so as to include all payments under each head as also charges adjusted by book transfer from the commencement of the year up to the end of the last expired month.

4. In order to facilitate linking of entries in cashbook with the contingent register, such payments which are invariably made in cash from imprest should be entered in black ink in the contingent register. Payments made by cheques and charges adjusted by book transfer, will be made in red ink.

5. When preparing contingent bill (IAFA-115) draw red ink line across the page of this register add up the several columns and post the several totals in IAFA-115 against the detailed heads e.g. office furniture Rs. 20/- In case of items under the head "miscellaneous" however similar items should be summed up together and other nature of charges and should be described in IAFA-115 to show that correctly fall under the head "Contingencies".

6. The number to be entered in the 1st column "CB No. " should be monthly serial number and the number should be entered in the column 'Sl. No. IAFA-115 against each lump sum-total. Whenever the value of group entered against it with some explanation as each under Rs. 25/- or includes the item Rs.26/- vrs attached.

7. The register will be submitted to the officer-in-charge of the section on the last day of each month.

(Para 5 & 6 added vide CS No. 54/90) and existing Para 5 amended as 7).

Serial No.5

Fly leaf instructions for the maintenance of inward diary (i) of secret and confidential communications and (ii) DO letters addressed to the CDA., JCDA and DCDA.

Authority: Para 11, 12, 13, and 74 OM Part II Vol. I.

The register will be maintained on) F.1622.

2. All secret and confidential communications and DO letters addressed to the CDA/JCDA/DCDA will be diarized centrally in the Administration section. Separate registers will be maintained for secret and confidential dak and DO letters. The initials of the officer-in-charge of the section to whom the letters are distributed will be obtained in the register. The disposal of these letters will be marked in the registers by the sneer superintendent of the section concerned under his dated initials.

3. The register will be submitted to the officer-in-charge of the section on the 15th of each month.

Serial No. 6

Fly leaf instructions for the maintenance of leave register

Authority: Para 208 O.M. Part I

Object: To show the leave granted to the staff.

The register will be maintained on IAF (CDA) 192

2. An individual, if present in the office at the time of applying leave, will enter the leave applied for in the leave register, which after scrutiny by the Superintendent of the section will be sent to the Administration Section for verification of title to leave of the applicant by reference to the entries in his service book. The result of such verification will be recorded in the leave register and entry signed by the superintendent of the Administration Section. After verification of the applicant's title to leave, the leave register will be submitted by the section superintendent with a definite recommendation to the officer-in-charge of the section. If the individual is not present at the time of applying leave, he will submit an application which will be entered in the leave register. Thereafter the above procedure will be followed.

Serial No. 7

Fly leaf instructions for the maintenance of note books of orders.

Authority: Para 493 OM Part I.

Object: To have an up to date notes of all orders and decisions affecting the work dealt with in the section.

Note Book will be maintained on IAFA.487.

2. Note books will be kept by all superintendents and assistants in the section.

All important decisions or orders affecting the work dealt with in the section e.g. Army Instructions, CGDA's audit decisions, etc., as well, decisions on office notes or in letters issuing from office will be entered by superintendents in their note books under the appropriate heading and suitably indexed.

The note books maintained by the assistants will contain excisions and orders, etc., pertaining only to particular portion of work done by each.

3. A master note book will be kept for each section by the senior superintendent with a comprehensive subject index to which additions will be made as necessary from time to time. It would contain all orders and decisions affecting the work dealt with in the section. The note keeping should be continuous, correct, complete and should not be removed from the sections but handed over by the superintendent and his assistants to their successors on transfer from the section or office.

4. The notebooks maintained by the assistants will be examined monthly by the superintendent in the first week of each month. The master note book maintained by the senior superintendent will be examined quarterly by the officer-in-charge of the section in the first week of each quarter.

Serial No. 8

Fly leaf instructions for the maintenance of office order

Authority: Para 455 OM Part I

Object: To keep a record office orders issued.

The office order book will be maintained in the following proforma:

Serial number of office order	Date of Issue	Subject	Section File Number

2. Two books will be maintained for recording Part I and Part II Office Orders. In the former will be recorded all orders relating to the procedure and internal working of the office and will be maintained as a permanent record. The later will contain orders relating to the personnel of office, such as appointments, transfers, promotions, punishments, etc. Separate serial numbers will be given to the orders in each book. Fresh numbers will be started from the 1st January each year.

3. The books will be submitted to the officer-in-charge of the section on the 10th of each month.

Serial No. 9

Fly leaf Instructions for the maintenance of register of acknowledgements.

Authority: Para 98 OM Part II Vol. I.

Object: To record the acknowledgments for payments made by the cashier in the main office.

The register will be maintained in the following proforma:

Sr. No.	Name of the individual	Amount paid	On what account	Date of payment	Signature of the individual	Initials of the officer-in-charge

2. Particulars of all payments made by the cashier and the amount paid should be recorded in the register. The individual's signature will be obtained in the column provided for the purpose. When payments of pay and allowances are made to the members of the establishment on letters of authority furnished by them such letters of authority together with the receipts should be pasted in the register of acknowledgements. All entries in the register should be initialed by the officer-in-charge of the section.

Serial No. 10

Fly leaf instructions for the maintenance of register of attachments.

Authority: Para 484 OM Part I

Object: For recording particulars of attachment orders against pay and allowances of member of establishment and to facilitate prompt recovery and remittance to the court concerned.

The register will be maintained on IAFA-590.

2. Particulars of attachment orders will be recorded in the register and each entry initialed by the officer-in-charge of the section. A note of the action taken to recover the amount monthly and remitting the same to the court and also the number and date of acknowledgement of the court will be made against particular entry in the register.

3. The register will be submitted to the officer-in-charge of the section as and when entry is made.

Serial No. 11

Fly leaf Instruction for the maintenance of register of cash received.

Authority: Para 100 OM Part II Vol. I.

Object: To record amount received for credit to Govt. through Cash, Cheque, draft or money order and to watch disposal thereof.

The register will be maintained on IAFA-616.

2. Particulars of receipts will be entered in the columns provided for the purpose and each entry initialed by the officer-in-charge of the section. When the amount is remitted into the treasury, the number and date of the treasury receipt will be entered with the relevant entry in the register.

3. The register will be submitted to the officer-in-charge weekly and once in a month the G.O.

4. A monthly report of the outstanding in the IAFA-616 should be submitted to the Controller personally.

(Amended vide CS 53/90 & Para 4 Section C Cash Drill circulated vide CGDA letter No. AN/III/3064/I/Vol. VI dated 29.12.88)

Serial No.12

Fly leaf instructions for the maintenance of register of dead-stock articles.

Authority: Para 412 OM Part I.

Object: For keeping a record of articles of stock in use in the main and sub-offices.

The register will be maintained on IAF (CDA) -636, 636-A and 636-B.

2. A comprehensive index of all articles on charge will be made at the beginning of the register. Separate folios will be allotted to each article. All receipts and issues should be recorded as they occur. The articles in the register will be physically verified annually in the first week of January by a gazetted officer assisted by an accountant and a clerk and the result recorded in the register.

3. In order to arrive at some idea of the reserve price to be fixed for articles become unserviceable and are to be put up for the auction, etc., the purchase price of each article will be noted in the register under the appropriate column at the time of purchase.

4. The register will be submitted to the officer-in-charge of the section on the 15th of each month.

Notes: 1. Receipts include purchases, transfers from other offices (excluding own sub-office), articles received on loan or hire.

2. Issues included transfers to other offices and articles written off. Issues to sections, Officer's Room etc., and sub-offices are not to be entered in column 5.

Serial No. 13

Fly leaf instructions for the maintenance of register of files.

Authority: Para 458(iv) OM Part I

Object: To have record of the files maintained in the section.

The register will be maintained in the following proforma:

Serial Number	Number allotted to the file	Subject	Initials of	
			Clerk	Superintendent

2. The register will contain the numbers and subject matters of all files (other than subject files) and recorded in a serial numerical order. When a new file is opened the next serial number after the last serial number in the register will be allotted to it and its subject noted in the register.

3. A separate index register will be maintained by each section for all subject files under the various headings in each section. These files will be kept quite distinct from the others mentioned in Para 1 above and to ensure this they will be given a separate series of numbers with a "nought" prefixed i.e. 01, 02 ,etc., the numbers specially allotted to the subject files will thus in no way interfere with the numbers reserved for other classes of files.

4. The register will be submitted to the officer in charge of the section on the 10th of each month.

Serial No. 15

Fly leaf instructions for the maintenance of register of recovery of leave salary and pension/fund contribution in respect of personnel lent for Foreign Service from the DAD.

Authority: Para 141 OM Part II Vol. I

Object: To watch adjustment/recovery of leave salary and pension fund contribution in respect of individuals lent for Foreign Service from the DAD.

The register will be maintained on IAF (CDA) -164.

2. The following details will be recorded in the register:-
 - (i) Particulars regarding the deputationists as shown in orders of notifying their deputation or any subsequent order;
 - (ii) The date by which the credits for contribution in each case are normally expected;
 - (iii) Where standing arrangements exist with foreign employers for remitting the contributions, the period for which such standing arrangement with the foreign employer is intended to last and the rate which will be operative during that period;
 - (iv) Orders of the CDA for recovery of interest on overdue contributions in arrears;
 - (v) The cause of the contribution ceasing to be realized owing re-transfer, death, dismissal or any other cause;
 - (vi) The amount of contribution debited against/recovered from the borrowing Govt./Body, Corporation etc., together with the voucher number of the punching media ,etc., and the number and date of the treasury receipt.
3. The register will be submitted to the officer-in-charge of the section on the 10th of each month.

Serial No. 16 (Reconstructed vide CS 3 of 1961)

Fly leaf register for the maintenance of register of nomination forms.

Authority: Para 107 OM Part II Vol. I

Object: To record the nomination forms for death cum retirement gratuity and family pension in respect of the personal of the DAD.

The register will be maintained in the following proforma both for DCRG and family pension:

Name, designation and Account No. of the person making the nomination.	Sl. No. of the file (where the nomination papers are recorded)	Remarks
1	2	3

2. The register will be kept up to date, suitable remarks being made in the event of transfer of the nomination forms to another Controller on requisition or to the CDA (P) Allahabad when casualty occurs.

3. The register in respect of Non-Gazetted personnel (including those officiating in Gazetted appointments) will be kept by the Controller under whom they are serving, whereas in the case of permanent Gazetted officers the register will be kept by the auditing Controller.

4. The register will be submitted to the officer-in-charge on the 10th of each month.

(**Authority:** CGDA circular No. 5043/At-P, dated 07.09.1954 and 0515/AN dated 26.08.1960.)

Serial No. 17

Fly leaf instructions for the maintenance of register of progress of local audit and inspection.

Authority: Para 151 OM Part II Vol. I

Object: To keep a close watch over the progress of local audit and inspection and to guard against any risk of the work in question falling into arrears.

The register will be maintained in manuscript in the following proforma:-

Station _____

Sl. No	Name of Unit/formation		Man-days allowed	Last period audited and date of inspection	April	May	June	July	August	September	October	November	December	January	February	March	Remarks
		Audit															
		Review															
		Inspection															

2. The register will show the names of all units and formations in audit area of the Controller. Separate pages will be allotted for each local audit officer's are by stations and the man days required for the audit/review/inspection of each unit/formation noted therein. The quarterly local audit and inspection programme proposed by the LAO will be noted in the register in pencil in the respective column against the name of the unit or formation proposed to audited or inspected. When the reports for completion of audit/inspection in respect of such units are received, the dates of completion of audit/inspection will be entered in the appropriate month together with the period of account audited. The dates for inspection will be noted in red ink and those audits in blank ink.

3. The register will be submitted to the officer-in-charge of the section on the 25th of each month.

Serial No. 18

Fly leaf Instructions for the maintenance of register of Trunk Calls.

Authority: Para 92 OM Part II Vol. I.

Object: To keep a record of all telephone trunk calls for verifying the correctness of bills preferred on that account by the postal department.

The register will be maintained in the following proforma:

Telephone No. _____

Date	Phone number called and station	Priority indication i.e., urgent or ordinary	Official or private call	Name of the official who made the trunk calls
1	2	3	4	5

Initials of the clerk/superintendent	Number, date and amount of the bill	Mode of payment	Remarks
6	7	8	9

Note: - If a particular person was called, letter (P) should be inserted in the remarks column.

2. All trunk calls will be recorded in the register in sufficient details specifying whether they are official or private. The number, date and amount of the bill preferred by the postal department on that account and its mode of payment will be noted against the respective entries.

3. The register will be submitted to the officer-in-charge during the first week of each month.

Serial No. 19

Fly leaf Instructions for the maintenance of registers of typewriters and duplicators.

Authority: Para 74 (7) OM Part II Vol. I

Object: To show typewriters and duplicators and other machines and repair charges incurred thereon.

The register will be maintained on the following proforma:-

Register of typewriters, duplicators, etc.

(One machine to be entered on each page)

Name or make of the machine.....Model.....

Machine No.....date of purchase.....

Price.....Date on which condemned.....

Source of supply.....

To whom issued	Date of issue	Date of repair	Nature of repair	Cost of repair	Total	Remarks
1	2	3	4	5	6	7

2. The register will be submitted to the officer-in-charge of the section in the first week of each quarter.

Serial No. 20 (Substituted vide CS 4/1960)

Fly leaf instructions for the maintenance of register of stoppage of increments.

Authority: CGDA Confidential No. 0608/AN dated 29.4.1960.

Object: To whom the grant of increments at the stage of Efficiency Bar to the non-gazetted staff of the DAD.

The register will be maintained in alphabetical order. It will contain names of individuals who at the stage of crossing the efficiency bar have earned adverse confidential reports or whose increments have been held up at efficiency bar .due to any other reason. Action taken on receipt of the special reports where necessary will be indicated in the remarks column. As soon as the individual concerned is declared fit to cross the efficiency bar and to draw the increment, suitable note will be kept in the register and the pay group asked to adjust the increment.

2. The register should invariably be consulted at the time of grant of annual increments to an individual at the stage of efficiency bar.

3. The register should be consulted every year at the time of acceptance of annual confidential reports of all accountants/clerks/class IV servants and the names of individuals entered therein, specifically brought to notice.

4. In the event of transfer outside the command of any individual, relevant extracts of the entry from the register, if any, should be sent to the new office in cases where increments have not been restored prior to the transfer.

5. The register should be submitted on the 20th of each month for inspection by DCDA (AN).

Authority: CGDA's confidential No. 0608/AN dated 29th April 1960.

Serial No. 21

Fly leaf Instructions for the maintenance of register of secret and confidential documents.

Authority: Para 418 OM Part I and 13 of pamphlet "Classification and handling of protected documents - India."

Object: To keep a record of secret and confidential documents.

The register will be maintained in two parts separately for secret and confidential documents. Each part will be sub-divided as under:

Part I: - For documents to which copy Nos. are allotted.

Part II:-For documents to which copy Nos. have not been given.

2. The documents will checked at least once a month to bring any deficiency to light at an early date.
3. The documents will be kept in safe custody by the senior superintendent, AN Section.
4. The register will be submitted for inspection to DCDA (AN) on the 20th of each month.

Serial No. 22

Fly leaf instructions for the maintenance of register of discipline.

Authority: - CGDA's No. 0573/AN, dated 10.6.53

Object: - To show the names of the individuals against whom disciplinary action is pending.

The register will be maintained in two Parts, viz., 'A' and 'B'. Part 'A' will contain the following sub-heads and each case, as it arises, will be recorded therein under the appropriate sub-head.

Sub-heads Part 'A' Register:

- (i) Charge-sheets ordinary cases;
- (ii) Charge-sheets and explanations-Fictitious Code Heads;
- (iii) Explanations- Ordinary cases;
- (iv) Establishment under observation;
- (v) Establishment under court trials and cases under investigations;
- (vi) Establishment under suspension;
- (vii) Summary of outstanding items.

2. After a disciplinary case has been finalized it will be transferred to Part 'B' which will be record of the particulars of offence and the punishment awarded. It will be maintained alphabetically according to names of the individuals.

3. All disciplinary cases will be examined and dealt with promptly as belated action defeats the very object of discipline action, which is the avoidance of similar irregularities and bringing the offender to book at an early date.

4. Both the Parts 'A' and 'B' registers will be submitted to the Dy.CDA (AN) monthly on 10th of each month, a summary of outstanding items (as referred to in Para 1 item(vii) being prepared to the end of the month previous to that on which the register is submitted in respect of Part 'A' register.

Serial No. 23

Fly leaf Instructions for the maintenance of register of volunteers for transfer.

Authority: Para 342 OM Part I.

Object: To serve as a handy record for consultation at the time of transferring the establishment from one station to another within the organisation.

The register will be divided into suitable columns as indicated below:

Sl. No.	Name, Grade, A/C No.	Station Sub-office where serving	Date from which serving at the present station	Date of application	Other stations of choice
1	2	3	4	5	6

Date of birth	File in which application is recorded	Details of previous stay at the station, if any	Initials		Remarks
			Auditor	Supdt.	
7	8	9	10	11	12

2. As soon as any application of a volunteer for a particular station is received, it will be noted in the register by the clerk and initialed by the superintendent.

3. The register will be submitted to the DCDA (AN) on the 10th of each month.

Serial No. 24

Fly leaf instructions for the maintenance of register of identity passes without photo issued by the DAD to the establishment serving in the main office.

Authority: Late MAG's (Now CGDA's) No. 2007/E dated 17.4.42.

Object: Keeping a record of identity passes without photos issued to the establishment (other than gazetted officers) serving in the Main Office.

- (i) The individual serving in the audit area of a Controller on transfer from outside offices to the main office will continue to retain the photo identity passes already in their possession and the temporary identity passes without photo will not be issued to them. As regards the individuals transferred from main office to outside offices, the temporary passes without photo in their possession will be withdrawn and replaced by identity passes with photo. The passes so withdrawn will be disposed of in the manner indicated at item (ii) below.
- (ii) For individuals transferred from other audit areas and posted to main office, action will be taken to issue necessary passes and to withdraw previous passes, if still in their possession. The passes withdrawn will be forwarded under registered cover to the office from which the individuals were transferred to the audit area of the Controller. The number and date of the acknowledgement thereof will be watched by this office.
- (iii) In the case of transfers outside the area of the Controller action will be taken to withdraw the passes which will be destroyed in the presence of gazetted officer and the certificate of destruction recorded under the signature of the officer.
- (iv) Separate pages will be allotted at the end of the register for maintaining list of individuals from whom passes are required to be withdrawn and those for whom they have yet to be issued. For preparing these lists Part II Orders file and establishment registers will be referred to.
- (v) The register will be submitted monthly on the 10th of each month to AAO and quarterly to DCDA (AN) for inspection with the following certificate:-

" Certified that identity passes of all individuals transferred outside the command have been withdrawn and destroyed with the exception of that shown on page_____ and that passes have been issued to all individuals transferred to main office of the command from outside except those shown on page_____. Action in respect these, is in hand."

Serial No. 25

Fly leaf instructions for the maintenance of register of spare copies of spare copies of all top secret/secret circulars and documents.

Authority: CGDAs circular No. 8959/AN dated 22.01.55 and Ministry of Home Affairs OM No. 26/15/54-Roll dated 10.12.1954.

Object: To keep a record of the spare copies of all the top secret/secret circulars and documents.

The register will be maintained in two parts as under:

**Register of spare copies of secret documents
(Issue Section) PART-I**

Date	No. & date of documents	Total number of copies made for issue	No. of copies issued	No. of copies supplied to sections	Signatures of Section officer to whom supplied.
1	2	3	4	5	6

(Dealing Section) Part -II

No. & date of documents and subject	Date of receipt	Section/office from which received	No. of copies received	Signature of Section Officer	Date of Issue	No. of copies issued
1	2	3	4	5	6	7

To whom issued	Signature of the officer to whom delivered or the No. and date of communication with which sent	Balance	Signature of the section officer
8	9	10	11

In part I all top secret/secret circulars issued from this office will be entered and their account kept.

Spare copies of top secret/secret circulars, etc., issued by other officers, received in this office or additional copies made thereof will be accounted for in Part II.

2. The register will be kept in the custody of the senior superintendent of the section.

3. The register will be put up for inspection to the officer-in-charge on the 10th of each month and to the DCDA on the 15th of each month.

Serial No. 26

Fly leaf instructions for the maintenance of register for verification of initials of accountants /clerks.

Authority: Para 499 OM Part I.

Object: For identification of the initials.

A register in form appended below will be maintained by each section, Local Audit Office, etc. The initials of all accountants and clerks serving in each section will be obtained in the register and in the case of men who are subsequently posted to other sections , their initials should recoded on their arrival in the new section.

2. The register will be kept in the custody of the section officer/LAO concerned, who will see that it is regularly and properly completed. In the case of change of office, the register should be handed over and taken over. The relieving officer should see that register is posted up to date.

3. Initials will be renewed annually on 1st April.

REGISTER SHOWING NAMES AND INITIALS OF ACCOUNTANTS AND THE CLERKS SERVING IN _____

Account Number	Name	Grade	Initials		
			1.4.01	1.4.02	1.4.03

Serial No. 27

Fly leaf instructions for the maintenance of register of Last Pay Certificates to be issued.

Authority: Para749 OM Part II Vol. I

Object: To watch the timely issue of L.P.Cs in respect of the individuals transferred.

The register will be maintained in IAF (CDA) -70 in the following manner:

- (i) On publication of Part II Order of transfer, column 1 to 3 of the register will be completed;
- (ii) When the LPC is actually issued the columns 4 to 7 will be completed;
- (iii) On receipt of acknowledgement of the LPC its serial No. and date will be noted in column 8 of the register;
- (iv) The register will be submitted to the officer-in-charge, section on 10th of each month and to the DCDA quarterly on 10th January, 10th April, 10th July and 10th October.

Serial No. 28

Fly leaf Instructions for the maintenance of register "Temporary Record Clerks and Class IV employees"

Authority: CGDA's No. 6791/AN dated 28.04.52/03.05.52

Object: To watch the issue of declarations of eligibility for quasi permanency.

The register will be maintained in the form prescribed at Annexure I&II to the Ministry of Home Affairs circular No. 2 issued under No. I/49-TS dated 10th June 1949.

2. Names of temporary Record Clerks and class IV employees placed in category (a), (b) and (c) with reference to the instructions contained in CGDA's No. 7312/AN dated 17.11.1951 will be entered. Separate pages will be allotted for different grades (i.e., Record Clerks, Peons, etc.) and the names of person in category (a) will be placed first followed by the names of persons placed in category (b). The names of persons placed in category (c) will be entered last. The names in each category will be arranged in order of the date of their entry, into the particular grade.
3. Action should be taken to issue certificates of quasi-permanency in respect of all those who are placed in category (a) and (b) provided they are otherwise found to be suitable and have three years' continuous government service on the crucial date and are within the prescribed age limit and satisfy the appointing authority in regard to (a) physical fitness (b) willingness and capacity to devote themselves to the duties of their posts and c) character and antecedents.
4. The crucial date for the purpose of determining eligibility of quasi permanency will be 1st July 1949 and thereafter 1st July every year.
5. The register will be submitted to the officer-in-charge of the section on the 5th of each month and to the group officer once in three (3) months.

Serial No. 29

Fly leaf Instructions for the maintenance of register of Instructional Orders

Authority: Para 456 OM Part I

Object: To keep a record of instructions given to staff.

Any special instructions for the working of the sections e.g. detailing of men on duty on holidays, will be recorded in and issued from the above register.

2. The register will be submitted for inspection by DCDA on 10th of every month.

Serial No. 31

Fly leaf Instructions for the maintenance of register of service Books of DAD personnel (Non- gazetted)

Authority: Para 436 OM Part I.

Object: To keep an up to date record of all the service Books of the DAD personnel (non-gazetted) in the organization of CDA and the maintenance of which devolves on the CDA.

The register will be maintained on the following proforma:

Serial Number	Account Number	Name of the individual	Grade	Transfer In	
				Office from which transferred	Date of receipt of service book/Ackd
1	2	3	4	5	6

Initials of the clerk receiving the service book	Transfer Out		Remarks
	Organisation to which transfer out	Date on which service book has been sent and date on which acknowledged	
7	8	9	10

2. Whenever a service book is opened for a fresh entrant, necessary entries will be made in the register.
3. As soon as an office order regarding transfer of any individual from another organisation is notified, action will be taken to call for his service documents from the previous organisation. His name should be entered in the register and the receipt of the service book watched in normal manner. The date of receipt of the documents should be entered in the register, after noting the serial number of the register on the service book.
4. In case an individual is transferred to another organisation, the service documents will be promptly forwarded to that CDA. The date on which the service book has been sent and the number and date of acknowledgement will be entered in the relevant column, inter alia quoting the relevant Part II Order affecting the transfer.
5. An annual physical verification of the service books on charge will be carried out during April and A reconciliation effected with the entries in the register.
6. The register will be submitted on the 20th of each month to the officer-in-charge and quarterly to the DCDA(AN).

Serial No. 32

Fly leaf Instructions for the maintenance of money order check register.

Authority: CGDA's No. 9837/AN dated 1.10.58

Object: To watch the acknowledgement of the payees.

The register will be maintained on IAFZ-2067.

2. All money orders sent out will be entered in the register as and when transaction takes place, under the initials of the officer-in-charge.
3. The item number of the register will be recorded in the cash book against the relevant item in the cash book under the initials of the officer-in-charge.
4. The acknowledgements of the payees when received will be pasted in the register at their places.
5. The matter will be reported to the Superintendent of Post Office if the payee's receipt is not received after reasonable time.
6. The outstanding list of items in respect of the payee's acknowledgement which have not been received will be made out at the close of the month.
7. The register will be submitted to the officer-in-charge at the close of the month and quarterly to the DCDA(AN).

Serial No 33

Fly leaf Instructions for the maintenance of register of undisbursed amounts.

Authority: CGDA's No. 9837/AN dated 1.10.58.

Object: To watch the clearance of undisbursed pay drawn through regular monthly pay bills.

The register will be maintained in the following proforma:

Serial No.	Pay Bill number and date and disbursement voucher	Name of individual, Account Number and designation	Amount undisbursed	Date of Payment
1	2	3	4	5

Cash book Item No.	Initials of the officer-in-charge	Amount if paid into treasury	Treasury Receipt No. and date	TE No. and Month in which adjusted.
6	7	8	9	10 #

2. The undisbursed amounts from the regular monthly pay bills will be entered in the register citing reference to the page and item number of the pay bill concerned. The totals so brought in will be initialed by the officer-in-charge.

3. Entries relating to the payment of the amounts brought in this register from the regular monthly pay bills will be initialed by the officer-in-charge and the item number of this register will be recorded in the cash book against the relevant item under the initials of the officer-in-charge.

4. The register will be submitted to the officer-in-charge at the close of the month and to the DCDA (AN) quarterly.

New Column added vide CS 39 of 1971.

Serial No. 34

Fly leaf Instructions for the maintenance of register of expendable stores.

Authority: CGDA's No. 9837/AN dated 1.10.58

Object: To ensure that proper account is maintained of all articles of expendable stores.

The register will be maintained in the following proforma: -

Name of Article _____

Date	Particulars	Receipt	Issue	Balance	Signature of officer-in-charge
1	2	3	4	5	6

2. One page will be allotted in the register for each item. All receipts of expendable stores will be accounted for in this register citing reference to CRV No. and date, issues when made under proper authority will be entered in the issue column. The balance will be struck after every receipt (issue transaction). The entries in the register will be chronologically. The entries will be initialed by the officer-in-charge.

3. The physical verification of expendable stores will be made by the officer-in-charge periodically and the fact of stock verification having been carried out will be recorded in the register under initials of the officer-in-charge. At least one check will be exercised by the officer-in-charge every year.

4. The register will be submitted to the officer-in-charge on 5th of every month.

Serial No. 35

Fly leaf Instructions for the maintenance of Peon's livery register

Authority: CGDA's No. 9837/AN dated 1.10.1958

Object: To record the issue of articles of livery to class IV Government servants as authorized by the Government of India.

The register will be maintained in the following proforma:-

Part- A Name of Article

Dated	Particulars of receipt/issue	Quantity issued	Cost	Issues	Balance	Remarks
1	2	3	4	5	6	7

Part-B Name of Article

Number	Article	Nos. issued	Signature of individual in token of having received the livery	Date of issue	Remarks regarding withdrawal of liveries etc.
1	2	3	4	5	6

2. A separate page for each class IV Government servant will be allotted in the register in which will be shown the name of the articles of livery the date(s) of issue under the initials of the officer-in-charge.

3. The receipts of the individuals serving in the main office will be recorded in the register.

4. The articles of livery in respect of class IV Government servants serving outside the main office will be sent to them by postal/railway parcel and will be entered in the register simultaneously under the initials of the officer-in-charge (AN). The receipts of the individuals will be obtained under the signatures of the head of the office in which they are employed and the actual date of issue recorded in the register.

5. The articles of livery withdrawn from the individuals will be noted in the register in red ink and taken to separate page in the register allotted for "liveries in stock". The old livery when re-issued will be charged off from this page and taken to individual's page to whom it is re-issued.

6. The livery will be issued to the individuals as and when it becomes due.

7. A list of all outstanding cases e.g., wanting receipts for liveries sent for class IV servants outside the main office, etc. will be made out at the close of the month.

8. The register will be submitted to the officer-in-charge monthly and to the DCDA (AN) quarterly.

Serial No. 36

Fly leaf Instructions for the maintenance of register of repairs to Bicycles

Authority: CGDA's No. 9837/AN, dated 1.10.1958

- Object:** (i) To keep a close watch over the expenditure on the repairs of office bicycles;
(ii) To ensure that the actual limit of Rs. 30 per bicycle per year is not exceeded; and
(iii) The expenditure on further repair is economical.

The register will be maintained in the following proforma:-

Serial number	Type, etc.	Serial No of/Make No of the machine/ cycle etc.	Date of purchase	Cost	Authority for supply	Initials
1	2	3	4	5	6	7

Particulars of supply	To whom issued	Reference to sanction for repairs	Amount	Remarks
8	9	10	11	12

2. One page will be allotted for each bicycle on charge of the office.
3. The left hand portion of each page will indicate the office on whose charge the cycle is held, the make of the cycle, its number on the frame, the date of its purchase or date of receipt by transfer, the cost of the bicycle and the expenditure incurred during previous years on account of repairs.
4. The right hand side of each page will show the expenditure incurred during the calendar year on repairs. The particulars of expenditure on repairs the DV No. through which the payment was made will also be indicated.
5. The register will be submitted to the officer-in-charge on the 5th of every month.

Serial No. 37 (Col. 9 of proforma amended vide CS 39 of 1971)

Fly leaf Instructions for the maintenance of register for the dispatch/receipt of acquittance rolls.

Authority: CGDA's No. 9837/AN dated 1.10.58.

Object: To watch the dispatch and receipt back of acquittance rolls of establishment pay bills from sub-offices after disbursement of the pay and allowances.

The register will be maintained in the following proforma:

Serial Number	Particulars of Pay Bills	Name of Payee	Amount drawn	Date of issue of acquittance rolls	Amount disbursed as per acquittance roll
1	2	3	4	5	6

Amount undisbursed	Amount remitted in to treasury showing the No. & date of treasury receipt.	Item No. of the Undisbursed amount register.	Date of receipt of acquittance roll and No. & date of memo under which acquittance rolls received.	Initials of Superintendent.
7	8	9	10	11

2. The register should be posted showing pay bill number, the designation of the party in whose favour cheque has been issued, the amount of acquittance roll, particulars of acquittance roll.
3. The date on which the acquittance roll has been dispatched to the party concerned should be indicated in the column provided for the purpose.
4. The acquittance roll when received back should be subject to a scrutiny to see that the same is complete in all respect e.g. it has been duly signed and stamped where necessary under date of the payee, undisbursed amount has been duly accounted for, the reasons for non disbursement of the amount are invariably forthcoming in each case, treasury receipt for the undisbursed amount accompanies the acquittance roll, etc.
5. After necessary scrutiny of acquittance roll, the column "date of receipt" should be completed under the initials of the Superintendent.
6. The register should be submitted to the officer-in-charge monthly.

Serial No. 38

Fly leaf instructions for the maintenance of register of departmental number allotted to subordinate personnel of the DAD.

Authority: CGDA's No. 9837/AN dated 1.10.58

Object: To record the departmental number allotted to subordinate personnel of DAD.

The register will be maintained in the following proforma:-

REGISTER OF DEPARTMENTAL ACCOUNT NUMBERS

Serial Number	Departmental account number allotted	Name of the individual	Date of appointment	No and date of Office Order	Dated initials of the auditor and superintendent
1	2	3	4	5	6

2. In this register are noted the numbers that are allotted to subordinate personnel of the DAD. For this purpose, block numbers are allotted by the CGDA to the different Controllers and subordinates personnel of DAD will be allotted numbers serially out of this according to their dates of appointment in the department. These numbers are to be used with the prefix "A/C". This register will be kept as a permanent record and will be submitted to the officer-in-charge monthly.

Serial No. 39

Fly leaf instructions for the maintenance of register for allotting control Nos. to registers maintained in various sections of Controller's Office.

Authority: CGDA's No. 4041/AT/Coord dated 6.2.58.

Object: For periodical check of various registers and the volumes thereof maintained in different sections to guard against their loss.

The register will be maintained in the following proforma:-

Section _____

Serial Number	Group	Control Number allotted	Name of the register	Remarks
1	2	3	4	5

2. The register will be maintained in AN/G section. Separate pages will be allotted for each section. The block number allotted to each section will also be noted therein. The block numbers will further sub-divided into separate sets of numbers for allotting continuous serial numbers to each volume of registers of the same type.

3. After verifying the registers with the list of registers maintained in the section, continuous serial Nos will be allotted to each volume of the registers of the same type from among the Nos allotted for each type of registers and the block Nos. for the sections. The Control Register will then be posted with the above particulars.

4. When a fresh register is required to be opened by a section, a fresh serial number will be allotted and necessary entries made in the control register. Similarly, when any volume of a register is sent to old records for recording, the same should be deleted from the control register and the lists of registers of the sections.

5. On receipt of six monthly certificate regarding the physical verification of the registers in June and December of each year along with the serial number of register maintained it will be verified that no new register has been opened without getting the control numbers from the AN Section and in case any such omission comes to light, the procedure for the allotment of Nos. as indicated above will be followed.

6. The register will be submitted to the GO in the first week of each month.

Serial No. 40

Fly leaf instructions for the maintenance of register for recoding payments of advances of final withdrawals from GP Fund (DS) for meeting expenses on account of higher education, house building and marriages purposes.

Authority: CGDA's No. 4041/AT-P dated 12.1.59.

Object: To ensure that all payments on account of final withdrawals from GP Fund (DS) are finally debited to the individual's Fund Account by the "H" Section.

The register will be maintained in manuscript on the following proforma:-

Serial Number	Number and date of the claim	Name of the Unit/formation from whom received	Name of the individual with GP Fund Account Number	Purpose of the Advance
1	2	3	4	5

Amount	Number and date of the memo, forwarding the advance copy of the schedule to "H" Section	Initials of the Superintendent	Number and date of the memo from "H" Section acknowledging the advance schedule.
6	7	8	9

2. The claim on receipt will be subject to usual audit check s and if in order will be entered in the register. The item and page number of the register will be endorsed beneath the payment order. An advance copy of the schedule giving full particulars of the payment including the fund account number of the subscriber and a forwarding memo addressed to "H" section will simultaneously prepared. The claim along with the register will then e submitted to the Officer-in-charge. After the bill is passed for payment, the advance copy of the schedule will be forwarded to the officer-in-charge, "H" Section, Meerut over the section Officer's signature. The number and date of the forwarding memo will be noted against the relevant entry in the above register, through which the acknowledgement of "H" section to above intimation should be watched.

3. The register will be submitted to the officer-in-charge of the section every month, who will ensure that the acknowledgment of such advance copies of the schedules by the "H:" section in invariably noted in the register and wherever acknowledgments have not been received due action is taken to obtain the same.

Serial No. 41 (Inserted vide CS 23/1965)

Fly leaf instructions for the maintenance of register of supplementary pay bills.

Authority: Para 78 OM Part II Vol I. (CGDA New Delhi No. 8766/AN/C dated 6-4-65.

Object: To enter supplementary pay bills in the following proforma.

The register will be maintained in manuscript in the following proforma:

Serial Number and the month of the supplementary pay bill	Brief details	Remarks	Initials of the Suptd.
1	2	3	4

2. All supplementary pay bills will be entered in this register Column 3 will be completed in respect of arrears of pay etc. citing reference to pay bills from which the charge was omitted or withheld. Arrears of pay, etc. will not be drawn in regular monthly pay bill but in supplementary pay bills.

3. The register will be submitted to the officer-in-charge, section on the 10th of each month.

Serial No. 42

(Added vide CS 42 Of 1975 and again proforma revised vide CS 45 of 1976. (CGDA No. 19022/AN-K-XXXVII dated 2/3 July 1976)

Fly leaf Instructions for the maintenance of register of Medical Reimbursement claim of Personnel.

Authority: CGDA No. 14001/AT-P-PC dated 22.4.75 & GOI Min. of Health & Family Planning OM No. S.14023/1/73-MC dated 26.03.1975.

Object: To keep a record of all Medical Reimbursement claims of DAD Personnel.

PROFORMA

Name, designation and account number of Govt. servant.....

Office where serving.....

Sl. No.	Name of the patient	Relationship with govt. servant	Name of the disease	Name of the Doctor	Consultation fee	Injection fee	Total
1	2	3	4	5	6	7	8

Period of claim	Name of the chemist	Cost of medicines purchased	Amount passed for payment	Progressive total	Pathological charges	Remarks
9	10	11	12	13	14	15

Note: (i) The amount of pathological charges as divisible between persons (ii) part of the amount is credited to Govt. account (iii) It is paid to the Doctor through treasury officer. A return of such payments and income Tax deductions is submitted by treasury officer to Income Tax Officer vide compilation of treasury rules No. 222A.

CHAPTER III - ACCOUNTS SECTION

	PAGES
Section 1 - List of reports and returns due from the section	85 - 92
Section 2 - Registers maintained in the section and their fly leaf instructions	93 - 115

**SECTION 1 - LIST OF REPORTS AND RETURNS DUE FROM THE
ACCOUNTS SECTION**

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	WEEKLY				
1.	Outstanding list of letters other than secret and confidential letters	Para 16, O.M. Part II (Vol. I)	Manuscript	Record Section	Every Monday
	MONTHLY				
1.	Progress report	Para 473, O.M. Part I	I.A.F. (C.D.A.)-331	Administration Section	2 nd of the month following
2.	Punching media certificate	Para 31(4), O.M. Hollerith Section, Meerut	On the manuscript proforma as given in Annexure 3 to Chapter I, O.M. 'Hollerith' Section, Meerut	Hollerith Section	5 th of the following month
3.	Statement showing clearance under the Head "suspense"	Late M.A. G.'s No. A/07052 dt.27/28-7-48	Manuscript	C.G.D.A.	30 th of each month
4.	Military Exchange Accounts schedules	Para 214, O.M., Part II (Vol. I)	I.A.F. (C.D.A.)-338--A	Hollerith Section	22 nd of the following month or within 7 days of receipt of detailed lists of original items whichever is later
5.	Certificate of review of sectional compilation	Para 303, O.M. Part II (Vol I)	Manuscript	C.G.D.A.	Within a fortnight of receipt of printed compilation
6.	Civil Exchange Accounts - Outward	Para 203, O.M. Part II (Vol I)	I.A.F.A.----735	Civil Accounts Officer concerned	5 th of the second month to which they pertain
7.	Central Adjusting Accounts— (i) Original items (ii) Responding items	Para 246 and 247, O.M. Part II (Vol I)	I.A.F.A.----738 I.A.F.A.----740	Comptroller and Auditor General	Ditto
8.	Central Adjusting Accounts--- Extracts of schedules	Para 246, O.M., Part II (Vol I)	I.A.F.A.----739	Accounts Officer concerned	Ditto
9.	Statement of cancelled cheques	Para 117, O.M. Hollerith Section, Meerut	On the manuscript proforma as	Hollerith Section	Ditto

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
			given in Annexure I to Chapter 2 of O.M., Hollerith Section, Meerut		
10.	Statement showing broad details of items booked under Main Head IV-F and 4-C(q)	C.G.D.A.'s circular No. A/11887, dt. 17/18-5-66	Manuscript	Ministry of Finance (Defence/Budget)	Ditto
11.	Progress report on the clearance of outstanding cases of settlement of fund accounts	Late M.A.G.'s No. A/9524 dated 11-2-48	Manuscript	C.G.D.A.	5 th of the second month following
12.	Details of amounts compiled against various detailed Heads under Minor Head 58-6 C(c)-Code No. 1/417/05	M.G.O.'s Branch letter No. 76370/MG/OS/4A dated 11-10-55	Ditto	M.G.O.'s Branch A.H.Q.	20 th of the following month
13.	"Accounts with Defence Services Pakistan" existing under 'S' Deposits and Advances Inward and Outward Schedules	Para 220, Defence Account Code	Ditto	C.M.A. IN Pakistan	28 th of the following month
14.	G.P. Fund Schedules	Para 70, O.M. Part V	Ditto	'H' Section	22 nd of the following month
15.	Statement showing details of amounts compiled under Main Head V-B/5B Military Farm and Sub-Head A(C) Farms of Major Head-86 Defence capital outlay	C.G.D.A.'s (Late MAG) No. A/9143-V dt: 10/11-9-52	Ditto	Military Farm concerned	25 th of the month following that to which it relates
16.	List of fictitious code heads operated during the month	CGDA's No. A/015 dated 22-02-64	Manuscript	CGDA	5 th of the 3 rd month following
	QUARTERLY				
1.	Statement showing letters which have been referred to the C.G.D.A. and are outstanding for more than six months	Late M.A.G.'s No. 3273/AN-G dated 31-3-37	Manuscript	Administration Section	5 th April, 5 th July, 5 th October, 5 th January
	HALF-YEARLY				
1.	Supplementary report of review of	Note to Para 237, Defence	Ditto	Comptroller and Auditor	1 st week of April and July

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	balances	Account Code		General and the C.G.D.A.	
	YEARLY				
1.	Appropriation Accounts under Head 60-A-Defence Services Non-effective (Army)	Para 302, O.M. Part II (Vol I)	On the manuscript proforma as given in Annexure "A" to Chapter 18, Defence Audit Code	D.F.A. (Budget)	15 th September
2.	Statement of expenditure on Historical Record Section and other items of "joint" expenditure	Late M.A.G.'s No. A/9910 dated 14-11-50	Manuscript	C.G.D.A.	Within 10 days of closing of March (Final) accounts and as and when transactions occur in the accounts for March (Supplementary)
3.	Review of balances	Para 312, O.M. Part II (Vol I)	Manuscript	A.G.C.R, C.G.D.A., Comptroller and Auditor General, D.A.D.S., F.A. Defence Services (Budget Section) and other Cs.D.A.	15 th October
4.	Statement showing result of review of balances under Head "O" Loans and Advances	Para 244, Defence Account Code	On the proforma given in Para 244, Defence Account Code	D.F.A.(Budget)	1 st August
5.	Statement showing the amounts under various heads of "O" Loans and Advances by Central Government in respect of loans granted to the Defence Accounts Department personnel	Para 296, as amended by C.S. 57 of 57, Defence Account Code	I.A.F.(C.D.A.)-235	Ditto	15 th August
6.	Consolidated abstract of Progress Register of Civil Exchange	Para 241, O.M. Part II (Vol I)	I.A.F.A.----744 I.A.F.A.----745	Comptroller and Auditor General, A.G.	Ditto

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	Accounts with explanation for the outstanding balances			concerned and C.G.D.A.	
7.	Military exchange accounts schedules for March Final and Supplementary	Para 214, O.M., Part II (Vol I)	I.A.F.(C.D.A.)-338-A	Hollerith Section	Before the dates of closing of accounts for March Final and supplementary as notified by C.G.D.A. every year
8.	Civil Exchange Accounts – March Final	Para 205, O.M., Part II (Vol I)	I.A.F.A.----735	Civil Accounts officer concerned	1 st July
9.	Civil Exchange Accounts – March Supplementary	Ditto	Ditto	Ditto	7 th August
10.	Statements showing the figures of actual under Head 22- Interest on other obligations to end March Supplementary	Para 314, O.M. Part II (Vol I)	Manuscript	D.F.A.(Budget)	25 th July
11.	Corrections to the statement at item 10 <i>Budget estimates in respect of the Defence Accounts Department under Main Head III (Pay and Allowances of civilians-Miscellaneous receipts in so far as the Defence Accounts Department is concerned) and 3 (Pay and allowances of civilians employed with (or for) the Army-sub-head-I-Defence Accounts Offices.)</i>	Para 315, O.M., Part II (Vol I)	Ditto	Ditto	20 th September
	Estimates for the current year:				
12.	Preliminary Reports	Para 289, O.M., Part II (Vol I)	Manuscript	C.G.D.A.	25 th July
13.	Preliminary Revised Estimate	Para 290, O.M., Part II (Vol I)	Ditto	Ditto	15 th October
14.	Revised Estimate	Para 291, O.M., Part II (Vol I)	Ditto	Ditto	1 st December
15.	Major changes, if	Para 292, O.M.,	Ditto	Ditto	5 th January

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	any, to the Revised Estimate	Part II (Vol I)			
16.	Modified Appropriation	Para 293, O.M., Part II (Vol I)	Ditto	Ditto	20 th February
	Estimate for the ensuing year:				
17.	Forecast estimate	Para 283, O.M., Part II (Vol I)	Ditto	Ditto	20 th October
18.	Budget estimate	Ditto	Ditto	Ditto	1 st December
19.	Modifications, if any, to Budget Estimate <i>Budget estimates in respect of Defence Services, Non-effective Army.</i>	Para 284, O.M., Part II (Vol I)	Ditto	Ditto	5 th January
	Estimate for the current year: --				
20.	Preliminary Revised Estimate	Para 290, O.M., Part II (Vol I)	Manuscript	D.F.A.(Budget)	15 th November
21.	Revised Estimate	Para 291, O.M., Part II (Vol I)	Ditto	Ditto	25 th December
22.	Major changes, if any, to the Revised Estimate	Para 292, O.M., Part II (Vol I)	Ditto	Ditto	25 th January
23.	Modified Appropriation	Para 293, O.M., Part II (Vol I)	Ditto	Ditto	20 th March
	Estimate for the ensuing year: --				
24.	Forecast estimate	Para 283, O.M., Part II (Vol I)	Ditto	Ditto	15 th November
25.	Budget estimate	Ditto	Ditto	Ditto	25 th December
26.	Major changes, if any, to Budget Estimate (<i>vide</i> item 25) <i>Budget estimates in respect of locally controlled heads--</i>	Para 284, O.M., Part II (Vol I)	Ditto	Ditto	25 th January
	Estimate for the current year: --				
27.	Preliminary Report	Para 289, O.M., Part II (Vol I)	Manuscript	Controlling authorities at A.H.Q.	15 th August
28.	Preliminary Revised Estimate	Para 290, O.M., Part II (Vol I)	Ditto	Ditto	30 th October
29.	Revised Estimate	Para 291, O.M.,	Ditto	Ditto	15 th December

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
		Part II (Vol I)			
30.	Corrections to the Revised Estimate	Para 292, O.M., Part II (Vol I)	Ditto	Ditto	15 th January
31.	Modification Appropriation for the current year	Para 251, Defence Account Code and Para 293 O.M., Part II (Vol I)	Ditto	Ditto	10 th March
	Estimate for the ensuing year: --				
32.	Forecast estimate	Para 283, O.M., Part II (Vol I)	Ditto	Ditto	30 th October
33.	Budget estimate	Ditto	Ditto	Ditto	15 th December
34.	Corrections to Budget Estimate <i>Cash Requirement Estimates of Defence Services Estimates "S" --- Deposits and Advances and "O" --- Loans and Advances by the Central Govt. to Government servants, etc.</i>	Para 284, O.M., Part II (Vol I)	Ditto	Ditto	15 th January
35.	Budget Forecast for the ensuing year	Para 266, Defence Account Code	I.A.F.(C.D.A.)-645	C.G.D.A.	10 th October
36.	Preliminary Revised Estimate for the current year	Ditto	Ditto	Ditto	10 th October
37.	Budget Estimate for the ensuing year	Ditto	Ditto	Ditto	10 th December
38.	Revised estimate for the current year	Ditto	Ditto	Ditto	10 th December
39.	Modification Appropriation for the current year (i.e., corrections to Revised Estimates for the current year) <i>Cash Requirement Estimates on account of Exchange Accounts between Posts and Telegraphs and Defence Services</i>	Ditto	Ditto	Ditto	5 th February
40.	Any extra-ordinary and abnormal transaction included	Para 270, Defence Account Code	Manuscript	D.F.A. (Budget)	10 th November

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	in the past actual or likely to come forward in the year to which estimates pertain				
41.	Revised cash Requirement Estimates for the current year	Para 272, Defence Account Code	Manuscript	D.F.A. (Budget)	10 th November
42.	Corrections to Cash Requirement Estimates (Original and revised)	Para 273, Defence Account Code	Ditto	Ditto	31 st January
43.	Further corrections to the Revised Estimate under Head 22--- "Interest on Debt and other obligations" and Head 83--- "Payments of commuted value of pensions" <i>Budget Estimates & Periodical change statements under receipt head XLVIII/1/III/1- Recoveries on account of Audit Fees from Cantonment Boards.</i>	Ditto	Ditto	Ditto	28 th February
44.	Preliminary Report of Audit Fees--- Cantt: Board	C.G.D.A.'s No. AN/0548/10 dt.17-4-52	Ditto	Ditto	25 th July
45.	Preliminary Revised Estimates of Audit Fees---Cantt: Board	Ditto	Ditto	Ditto	15 th October
46.	Forecast Estimates of Audit Fees--- Cantt: Board	Ditto	Ditto	Ditto	20 th October
47.	Revised Estimates of Audit Fees---Cantt: Board	Ditto	Ditto	Ditto	1 st December
48.	Modification Appropriation of Audit Fees--- Cantt: Board	Ditto	Ditto	Ditto	20 th February
49.	Budget estimates for the ensuing year Audit Fees--- Cantt Board	C.G.D.A.'s No. AN/0548/10 dt.17-4-52	Manuscript	D.F.A. (Budget)	1 st December
50.	Annual Certificate in respect of expenditure/	Para 573, Defence Account Code	Ditto	C.G.D.A.	15 th October

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	advances under head 22 – Interest on debt and other obligations/83 – Commuted value of pensions/O-Loans and advances				
51.	Report regarding despatch of Annual Account (Funds):				
	(a) AFPP. Fund	C.G.D.A.'s No. A/9502/XII dated: 05-7-63	Manuscript	CGDA	1 st week of December
	(b) Other than AFPP. Fund	C.G.D.A.'s No. A/9502/XII dated: 30-5-63	Ditto	Ditto	1 st week of November
52.	Demand for establishment	C.G.D.A.'s No. 0501/AN dated: 3-1-58	Ditto	Administration Section	On the date fixed by the AN - Section

**SECTION 2 - REGISTERS MAINTAINED IN THE ACCOUNTS SECTION AND
THEIR FLY LEAF INSTRUCTIONS**

S. No.	Name of the Register
1*	Attendance Register
2**	Contributory Provident Fund Register
3**	Index Register (Funds)
4#	I.O.D.P. Fund Register
5*	Leave Register
6	Progress Register for civil exchange accounts
7	Register of advances repayable/miscellaneous advances
8	Register of advances-Military Treasure Chest
9	Register of advances for house building, purchase of motor Cars and other conveyances
10*	Register of Broad Sheet (Funds)
11	Register of Budget Estimates
12	Register of Central Adjusting Accounts
13	Register of Deposits.
14	Register of Security Deposits in respect of Securities received from Private Banks of firms for regimental funds lodged with them by the Officers Commanding Units.) Added vide CS 1/1960)
15	Register of expenditure against allotments for locally controlled heads
16	Register of Half Yearly balances of regimental funds.
17	Register of Military Treasure Chest accounts
18	Register of Mortgage Bonds
19	Register of Permanent Advances
20	Register of Provisional debits/credits to suspense accounts
21	Register of regimental and other loans
22	Register of Trust Interest Fund
23*	Register of files
24+	Register of Books of Regulations, etc, distributed within a section
25	Register of spare copies of all top secret/secret circulars and documents
26*	Register of instructional orders
27*	Register of initials of accountants and clerks employed in the section

* For Fly leaf instructions see Section 2, Chapter II of this Manual

** For Fly leaf instructions see Chapter V, of Office Manual Part V

For Fly leaf instructions see Chapter VI, of Office Manual Part V

+ For Fly leaf instructions see Section 2, Chapter I of this Manual

Serial No. 6

Fly leaf instructions for the maintenance of progress register of Civil Exchange Accounts.

Authority: Para 235 OM Part II Vol. I.

Object: To watch progress of adjustment of items in the Civil Exchange Account.

The register will be maintained on IAFA-742.

2. In opening the register for each month, the closing balance as appearing in the previous month's progress register will be brought forward on the front page and the total debits and credits appearing in the inward and outward accounts of the month posted on that page on the Dr. and Cr. Sides respectively. The Dr. and Cr. Sides are then totalled and the net outstanding balance struck. The details of all unlinked (items against which the month of adjustment has not been marked off) in the schedules of the outward and inward accounts will then be entered in the space provided for particulars of outstanding, the outstanding items in the previous month's progress register being shown first. The debit/credit items are then totalled separately and the net difference struck which should agree with the net balance outstanding shown on the front page of the register.

3. In the register for April and May the net balances of the previous year as shown in the progress register for March preliminary will be brought forward in a lump sum. In the progress register for subsequent months which are prepared before the close of March supplementary accounts the balances as shown in the progress register for March final will be brought forward in a lump sum. In the progress registers for the current year which are prepared after the close of the year will be brought forward in detail.

4. After the outstanding items have been transcribed into the progress register, the final adjustments as well as measures taken for adjustment of the outstanding items are noted in the last progress register in which they appear.

5. The register will be submitted to the officer-in-charge of the section and group officer on the 25th of each month.

Serial No. 7

Fly leaf instructions for the maintenance of register of advances repayable/miscellaneous advances.

Authority: Para 158 OM Part II Vol. I.

Object: To keep a record of advances repayable/miscellaneous advances granted to units/formations.

The register will be maintained on IAFA- 195

2. Separate registers will be maintained for:
 - (i) Advances repayable &
 - (ii) Miscellaneous Advances.
3. The authority for the grant of the advance will be noted against the relevant entry in the register.
4. All transactions regarding payment, transferor adjustment of the advance will be noted in the register. The entries in the register should be numbered consecutively and indexed alphabetically in accordance with the name of the officer by whom the advance is held. Sufficient space should be left after each entry to enable transfer of personal liability being recorded in the event of transfer of charge.
5. In opening the register at the commencement of the year, the balances remaining outstanding from the previous year will be brought forward in detail from the previous year's register and each item verified by the superintendent. The serial number of the entry in the old register will also be inserted in red ink below the current year's serial entry number. The totals of the balances shown as outstanding in the Review of Balances and will be initialed by the superintendent.
6. Entries of advance made during the year will be posted in the register, the name of the month concerned being entered in red ink. Particulars of refunds of advances will be entered in the appropriate column for the month concerned. After the postings have been made for each month, the totals of relevant columns will be struck and a neat line drawn across the page of the register. Those net totals will be verified with the corresponding figures in the printed compilation, under the dated initials of the superintendent in token of agreement.
7. When there are no payments in any month the name of the month will be entered in red ink, the word "nil" being then recorded below and initialed by the superintendent.
8. Whenever an officer holding the advance is relieved of his charge, he accounts for the advance to his successor and records the fact on the reverse of IAFZ-2081 of which a copy is received in the Controller's office. On receipt of such intimation the entry in the register will be connected by drawing a red ink line on the original entry

and inserting immediately below the revised entry indicating the name of the officer to whom personal liability for the advance has been transferred. Such correcting entries should be attested under the dated initials of the clerk and the Superintendent the number and date assigned by the unit to the relevant IAFZ-2081 together with the date of its receipt and the section file number in which it is filed being noted against the relevant entry in the register.

9. Every officer holding the advance is required to send to the audit officer concerned on 31st March of each year an acknowledgement showing the amount of the advance held by him and for which he is responsible. On receipt of such an acknowledgement the date of its receipt will be entered in the register. The register entry number of the outstanding advance will be endorsed on the acknowledgement. Acknowledgements will be recorded separately in a guard file for each year in the same order in which the advances are entered in the register so as to facilitate reference. When an advance is acknowledged by an officer other than the one against whom it is then held, a correcting entry will be made as in the case of transfers of charge.

10. In the case of units and formations moving out of India it will be seen that the outstanding advance is credited to Govt. In the case of units and formations transferred to the payment of another audit officer the outstanding amount will be debited to the Controller to whose payment the unit is transferred.

11. Entries in the register are on no account to be defaced. Erasures and over writings of figures are absolutely prohibited. Any correction necessary should be made by scoring through the incorrect entry, the correction being initialed by the clerk and the superintendent concerned.

12. The register will be submitted to the officer-in-charge of the section and the group officer on the 25th of each month.

Serial No. 8

Fly leaf Instructions for the maintenance of register of "Advances-Military Treasure Chests."

Authority: Para 256 OM Part II Vol. I

Object: To watch clearance of transactions compiled to head "Advances-Military Treasure Chest."

The register will be maintained on IAFA-742.

2. Amounts of vouchers included in a treasure chest account pertaining to audit sections of a Controller's Office will in the first instance be provisionally compiled by the Accounts Section to the Suspense Head- "Advances- Military Treasure Chest "in the Military Chest Compilation, as the case may be. This suspense head will be relieved by the audit section on receipt of ID Schedules in IAF (CDA) - 338B, when adjusting transactions to the appropriate service heads. Similarly, the amounts of cheques drawn on vouchers on which payments have been made by cheques on military treasure chest in the audit area of a Controller will, in the first instance, be credited by the audit section to the above suspense head "Advances- Military Treasure Chest "in the detailed compilations of the audit section concerned by per contra debit to the appropriate service heads. The suspense head in question will be relieved by the Accounts Section on receipt of paid cheques as supporting vouchers to the Military chest account
3. Details of transactions mentioned in Para 2 will be recorded in the register.
4. The register will be submitted to the Officer-in-charge of the section on the 25th of each month.

Serial No. 9

Fly leaf instructions for the maintenance of register of advances for house-building, purchase of motor cars and other conveyances.

Authority: Para 158 OM Part II Vol. I.

Object: To watch the repayment of advances made to officers and others for house-building, purchase of motor cars and other conveyances.

The register will be maintained on IAFA (CDA) 51 of which a sufficient number of forms to last for a year will be bound together.

2. Separate registers will be maintained for advances for house-building, purchase of motor cars and other conveyances.

3. Entries in the register will be serially numbered and indexed alphabetically.

4. In opening the register at the commencement of the year the balance of the previous year which are outstanding will be brought forward in detail from the preceding year's register and each item verified by the superintendent. The serial number of the entry in the old register will also be inserted in red ink below the current year's serial entry number. The totals of the balances for previous year must agree with the figures shown as outstanding in the review of balance and will be initialed by the superintendent in token of verification.

5. Postings in the register will be made from the compilation schedules which should be carefully examined to see that they are in order in every respect. The monthly total payments and total recoveries should agree with the compiled figures and correctness thereof verified under the dated initials of the superintendent.

6. Rate of interest intimated by the audit section will be recorded in the register after verifying the correctness thereof. The rate of interest once fixed with reference to the date of grant of the advance will remain unaltered until the advance is fully liquidated. The interest should be calculated on the balances outstanding on the last day of the month which should invariably be entered in red ink below the credit for recovery made in each month.

7. When an individual against whom an advance is outstanding is transferred to the payment of another audit officer, the amount of interest will be calculated by the audit section concerned and the interest thus arrived at will be verified by the Accounts Section before being noted on the LPC of the individual. The amount of interest noted on the LPC will also be noted in the register against the entry concerned. The outstanding amount should in case of transfer of an individual to the payment of another audit officer, be debited to the audit officer concerned.

8. The register should be reviewed monthly by the superintendent and the cases in which it is found that credit for the monthly instalment has not appeared will be brought to the notice of the officer-in-charge of the section concerned.

9. Acknowledgement of all balances on the 31st of March will be obtained annually by the Accounts Section from all officers against whom advance are outstanding and noted in the remarks column of the register against each entry.
10. The register will be submitted to the officer-in-charge of the section and the group officer on the 25th of each month.

Serial No. 11

Fly leaf instructions for the maintenance of register of budget estimates.

Authority: Para 281 OM Part II Vol. I.

Object: To ensure receipt and disposal of budget estimates from units and formations on due dates.

The register will be maintained in the following proforma:

REGISTER FOR WATCHING RECEIPT AND DISPOSAL OF BUDGET ESTIMATES

Sl. No.	Name of Units/ H.Qrs.	Preliminary Report (Period.)		Preliminary Revised Estimates (Period)		Forecast Estimates (Period)		Revised Estimates (Period)		Budget Estimates		Remarks
		Date of receipt	Date of disposal	Date of receipt	Date of disposal	Date of receipt	Date of disposal	Date of receipt	Date of disposal	Date of receipt	Date of disposal	

2. An index will be opened on the first page of the register and separate pages will be allotted for each code head.
3. On receipt of estimates from units/formations concerned, the same will be entered in the register.
4. After a careful check of estimates in the usual manner, their disposal will be marked in the relevant column of the register.
5. The register will be submitted to the officer-in-charge of the section on the 10th of each month.

Serial No. 12

Fly leaf instructions for the maintenance of register of Central Adjusting Account.

Authority: Para 244 OM Part II Vol. I.

Object: To record the receipt and disposal of extracts from schedules of original credit and debits of Central Adjusting Account.

The register will be maintained on IAFA- 752.

2. On receipt of extracts from schedules of original credits and debits of central adjusting Account the date of their receipt and other particulars will be recorded in the respective columns of the register. The disposals of these extracts as well as settlement of any objections thereon will be watched through the medium of the register.

3. The register will be submitted to the officer-in-charge of the section and the group officer on 15th of each month.

Serial No. 13

Fly leaf instructions for the maintenance of register of deposits.

Authority: Para 158 OM Part II Vol. I.

Object: To record the receipt and disposal of deposits for which special registers have not been prescribed.

The register will be maintained on IAFA-525.

2. Separate pages will be maintained for: -
 - (i) Treasure chest deposits.
 - (ii) Field deposits.
 - (iii) Miscellaneous deposits.
 - (iv) Unclaimed deposits in the provident fund accounts.
3. In opening the register, the deposits of previous years which have not been paid or transferred to the credit to the credit of Government will be brought forward in detail, each item being initialed by the superintendent.
4. Each item will be numbered consecutively. The deposits and repayments made during a month will be posted directly into the register from schedules prepared from disbursement vouchers, punching medium, etc., received in the section. The totals of such deposits and repayments as posted in the registers will be verified with the amount shown in the monthly printed compilation. The superintendent will endorse a certificate to that effect at the bottom of each month's transactions under his dated initials.
5. At the end of the financial year, the total credits and debits for the year and balances at the end of the year will be agreed with the total credits and debits and balances as recorded in the military ledger.
6. The register will be submitted to the officer-in-charge of the section and the group officer on the 15th of each month.

Serial No. 14 (Added vide CS NO. 1 of 1960)

Fly leaf instructions for the maintenance of the register of Security Deposits in respect of Securities received from private banks or firms for regimental funds lodged with them by the Officer Commanding Units.

Authority: Para 267 OM Part II Vol. I

Object: To record the particulars of securities received from private banks or firms in respect of regimental funds lodged with them by the Officer Commanding Units.

The register will be maintained in IAFA 285.

2. It will be seen that securities received from private banks or firms in respect of regimental funds lodged with them by Os.C. Units (including TA Units) are in all cases endorsed to the Controllers and assessed at their market value at the time of deposit. The necessary particulars of securities will be entered in this register and securities kept in safe custody. The Controllers will review annually (or if the depositor so desires after an interval of six months from the date of deposit or from the date of last review) the adequacy of the value of the securities lodged having regard to the current value of such securities. When the review discloses that a considerable difference in value of securities has taken place, the depositor will be called upon to make the difference or a refund of the excess will be made to him as the case may require. . Necessary action for payment of interest to banks or firm and renewal of securities will be taken as and when due.

3. The securities which are to be refunded will be released by the Controller & forwarded by insured post to the parties concerned. This fact will be noted in the register of security deposits against the original entry and initialed by the officer-in-charge. Acknowledgement of the securities refunded will be watched. The number and date of the acknowledgement will be noted in the column provided for the purpose.

4. The register will be submitted to the Officer-in-Charge and monthly to the GOs quarterly.

Authority: CGDA's no. Regs. 126 dated 02.05.60.

Serial No. 15

Fly leaf instructions for the maintenance of register of expenditure against allotment for locally controlled heads, etc.

Authority: Para 295 OM Part II Vol. I.

Object: To scrutinize and keep watch over the progress of expenditure against allotment for locally controlled heads and centrally controlled heads where specific allotments exist.

The register will be maintained on IAFA -823

2. The register will be posted with reference to particulars recorded on disbursement vouchers, I.D. Schedules, transfer entries, etc. It will be seen at the time of posting the register whether funds are available for expenditure or otherwise and a certificate to this effect endorsed on the vouchers. Whenever the expenditure under any head is progressing at an unusually high rate or at rate likely to exhaust the allotment before the close of the year, warning should be issued to the officers concerned to regulate the expenditure or to apply for additional funds.

3. The correctness of the postings in the register will be checked with the corresponding figures appearing in the printed compilation.

4. The register will be submitted to the officer-in-charge of the section and the group officer on the 10th of each month.

Serial No. 16

Fly leaf instructions for the register of half-yearly balances of regimental fund.

Authority: Para 270 OM Part II Vol. I

Object: To record half yearly balances of regimental funds on 30th June and 31st December with banks or firms with a view to ascertain the correct value of securities to be lodged by them.

The register will be maintained in IAF (CDA) 238.

2. The pages in the register will be serially numbered and an index showing the pages allotted to each bank or firm will be drawn up at the first page of the register.
3. Whenever a sanction is accorded to a Unit or Formation to open a regimental account with a private bank or firm, the name of the unit or formation and the number and date of sanction should be entered in the appropriate columns of the page allotted for the bank or firm, with which funds are to deposit. The amount of security to be lodged by a bank or firm as shown in the register of security deposit (IAFA-285) will be noted at the top of the page allotted for the bank or firm concerned. On receipt of the half yearly statement of balances from officers commanding, the inward number, date and other particulars will be entered in the register in the respective column. In calculating each half-year, the amount of security required from each bank holding regimental funds, a further sum of 10% for fluctuations will be added to the sum total of all balances with the bank etc., as reported in the half yearly statements. Further securities will also be demanded between the date of half yearly reports when it is found necessary as a result of sanction accorded for opening new accounts. In cases where considerable withdrawals from a bank or firm occur between the date of half yearly reports which are likely to be made up again during the same year, a proportionate part of the security may be released on receipt application from the bank or firm provided this course is justified by withdrawals made.
4. The position with regard to the adequacy of securities held will be reviewed half-yearly with reference to the balance of funds and additional securities will be obtained where necessary.
5. The register will be submitted to the officer-in-charge of the section and the group officer on the 31st July and 31st January of each year.

Serial No. 17

Fly leaf instructions for the register of military treasure chest accounts.

Authority: Para 257 OM Part II Vol. I.

Object: To watch the receipt and disposal of periodical lists of receipts and payments as also the monthly accounts in respect of military treasure chests and objection statements issued on these accounts.

The register will be maintained in the following proforma:

Name of the military chest	Month and year	Period to which the cash book relates	Date of receipt	Date of dispatch of objection statement
1	2	3	4	5

Date of dispatch of reminders	Date of receipt of objection statement with replies	Date of dispatch of objection statement with replies	Date of final disposal	Initials of the Superintendent.
6	7	8	9	10

2. The register will be submitted to the officer-in-charge of the section and the group officer on the 15th of each month.

Serial No. 18

Fly leaf instructions for the maintenance of register of mortgage bonds

Authority: Para 169 OM Part II Vol. I.

Object: To watch the receipt and disposal of mortgage bonds in respect of advances for the purchase of construction of a house or for the purpose of motor cars and other conveyances.

The register will be maintained on IAFA-505 of which is sufficient number of forms to last for three years will be bound together.

2. The register will be divided into parts according to different classes of advances (viz., purchase or construction of house or purchase of motor cars or other conveyances).

3. Each part of the register should open with an alphabetical index of the names of individuals by whom the advances are drawn.

4. The particulars to be entered in each column of the form are sufficiently indicated by the printing headings thereof and care should be taken to complete them neatly and correctly.

5. Whenever a new register is opened, entries pertaining to unsettled advances will be transcribe into new register and each entry initialed by the superintendent as well as by the officer-in-charge of the section.

6. Each entry of the mortgage bond in the register will be serially numbered and linked with the corresponding entry in the "register of advances for the purchase of motor car and other advances". In the case of entries brought forward from the old ledger, the old register entry number will invariably be given below the new number in the new register.

7. Immediately on receipt in the Account Section of a Mortgage Bond from the audit section, the particulars will be recorded in the register. Each entry will be initialed by the officer-in-charge. The entry number of the register will be endorsed on the mortgage bond which will then be placed in the dare in order of serial numbers.

8. In case of motor cars and motor cycles, particulars of insurance should be obtained from the audit section concerned and recorded in the register below the relevant entry. It will also be seen that the conveyances are kept properly insured until the advances are fully liquidated. When renewal of policy falls due, necessary particulars will be obtained from the audit section concerned and noted in the register. For this purpose, a date index to show the date on which renewal of insurance policy falls due will be attached to the register. A page will be allotted to each month and the item number s of the register will be shown against the dates of

the month on which renewals are due in the following month will be prepared and sent to the audit section concerned on the 15th of each month.

9. As soon as the individual has fully repaid the advance together with the interest accruing thereon the mortgage bond will be returned to him through the audit section concerned and necessary entry made in the register under the dated initials of the officer-in-charge.

10. The mortgage bonds in the safe custody will be checked at least once a quarter and also at the time of handing over and taking over charge by the officer-in-charge of the section.

11. The register will be submitted to the officer-in-charge and group officer on the 25th of each month.

Serial No. 19

Fly leaf instructions for the maintenance of register of permanent advances.

Authority: Para 158 OM Part II Vol. I.

Object: To keep a record of permanent advances granted to units and formations.

The register will be maintained on IAFA-197.

2. The authority for the grant of permanent advance will be noted against the relevant entry in the register.
3. All transaction regarding payment, transfer, increase or decrease or adjustment of permanent advances will be entered in the register. The entries in the register should be numbered consecutively and indexed alphabetically in accordance with the name of the officer by whom the advance is held. Sufficient space should be left after each entry to enable transfers of personal liability being recorded in the event of transfer of charge.
4. The balances of all permanent advances remaining outstanding from the previous year will brought forward in detail from the previous year's register and each item verified by the superintendent. The serial number of the entry in the old register will also be inserted in red ink below the current year's serial number. The total of the balances for the previous year must agree with the balances shown as outstanding in the Review of Balances and will be initialed by the superintendent.
5. Entries of advances made during the year will be posted as necessary in the first five columns of the register the name of the month concerned being entered in red ink in the second column. The total amount of advances made in each month will be recorded in the fifth column after the last entry pertaining to that month and will be agreed by the superintendent of the Accounts Section with the total payments made during the month as shown in the month's printed compilation under the head "Permanent Advances", his initials being entered against the total in token of agreement.
6. When there are no payments un any month, the name of the month will be entered as prescribed above, the word 'nil' being then recorded below and initialed by the superintendent.
7. Particulars of refunds of permanent advances will be recorded in the columns for the month concerned under the head" amounts refunded" and opposite the entry in the second column pertaining to the officer concerned.
8. Each amount of the register (from the fourth column inclusive) will be totaled at the foot of the page, the totals being carried forward to the next page. After the accounts for March Supplementary have been closed and the necessary entries of as any refunds appearing in those accounts have been posted into the appropriate column, the column" Amounts refunded" will be totalled horizontally for each

officer, etc., concerned, the third last and the second last columns of the register being then completed as regards the "Total refunded" and "Balance on the 31st March." The closing balances will then be carried forward to the next year's register.

9. Whenever an officer holding a permanent advance is relieved of charge, the accounts for the advance to his successor and records the fact on the reverse of the IAFZ-2081 a copy of which is rendered to the CDA. On receipt of such an intimation the entry in the register will be connected by drawing a red ink line on the original entry and inserting immediately below it the revised entry indicating the name of the officer to whom personal liability of the advance has been transferred. Such correcting entries should be attested under the dated initials of the clerk and the superintendent, the number and date assigned by the unit to the relevant IAFZ-2081 together with the date of its receipt and the name of the section and the file in which it is filed being noted in column 1 of the register entry concerned.

10. Every officer holding a permanent advance is required to send to the audit officer concerned an acknowledgement on the First of April of each year showing the amount of permanent advance held by him and for which he is responsible. On receipt of such an acknowledgement the date of its receipt will be entered in column 1 of the entry. The register entry number of the outstanding advance will be endorsed on the acknowledgement. Acknowledgements will be recorded in a separate guard file for each year's acknowledgements in the same order in which the advances are entered in the register so as to facilitate reference. When a permanent advance is acknowledged by an officer other than the one against whom it is then held, a correcting entry will be made as in the case of receipt of intimation on IAFZ-2081.

11. In the case of units and formations moving out of India it will be seen that the outstanding permanent advance, if any, is credited to Govt. In the case of units and formations transferred to the payment of another audit officer the outstanding amount will be debited to the Controller to whose payment the unit is transferred.

12. Entries in the register are on no account to be defaced. Erasures and overwriting of figures are absolutely prohibited. Any correction necessary should be made by scoring through the incorrect entry, the correction being initialed by the clerk and the superintendent.

13. The register will be submitted to the officer-in-charge of the section and the group officer on 28th of each month.

Serial No. 20

Fly leaf instructions for the maintenance of register of provisional debits/credits to suspense accounts.

Authority: Para 158 OM Part II Vol. I.

Object: To watch the clearance of transactions compiled under suspense head.

The register will be maintained on IAFA-195 for original debits and adjusting credits on IAFA -525 for original credits and adjusting debits. A sufficient number of each form to last for a year will be bound together.

2. Payments/receipts which cannot, in the absence of further information or orders, be allocated to any head of account and where the head to which transactions are likely be adjusted are not known, are in the first instance provisionally compiled by the audit section to suspense account, when information is received subsequently, the correct head of account is debited/credited by clearing the suspense account.

3. In opening the register, the unadjusted items should be brought forwarded in detail from the previous year's register soon after the close of the compilation of March Supplementary and the total of such items must agree with the total shown as outstanding in the previous year's register.

4. The postings in the resister should be made with reference to the schedules received with the punching media which should be scrutinized top see that no item which from its nature could have been provisionally compiled to a service head has been debited/credited to the suspense head and when such an irregularity noticed the matter should be reported to the group officer concerned,. Monthly totals should be struck and agreed with the total credits and debits appearing in the compilation and initialed by the superintendent in token of verification of the correctness of the amount. Unadjusted items should be examined by the superintendent monthly and cases of undue delay in their clearance should be brought to the notice of the group officer.

5. The register will be submitted to the officer-in-charge of the section and the group officer on the 28th of each month.

Serial No. 21

Fly leaf Instructions for the maintenance of register of regimental and other loans specially sanctioned by Government.

Authority: Para 158 OM Part II Vol. I.

Object: To watch adjustment of the loans.

The register will be maintained on IAFA-200.

2. The register will be posted from compilation schedules (IAFA-725).
3. In opening the register at the commencement of a year, the outstanding balances will be brought forward in detail from the previous year's register and each item verified by the superintendent.
4. The items in the register will be numbered serially. The totals of the postings will be made at the end of the month and initialed by the superintendent after verification with the compiled actuals.
5. Acknowledgements of all balances outstanding on 31st March will be obtained annually from the officers against whom the loans are outstanding and noted in the remarks column of the register against the entries concerned.
6. The register will be submitted to the officer-in-charge of the section and the group officer on the 25th of each month.

Serial No. 22

Fly leaf instructions for the maintenance of register of Trust Interest Fund.

Authority: Para 158 OM Part II Vol. I.

Object: To record receipt of interest due on Govt. securities from the Reserve Bank and payment thereof to the parties who have pledged such securities with the Government.

The register will be maintained on IAFA-292.

2. The interest falling due on Government securities held in trust is remitted by the RBI after detecting income-tax and Bank Commission, if any, to Controllers with whom the securities were originally pledged for distribution to the pledger's, by means of Bank Draft. The amount of Bank Drafts is deposited into the treasury or the Bank on the authority of a Military Receivable Order. The treasury receipt is adjusted by credit to the head "Trust Interest Fund" by contra debit to Head I of the Civil Department concerned. The head "Trust Interest Fund" will be relieved when payment of the amount is actually made to the party concerned.

3. The register will be submitted to the officer-in-charge of the section in the 3rd week of each month.

Serial Number 28: (Added vide CS No.43 of 1976)

Fly leaf Instructions for the maintenance of register for accounting expenditure met from contingency Fund of India and Charged Expenditure.

Authority: CGDA's No. A/11909-II dated 28.12.1957 and A/11909-XVI dated 11.01.1962.

Object: To record expenditure met out of the contingency fund of India and Charged expenditure.

The register will be maintained in two parts in the proforma 'A' and 'B' given below. Part I of the Proforma 'A' will record all expenditure for which no provision exists in the normal budget and which has been specifically authorized by Government of India to be met as such. Proforma 'B' will include details of CHARGED expenditure met out of the Consolidated Fund of India i.e., Payments made in satisfaction of any judgment, decree or award of any Court or Arbitral Tribunal. When an expenditure initially met out of an advance drawn from Contingency Fund of India recouped to the Fund on passing of the necessary Appropriation Act the adjustment will be carried out by the Controllers concerned in whose accounts the transaction originated, immediately on receipt of resumption orders. After adjustment, the transaction will be transferred from Part I of the Proforma 'A' to Part II of Proforma 'A' and to proforma 'B' if necessary.

PROFORMA 'A' (Part I)

Brief details of the transaction	No & date of the Govt. letter authorizing the Advance from Contingency Fund of India.	Minor Head of Account in Part II Contingency Fund to Which the amount has been initially compiled.	Detailed classification head of account to which the expenditure finally compliable under the Consolidated Fund of India on the passing of Appropriate Act	Amount	Remarks
1	2	3	4	5	6

PROFORMA "A" (Part II)

Statement of Recoupment of Advance from the Contingency during the month of ____

Sl. No.	No & date of communication authorizing the transfer to the Consolidated Fund of India	Amount	Sl. No. of Item and the No. & date of Proforma "B" in which transaction appears (if expenditure is charged)
1	2	3	4

PROFORMA "B"

Statement showing the details of charged expenditure during the month of ____

Sl. No.	Allotment letter No.& date	Brief particulars	Head of Account	Amount booked		Remarks
				Pre-partition	Post-partition	
1	2	3	4	5	6	7

SUMMARY

- Total charged expenditure to end of the previous month Rs. _____
- Total charged expenditure for the current month Rs. _____
- Total charged expenditure to end of the current month Rs. _____

The register will be submitted to the officer-in-charge on 10th of every month and quarterly to GO I/C on 15th of each quarter.

CHAPTER III - DISBURSEMENT SECTION

	PAGES
Section 1 - List of reports and returns due from the section	117
Section 2 - Registers maintained in the section and their fly leaf instructions	118 - 123

**SECTION 1 - LIST OF REPORTS AND RETURNS DUE FROM THE
DISBURSEMENT SECTION**

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	WEEKLY				
1.	Outstanding list of letters other than secret and confidential letters	Para 16, O.M. Part II (Vol. I)	Manuscript	Administration Section	Every Monday
2.	Certificate of the officer-in-charge regarding examination of the cheque pads and counting of unused cheques	Para 3 of Annexure to Chapter IV, O.M. Part II (Vol. I)	Ditto	C.D.A.	Ditto
	MONTHLY				
1.	Progress report	Para 473, O.M. Part I	I.A.F. (C.D.A.)-331	Administration Section	2 nd of the month following
2.	Reconciliation statement between the total of daily payment sheets schedule III	Para 335, O.M. Part II (Vol I)	Manuscript	Hollerith Section	3 rd of the month following
	QUARTERLY				
1.	Statement showing letters which have been referred to the C.G.D.A. and are outstanding for more than six months	Late M.A.G.'s No. 3273/AN-G dated 31-3-37	Ditto	Administration Section	5 th April, 5 th July, 5 th October and 5 th January
	YEARLY				
1.	Indent for cheque pads and cheque books	Para 2 of Annexure to Chapter IV, O.M. Part II (Vol. I)	Ditto	Controller of Stamps, Nasik	1 st June
2.	List of disbursing officers under the audit control of a C.D.A.	Late M.A.G.'s NO. 181/A dt.25-3-49	Manuscript	Assistant Director of Inspection (I.T.) Madras/ Ministry of Defence, New Delhi	1 st April
3.	Statement of cash assignments allotted to disbursing officers.	Para 320, O.M. Part II (Vol. I)	Ditto	The treasury officer/Bank concerned	15 th March
4.	Demand for establishment	C.G.D.A.'s No. 0501/AN dated 3-1-58	Manuscript	Administration Section	On the dates fixed by the AN Section

**SECTION 2 - REGISTERS MAINTAINED IN THE DISBURSEMENT SECTION
AND THEIR FLY LEAF INSTRUCTIONS**

S. No.	Name of the Register
1*	Attendance Register
2	Cash assignment Register
3	Despatch register of Cheques
4*	Leave Register
5*	Note Book of Orders
6	Numbering register of cheque slips
7	Petty Cash Book
8	Register of Fan Fold cheque pads and cheque books
9*	Register of files
10#	Register of books of regulations, etc. distributed within the section.
11*	Register of spare copies of all top secret/secret circulars/documents
12*	Register of instructional orders
13*	Register of initials of accountants and clerks employed in the section

* For Fly leaf instructions see Section 2, Chapter II of this Manual

For Fly leaf instructions see Section 2, Chapter I of this Manual

Serial No. 2

Fly leaf instructions for the maintenance of Cash Assignment Register.

Authority: Para 320 OM Part II Vol. I.

Object: To watch drawings against cash assignment granted to disbursing Officer.

The register will be maintained on IAFA- 277.

2. Separate pages will be allotted for each treasury or the Bank on which assignment is placed. The assignments granted to disbursing officers and the drawings as intimated by them through the audit sections or unit accountants, MES formations concerned, as the case may be, will be entered in the register and balances worked out. The numbers and dates of all correspondence with treasuries in regard to the grant, transferred or reduction of assignments will also be noted in the register.

3. The register will be submitted to the officer-in-charge of the section on the 15th of each month.

Serial No. 3

Fly leaf instructions for the maintenance of dispatch register of cheques.

Authority: Para 344 OM Part II Vol. I.

Object: To maintain postage account of cheques dispatched.

The register will be maintained on IAFZ-2016.

2. The register will be maintained on the lines of the dispatch register of letters, etc.
3. The register will be submitted to the officer-in-charge of the section on the last working day of each month.

Serial No. 6

Fly leaf instructions for the maintenance of register of cheque slips

Authority: Para 349, OM Part II Vol. I.

Object: To provide against loss of cheque slips intended for the LAOs. etc.

The numbering register will be maintained in the following proforma:

Dated	Serial Number	Section	Voucher Number	Amount	Remarks
1	2	3	4	5	6

2. Duplicate copies of the cheque slips intended for local audit officers, other Controllers of Defence Accounts or unit accountants, MES formations concerned, will be numbered serially and entered in the numbering register before the same are forwarded to the parties concerned. Separate pages will be allotted for each local audit officer, other Controller of Defence Accounts, or Unit Accountant, MES formations concerned.

3. The register will be submitted to the officer-in-charge of the section on the 15th of each month.

Serial No. 7

Fly leaf instructions for the maintenance of petty cash book.

Authority: Para 334, OM Part II (Vol. I).

Object: To keep a record of payments of local bills of less than Rs.10/- and outstation bills of less than Re. 1/-.

The register will be maintained on IAFA-125.

2. The cheques received at the beginning of the month to meet payments of local bills of less than Rs.10/-and outstation bills of less than Re.1/- will be accounted for in the petty cash book. When payments are actually made, necessary entries will be made in the petty cash book and initialed by the officer-in-charge of the section.
3. The register will be submitted to the officer-in-charge of the section as and when a transaction occurs.

Serial No. 8

Fly leaf instruction for the maintenance of register of Fan Fold Cheque Pads and cheque books.

Authority: Para 4 of Annexure to Chapter IV of OM Part II Vol. I.

Object: To keep a record for the receipt and issue of fan fold cheque pads and cheque books.

The register will be maintained on IAFA-613.

2. The register will contain the number of cheque pads and cheque books received or issued (including to the Disbursement Section). The entries relating to the receipt will be made in red ink. The balance of books in hand will be struck immediately after each issue has been made.

3. The numbers and dates of communications issued to treasuries, military treasure chests and the branches of the State and Reserve Banks of India regarding new series of cheques to be brought into use and the date when the cheque pads are taken into account use will be noted in the register and attested by the officer-in-charge of the section.

4. When a cheque form is destroyed having been rendered unfit for use, a necessary note as to the destruction and the cause therefore will be made in the register and initialed by the officer-in-charge of the section.

CHAPTER V - PAY SECTION

	PAGES
Section 1 - List of reports and returns due from the section	125 - 127
Section 2 - Registers maintained in the section and their fly leaf instructions	128 - 149

**SECTION 1 - LIST OF REPORTS AND RETURNS DUE FROM THE PAY
SECTION**

S. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	WEEKLY				
1.	Outstanding list of letters other than Secret and Confidential letters	Para 16, O.M. Part II (Vol. I)	Manuscript	Record Section	Every Monday
	MONTHLY				
1.	P.L.I. statement	Late M.A.G.'s No. 83/AT/P dt. 10-1-47	I.A.F.A.-431	Accounts Section	Last week of the month following that to which it pertains
2.	Progress report on the clearance of outstanding cases of settlement of fund accounts	Late M.A.G.'s No. A/9524 dt. 11-2-48	Manuscript	Ditto	25 th of the month following
3.	General State of Accounts of units and formations	Para 667, O.M., Part II (Vol. I)	Ditto	Financial Advice Section	4 th of the following month
4.	Progress report	Para 473, O.M., Part I	I.A.F. (CDA)-331	Administration Section	2 nd of the month following
5.	Punching media certificate	Para 31(4), O.M., Hollerith Section	On the proforma given in Annexure 3 to Chapter I, O.M., 'H' Section, Meerut	Hollerith Section	5 th of the following month
6.	Statement of cancelled cheques	Para 117, O.M., Hollerith Section, Meerut	On the manuscript proforma as given in Annexure I to Chapter 2 of O.M., Hollerith Section, Meerut	Accounts Section	10 th of each month
7.	Certificate of review of sectional compilation	Para 303 of OM - II Vol-I	Manuscript	Ditto	Within a week of receipt of printed compilation
8.	Statement of treasury receipts adjusted during the month	Para 200, O.M., Part II (Vol I)	I.A.F. (CDA)-634	Ditto	5 th of the following month

S. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
9.	Numerical return of civilian gazetted officers appointed against vacancies tenable by military officers	Note under para 151, Defence Audit Code	Manuscript	C.D.A.(O), Poona	20 th of each month
10.	Statement showing broad details of items booked under Main Head IV-F and 4-C(q)	C.G.D.A.'s circular No. A/11887, dt. 30-3-53	Ditto	Accounts Section	25 th of the following month
11.	Monthly certificate of Financial Advice	Para 657, O.M., part II (Vol. I)	Ditto	Financial Advice Section	1 st of each month
12.	Statements showing details of amounts compiled under Main Head V-B/5-B Military Farm and Sub Head A(c) Farms of Major Head-86 Defence capital outlay	C.G.D.A. (Late M.A.G. No. A/9143-V dt. 10/11-9-52	Manuscript	Accounts Section	20 th of the month following that to which it relates
QUARTERLY					
1.	Statement of extra expenditure in respect of civil disturbances	Item 34 of the list of reports and returns issued with late M.A.G.'s No.1678/AN/G dt. 7-1-36	Ditto	Stores Audit Section	15 th of the month following each quarter
2.	Statement showing letters which have been referred to the C.G.D.A. and are outstanding for more than six months	Late M.A.G.'s No. 3273/AN-G dated 31-3-37	Ditto	Administration Section	5 th April, 5 th July, 5 th October, 5 th January
3.	Statement showing losses of cash written off by authorities lower than the Government of India	Para 686 O.M., Part II (Vol. I)	On the proforma given in annexure 'L' to the chapter on Financial Advice Section, O.M., Part II (Vol. I)	Financial Advice Section	25 th of the following month following each quarter
4.	Items of financial advice	Para 660 O.M., Part II (Vol. I)	Manuscript	Ditto	1 st April, 1 st July, 1 st October, 2 nd January
HALF-YEARLY					
1.	Claims for house rent allowance in respect of gazetted officers	Late M.A.G.'s No. 6246/AN/dt.30-1/1-2-51	Manuscript	C.G.D.A.	15 th February and 15 th August

S. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	YEARLY				
1.	Audit certificate on the accounts of the Army and M.E.S.	Para 672, O.M., Part II (Vol. I)	Ditto	Financial Advice Section	1 st September
2.	Audit certificate in respect of expenditure under Head "22-Interest on other obligations" and "S-Loans and advances"	Para 573, Defence Audit Code	Ditto	Ditto	Ditto
3.	Statement of ex-gratia payments in excess of Rs.20,000 in each case	Para 687, O.M., Part II (Vol. I)	Ditto	Ditto	1 st July
4.	Statement of infructuous expenditure in excess of Rs.20,000 in each case	Para 688, O.M., Part II (Vol. I)	Ditto	Ditto	Ditto
5.	Annual establishment returns of establishment, etc., of the previous year	Para 416, O.M., Part II (Vol. I)	I.A.F.A.-461 (Revised)	C.D.A.(P)	May
6.	Demand for establishment	C.G.D.A.'s No. 0501/AN dated 3-1-58	Manuscript	Administration Section	On the dates fixed by the Administration Section

**SECTION 2 - REGISTERS MAINTAINED IN THE PAY SECTION AND THEIR
FLY LEAF INSTRUCTIONS**

S. No.	Name of the Register
1*	Attendance Register
1-A	Audit progress Register
2	Demand Register
3*	Leave Register
4*	Note Book of Orders
5**	Register of books of regulations, etc. distributed within the section.
6	Register of ex-gratia payments
7	Register Infructuous expenditure
8#	Register of insurance policies
9	Register of leave account of individuals let to other departments/Govt.
10	Register leave, passage and pension contributions in respect of individuals lent to other departments/governments
11	Register of LPCs to be issued
12	Register of losses of cash, overpayments etc. written off by authorities lower than government of India.
13	Register of moiety salary, leave and pension contribution in respect of cantonment executive officers
14	Objection book on Exchange accounts
15	Register of Provision Payments
15-A**	Register of receipt and disposal of LPC books
16	Register of sanctions
17	Register of specimen signatures
17-A*	Register of spare copies of top secret/secret circulars and documents
18+	Register of non-recurring charges
19	Register of Financial Irregularities
20@	Register for watching Test Audit Objections
21\$	DV Numbering Register
21-A	Register of Class 2, Class 3 and class 8 vouchers
22*	Register of Files
23*	Register of Instructional Orders
24*	Register of initials of accountants and clerks employed in the section
25*	Register for recording payments of advances of final withdrawals from GP Fund (DS) for meeting expenses on account of higher education, house building and marriage purposes.
26	Register of Medical Re-imbusement Claims (Deleted vide?)

27	Register claiming record of claims of reimbursement of expenses incurred by Gazetted officers of the DAD for testing of eye-sight for glasses.
28	Register for watching the receipt and disposal of superannuation lists
29	Register to watch receipt and adjustment of MID schedules
30	Register of Civil I.D. schedules.
31	Bill Register
32	Register for recording Payment Authority.

* For Fly leaf instructions see Section 2, Chapter II of this Manual

** For Fly leaf instructions see Section 2, Chapter I of this Manual

For Fly leaf instructions see Chapter V of OM Part V

+ For Fly leaf instructions see Section 2, Chapter VI of this Manual

@ For Fly leaf instructions see Section 2, Chapter XI of this Manual

\$ For Fly leaf instructions see Section 2, Chapter VIII of this Manual

Serial No. 1-A (Substituted vide CS 41 of 1973)

Fly leaf Register for the maintenance of Audit Progress Register.

Authority: Para 2(e) of Annexure B-II Chapter V of OM Part II Vol. I

Object: To watch the progress of post audit of Pay bills of the Defence Accounts Department and pursuit of audit objections.

The register will be maintained in the following proforma IAFA-473 (revised):

Name of the Unit /Formation.....

Sl. No.	Period of audit/ date of issue of objection statement	Total No. of objection	Total No. of observation	No. of outstanding as on 1 st					
				Jan	Feb	Mar	Apr	May	Jun
				<u>Obj</u> Obs	<u>Obj</u> Obs	<u>Obj</u> Obs	<u>Obj</u> Obs	<u>Obj</u> Obs	<u>Obj</u> Obs
1	2	3	4	5	6	7	8	9	10

No. of outstanding as on 1 st						Date of Final Settlement	Adr/SA	SO(A)/ AAO	LAO/ AO/SAO	Remarks
Jan	Feb	Mar	Apr	May	Jun					
<u>Obj</u> Obs	<u>Obj</u> Obs	<u>Obj</u> Obs	<u>Obj</u> Obs	<u>Obj</u> Obs	<u>Obj</u> Obs					
11	12	13	14	15	16	17	18	19	20	21

Note: Column 21 may be made for the conversion of observations in the objection.

2. The printed headings of the form sufficiently indicate the nature of particulars for each col. Is intended.
3. Cols. 1,2,3,4 and the concerned col from 5 to 16 will be completed simultaneously with the issue of objection statements.
4. Figures in Col. 5 to 16 will be obtained every month from the auditor concerned duly authenticated by the Superintendent and entered in the relevant col.
5. Col. 17 to 20 will be filled in when the settlement memo is issued.
6. Not more than four objection statements will be recorded on each page (sufficient space to be left between each such entry to ensure its progress being recorded right up to its final settlement). The entries showing progress in the next year will start in the next line after column up to 31st December have been used up in the preceding line.
7. The first few pages will be used for keeping index of units/formations. The index will also show file number dealing with the objections entered on the relevant page.
8. The register will be submitted to officer-in-charge /LAO by the 10th of each month.

(Authority: CGDA New Delhi No.8040/ AT-S(PC) dated 14.12.1972.)

Serial No.2

(Para 3 inserted vide CS 33 of 1970 and existing paras 3 to 9 renumbered as 4 to 10)

Auth: CGDA No. 4388/AT-P dated 3.4.69

Fly leaf Instructions for the maintenance of demand register.

Authority: - Para 389 OM Part II Vol. I

Object: To watch the recovery of all sums due to Govt except where the recovery is watched through other registers i.e., objection register (IAFA-473) and guard file of payment issue.

The register will be maintained on IAFA - 590.

2. The register will be page numbered and a certain number of pages allotted to each unit, formation etc., Each demand will be serially numbered, separate series being used for each unit or formation etc. The register will open with an index and entries will be made therein accordance with the printed headings which sufficiently indicate the nature of particulars for each column is intended.

3. Separate demand registers will be maintained for long term and short-term advances. Whenever a new volume of either is to be opened, if the outstanding entries in the existing register are for too many, it can also be continued for the minimum period necessary, but as soon as the outstanding items in the old register dwindle to a small number, and can be easily transcribed in the New Register, the old register should be discontinued. It should be ensured, as far as possible, that the two registers are not operated concurrently for a period exceeding six months.

4. On the opening of a new register, the balance of demands outstanding in the previous register will be brought forward in detail under the initials of the superintendent. He will also initial all the entries in the old register which have been transferred to the new register and see that the necessary cross references have been made in the registers. A certificate to the effect that all the outstanding items have correctly carried over/brought forwarded will be endorsed in the old/new registers under the dated initials of the superintendent. Every subsequent entry in the register, whether of a demand or of recovery including removal of an entry will be made then and there by the auditor who will be responsible for entering particulars of recovery or other authority for adjustment e.g., the acknowledgement of another audit officer of a demand intimated to him. The superintendent will see that the above requirements are complied with and initial all entries as and when made in token of verification.

5. Ordinarily not more than 3 entries will be made on a page and a red ink line drawn after each entry. But when demands are to be recovered in instalments, say, 12, 24, 25, etc., sufficient space will be left after each entry for noting recoveries of instalments. When a recovery or a partial recovery has been effected necessary entries should be made by the auditor in the columns "Amount recovered" and "When and how recovered."

6. When credit in satisfaction of a demand appears in a bill before usual intimation has been received, the amount credited and all available details will be noted in the demand register subject to completion and correction, if necessary, on receipt of information.

7. The register should invariably be completed at the time of the payment of the bill and the pay bill in which recovery has been made will be submitted with the register by the auditor to the superintendent who will initial the entry in token of having personally verified the correctness of the entry. Whenever it is discovered, necessary retrenchment to the extent possible under the rules will be made and the bill passed for the reduced amount.

8. Each demand should be neatly ruled out vertically in red ink immediately it is finally settled and the superintendent will draw a red ink diagonal line across all pages on which all the demands have been adjusted, initialling at the bottom of the line.

9. Erasures and overwriting of the figures are absolutely prohibited. Alterations found necessary should be made neatly scoring through the original entry and corrections made under the dated initials of the superintendent.

10. The register will be submitted to the group officer through the section officer on the 20th of each month with lists of demands outstanding over two months, 6 months and one year indicating therein the action taken for their clearance. Demands recoverable by regular instalments will not be shown except in the event of the failure to effect recovery of an instalment. Demands outstanding over one month will be reviewed personally by the group officer (or JCDA/CDA) where no group officer is available, these outstanding after one year will be scrutinized by CDA/JCDA and any special action necessary to clear the same will be initiated at their levels.

Serial No. 6

Fly leaf instructions for the maintenance of register of Ex-gratia payments.

Authority: Para 687 OM Part II Vol. I.

Object: To record all cases of ex-gratia payments exceeding Rs. 20,000/- in each case for inclusion in the Appropriation Accounts.

The register will be maintained in the following proforma:

Serial Number	Brief Particulars of the transaction.	Amount Sanctioned	Number & date of the Govt. Order sanctioning the payment	Initials of the officer-in-charge
1	2	3	4	5

Month in which paid	Amount paid	Included in the Appropriation account for the year	Initials of the Officer-in-charge	Remarks
6	7	8	9	10

2. The register will be submitted to the group officer through the officer-in-charge on 10th of each month.

Serial No. 7.

Fly leaf instructions for the maintenance of register of infructuous expenditure.

Authority: Para 688 OM Part II Vol. I.

Object: To record all the items of infructuous expenditure (other than MES) exceeding Rs. 20,000/- in each case for inclusion in the Appropriation Accounts.

The register will be maintained in the following proforma:

Serial Number	Briefs Particulars of the Transaction	Amount Involved	Authority under which expenditure was sanctioned	No. and date of the order under which sanction has been accorded.
1	2	3	4	5

2. The register will be submitted to the group officer through the officer-in-charge on the 10th of each month.

Serial No. 9.

Fly leaf instructions for the maintenance of register of leave account of individuals lent out to other departments/Government, etc.

Authority: Para 767 OM Part II Vol. I.

Object: To exercise a check over the recovery of leave salary.

The register will be maintained in IAF (CDA) 353.

2. Leave accounts will be maintained for all Defence Services personnel including the DAD who take up temporary employment with other departments/governments. Separate folios will be opened for each borrowing department/government if an individual has served under more than one department/government, if an individual has served under more than one department /government. A suitable alphabetical index will also be maintained to facilitate easy reference.

3. On receipt of information from the civil authorities regarding balance of leave at credit of the government servant on the date of his reversion from civil department, the same will be entered the credit side of the leave account in column I. Whenever leave is subsequently availed of by the Government Servant either under the military regulations of CSR it should be converted in terms of leave on average pay under the Fundamental Rules and the resultant figures debited in column V. When leave salary is paid to the individual it should be debited to the accounts officer of the borrowing department/ government to the extent of period of leave salary paid the month's Exchange Account in which debit was passed should be recorded in column VI of the account.

4. The register will be submitted to the officer-in-charge of the section on the 15th of each month.

—————

Serial No. 11.

Fly leaf instructions for the maintenance of register of LPCs to be issued.

Authority: Para 749 OM Part II Vol I.

Object: To exercise watch over the prompt issue of the LPCs.

The register will be maintained on IAF (CDA) 70.

2. Entries in the register will be made immediately on receipt of intimation regarding transfer of an individual to another audit area or department, etc.
3. The number and date of LPC should be noted against the relevant entry in the register. On receipts of its acknowledgement from the party concerned the number and date of acknowledgement should be noted against the item concerned and the entry will then be ruled off under the dated initials of the superintendent.
4. The register will be reviewed weekly by the superintendent and submitted to the group officer through the officer-in-charge of the section on the 20th of each month.

—

Serial No. 12.

Fly leaf instructions for the maintenance of register of losses of cash, overpayments etc., written off by the authorities lower than the Govt. of India for inclusion in the Appropriation Accounts.

Authority: Para 686 OM Part II Vol. I.

Object: To keep a record of losses of cash, overpayments, etc., written off by authorities lower than the Govt of India for inclusion in the Appropriation Accounts.

The register will be maintained on IAF (CDA) 182.

2. Statistic in respect of losses of cash, overpayments etc., written off by the authorities lower than the Govt. of India will be maintained in this register. The register will be utilized for the preparation of annual statement of losses to be submitted to the CGDA for eventual incorporation in the Appropriation Accounts.
3. The register will be submitted to the group officer through the officer-in-charge of the section on the 10th of each month.

Serial No. 13.

Fly leaf instructions for the maintenance of register of moiety of salary and leave and pension contributions in respect of cantonment executive officers.

Authority: Para 360 OM Part II Vol. I.

Object: To exercise a check over the prompt receipt and adjustment of treasury receipts for moiety of salary and leave and pension contributions in respect of cantonment executive officers.

The register will be maintained in the following proforma: -

Sl. No.	Rank and name of the officer	Cantt. In which serving	Period of payment	Length of service	Salary paid	Half salary	Pension contribution on full salary
1	2	3	4	5	6	7	8

Leave contribution at 12% of moiety	Total amount recovered i.e., half salary	No. and date of MRO	No & date of TR	Month's Account in which TR adjusted	Initials of the superintendent	Remarks
9	10	11	12	13	14	15

2. The register will be submitted to the officer-in-charge of the section on the 20th of each month.

Serial No. 14.

Fly leaf instructions for the maintenance of register of objection book on Exchange Account.

Authority: Para 252 OM Part II Vol. I.

Object: To watch the final settlement of items appearing in the Civil Exchange Account which are accepted provisionally.

The register will be maintained in the following proforma:

Sl. No. of the item	Month of account	ID Schedule No. and Date	Nature of item	Accepted but awaiting clearance	
				Debits	Credits
				Rs. Np.	Rs. Np.
1	2	3	4	5	

Nature of observations	Action taken and the number and date of the reference addressed to Civil AG etc.	Subsequent reminders	Mode of adjustment	Remarks	Initials of the O I/C
6	7	8	9	10	11

2. Separate folios will be allotted to each civil department.
3. All items appearing in the civil exchange account which are accepted provisionally for want of details, vouchers, etc., will be recorded in this book.
4. When an item is finally settled, the way in which it is settled (i.e., whether the item is adjusted finally on receipt of the requisite vouchers/information or in case it is found to be erroneous, whether it has been written back by the AG, or debited /credited to him, etc.) should be clearly indicated in column 9. In case the write back by the AG, or items debited / credited to him, the month's account in which the items are written back or debited/credited to him should also be shown. The number and date of the communication from the AG., under which vouchers are received or information regarding write back, etc., is conveyed should be indicated in column 10. The initials of the officer-in-charge of the section should then be obtained in column 11 and the item vertically ruled off under the dated initials of the superintendent.
5. The register will be submitted to the group officer on the 10th of each month.

Serial No. 15.

Fly leaf instructions for the maintenance of register of provisional payments.

Authority: Para 794 OM Part II Vol. I.

Object: To keep an effective watch over the finalization of provisional payments.

The register will be maintained in the following proforma:

Item No.	Name of the individual	Period of provisional payment	Details of payments	Reasons for payments	Remarks	Initials of the superintendent
1	2	3	4	5	6	7

2. The nature of provisional payment that may be authorized by Controllers is given in para 52 et seq., Defence Audit Code.

3. The register will be submitted to the officer-in-charge of the section in the first week of each month.

Serial No. 16.

Fly leaf Instructions for the register of sanctions.

Authority: Para 445 OM Part II Vol. I.

Object: - (i) To ensure that expenditure on various measures covered by proper sanction. (ii) To record all sanctions of temporary nature whether accorded by GOI or by lower competent financial authority. (iii) To watch that expenditure does not exceed the period for which sanction exists.

The register will be maintained in the following proforma: -

No. and date of sanction	Particulars of sanction	File No. in which recorded	Date up to which sanction accorded.	Remarks
1	2	3	4	5

2. Separate folios will be allotted for each arm of service. Only sanctions of general applicability (i.e., the residue of sanctions left over after eliminating Army Instructions and sanctions of individual nature which will be arranged in chronological order and kept in separate files for each unit or formation) will be recorded in the register. A simple index of the sanctions recorded in the register will also be maintained to facilitate easy reference. The relevant column of the register will be completed when payment on account of the sanction is discontinued.

3. The register will be submitted to the officer-in-charge of the sanction on the 5th of each month.

Serial No. 17.

Fly leaf instructions for the maintenance of register of specimen signatures.

Authority: - Para 743 OM Part II Vol. I.

Object: To ensure that the signatures of officers on claims, etc., received in the section for payment, are genuine.

The register will be maintained in the following proforma (Revised as IAF (CDA) 782):

No.	Name & designation of the officer authorized to sign the bills or documents	Documents authorized to be signed by the officer	Specimen Signatures	No & date of the communication under which specimen signature was received	Attestation of column 5 by SO(A)/ AAO	Remarks as to transfer, etc.
1	2	3	4	5	6	7

2. Separate pages will be allotted to each unit/formation and an index will be prepared accordingly. The paper containing the specimen signature will be pasted in the register against the unit/formation.

3. The register will be submitted to the group officer through the officer-in-charge of the section on the 20th of each month.

Note: *The other audit sections will not maintain separate registers for the purpose.*

Serial No. 19. (Proforma revised vide CS No, 58 of 2/1994)

Fly leaf instructions for the maintenance of register of Financial Irregularities.

Authority: - Para 671 OM Part II Vol. I.

Object: To record call cases of financial irregularities coming to notice and to keep a watch on their final settlement.

The register will be maintained in the following proforma: -

Sl. No.	Name of unit and formation	Case file number	Brief particulars of irregularities	Amount involved	Further progress and date on which settled and final orders of the CFA.	Date of reporting	Further progress and date on which settlement and final order of the CFA
1	2	3	4	5	6	7	8

2. One or more pages will be set apart for each unit or formation. As soon as irregularity comes to notice suitable entries will be made in columns 1 to 3 of the register. Further progress of each case file to be opened for the purpose. Column 4 of the register will be completed as soon as the case is settled and the final orders are communicated to CDA.

3. Before or while completing column 4 of the register, it will be verified from the relevant corresponding file that full information on the following points is available in the file or action taken to obtain it.

- (i) The nature of the irregularity, how it occurred, when and how it was detected and why it could not be detected earlier.
- (ii) The degree of the responsibility of the executive and administrative authorities and the Defence Account Department, if any.
- (iii) The period over which the irregularity continued and the amount involved.
- (iv) The reason for delay, if any, in investigating the case after the detection of the irregularity.
- (v) The remedial measures adopted including disciplinary action against the individuals concerned to prevent reoccurrence of such irregularity.

4. On receipt of the final orders of the competent financial authority and settlement of the item, the item will be neatly scored out under the dated initials of the superintendent.

5. (added vide CS 58/94). The register will also be used to record the irregularities reported to the Controllers under Rule 37 FR Part I.

6. The register will be submitted to the section officer and the group officer on the 10th of each month.

Serial No. 21-A.

Fly leaf instructions for the maintenance of register of class 2, class 3 and class 8 vouchers.

Authority: Para 226 Def. A/C Code and Para 16(d) OM Hollerith Section.

Object: To number serially the vouchers relating to transfer entries, I.D. Schedules (Civil) and Military I.D. Schedules.

The register will be maintained in the following proforma:

Sl. No. of vrs.	Month	Particulars of transactions	Classification code	Receipts		Classification Code	Charges		Initials of Auditor	Initials of Supdtt.
				R (1)	MR (2)		C (3)	MC (4)		
				Rs. Np.	Rs. Np.		Rs. Np.	Rs. Np.		
1	2	3	4	5	6	7	8	9	10	11

Register of class 3 vouchers- ID Schedules Civil

Sl. No. of vrs.	Month	IDs number & date	Classification code	Receipts		Classification Code	Charges		Initials of Auditor	Initials of Supdtt.
				R (1)	MR (2)		C (3)	MC (4)		
				Rs. Np.	Rs. Np.		Rs. Np.	Rs. Np.		
1	2	3	4	5	6	7	8	9	10	11

Register of class 8 vouchers- ID Schedules (Military)

Sl. No. of vrs.	Month	IDs number & date	Originating CDA	Classification code	Receipts		Classification Code	Charges		Initials of Auditor	Initials of Supdtt.
					R (1)	MR (2)		C (3)	MC (4)		
					Rs. Np.	Rs. Np.		Rs. Np.	Rs. Np.		
1	2	3	4	5	6	7	8	9	10	11	12

2. Separate pages should be allotted to each class of vouchers. At the time of making adjustment is necessary P.M. will be made out and necessary entries made in the register under the dated initials of the auditor and superintendent concerned. The P.M. will be allotted serial number with reference to the register. The superintendent will see that the number run consecutively.

3. Necessary verification "that all PM have been entered in the register "should be carried out at the time of rendering monthly voucher certificate to Hollerith section vide para 31(4) OM Hollerith Section Meerut.

4. The register should be submitted to the officer in charger on the 6th of every month i.e., immediately after the monthly voucher certificate at (3) above is dispatched to Hollerith section concerned.

Serial No. 27. (Added vide CS 5/1961)

Fly leaf instructions for the maintenance of register containing record of claims on account of reimbursement of expenses incurred by Gazetted officers of the DAD for testing of eye-sight for glasses.

Authority: CGDA's No. 0658/AN dated 1.12.1958.

Object: To keep a record of all claims of DAD Officers on account of testing of eye-sight for glasses for verification at the time of rendering certificate that the officer has not availed of the facility for testing eye-sight with the last 3 years required vide Ministry of Health, OM No. 17 (VIII)/35/57-H.I dated 18th June 1957.

The register will be made maintained on the following proforma:

Name of the officer and designation _____

No. & date of letter authorizing payment	DV No. and date	Date of which eye sight was tested for glasses	Initials of the superintendent
1	2	3	4

2. One page will be allotted for each officer who gets his eye tested for glasses.
3. Extract from this register will be forwarded to the office to which the officer is transferred.
4. The register will be submitted to the officer-in-charge on 10th of every month.

Serial No. 28.

Authority: Para 103-A, OM Part II Vol. I (Edn. 2001)

Fly leaf instructions for the maintenance of register for receipt and disposal of superannuation lists (To be added)

Sl. No.	Name of officer	Date of Birth	Appointment held in officiating capacity, scale of pay etc.	Appt. held in subs. Capacity, scale of pay etc.	Date of superannuation	If on extension of service, the date of expiry of the present extension	The No & date of communication with which attention of the officer has been intimated to arts. 907 to 911 CSR	Whether officer has made formal application, if so, the date of receipt of such application
1	2	3	4	5	6	7	8	9

Serial No. 29. (Added vide CS No.37 of 1970)

Fly leaf instructions for the maintenance of the Register to watch receipt and Adjustment of MID Schedules.

Object: To watch the receipt and adjustment of Military ID Schedules.

Authority: CGDA, New Delhi No. A/III/12157/IMSP/Patna dated 8.7.70

The register will be maintained in the following proforma:

Sl. No.	MID Schedule No.& Month Originating CDA	Amount	NO& Date of communication with which received	Date of receipt	GP to which pertains
1	2	3	4	5	6

Initials of the receiving Supdt.	Class of Vrs No.& month in which adjusted	If transferred to another section, No.& date of forwarding memo	Class of Vrs No.& month intimated by the adjusting section	Remarks
7	8	9	10	11

2. If necessary separate pages may be opened for each CDA from whom schedules are received.

3. The item will be reviewed as cleared only when the Col. No. 8 or Col. No. 10 is completed for the particular item.

4. If on receipt of printed list of outstanding from accounts section is noticed that the list contain certain items including those entries made in manuscript by Accounts Section in respect of Section OO vide Para 225 OM Part II Vol. I which have not been received from the CDA concerned Cols. 2 & 3 of the register will be completed with reference to the outstanding list and immediate action taken to call for the wanting schedule from the CDA concerned Action taken may be indicated in the remarks column.

5. Items received from other sections will also be entered in the register though such items may not be appearing in the printed outstanding list. This is with a view to enable the sections to keep a watch over the adjustment of such items also. When such items are adjusted, intimation will be sent to the section from whom the schedules are received to enable them to link Col. 10 of the register.

6. Items involving Rs. one (1) lakh or over should be perused separately for clearance.

7. Items outstanding for over six months/one year will be brought to the notice of JCDA/CDA in the same manner as outstanding demands.

8. By 10th of each month, the register will be closed and summary prepared as under and submitted to the Officer-in-charge /GO duly completed for the previous month.

Opening Balance	Receipt	Disposal	Closing Balance			Remarks
			O/s over one year	O/s over six months	Other items	

Serial No. 30 (Added vide CS No.37 of 1970)

Fly leaf Instructions for the maintenance of Register of Civil ID Register.

Object: To watch the receipt and adjustment of CID Schedules.

Authority: CGDA New Delhi No. A/III/12157/IMSP/Patna dated 8.7.79.

The register will be maintained on form IAF(CDA) 241 wherein the under mentioned columns are provided:

Sl. No.	No.& date of ID Schedule	Date of receipt	Govt. or Deptt.	Amount	Initial of receiving Supdt.	Vr. No.& month of A/C in which adjusted	No & date in the case of schedules rejected and returned to Account section	Initial of Auditor in token of verification of adjustments shown in Col. (7)	Remarks
1	2	3	4	5	6	7	8	9	10

Notes: (1) Columns 1 to 3 will be completed as and when the bills are received.

(2) As and when bills are passed for payment entries will be made in columns 4 to 5 of the register.

(3) On receipt of the bill from 'D' section after issue of cheques the auditor concerned should check the paid bills received are those passed for payment by him and enter DV No. in the register.

(4) The register will be submitted to the O I/C Section by 10th of each month for general scrutiny.

Opening Balance	Receipt	Disposal	Closing Balance			Remarks
			O/s over one year	O/s over six months	Other items	

Serial No.32 (Added vide CS 50/90)

Fly leaf Instructions for the maintenance of Register of Payment Authority

Authority: Paras 393 to 398 OM Part II Vol. I

Object: To watch action on Payment Authorities at both (issuing and receiving) ends.

The register will be maintained in the Proforma given below:

2. The register will be posted from payment authorities received / issued.
3. In opening the register at the commencement of a financial year, the outstanding balances will be brought forward in detail from the previous year's register and item initialed by SO(A)/AAO.
4. The item in the register will be numbered serially.
5. The register will be submitted to the Officer-in-charge of section and the Group Officer on the 25th of each month.

Proforma 'A'
Payment Authority Register (Inward)

Sl. No.	Name, Designation &A/C No. of the Individual	CDA from whom recd.	No.& date of Payment authority	Amount	On what account	DV No.& month	Dated initials of AAO/ SO(A)	Remarks
1	2	3	4	5	6	7	8	9

Proforma 'B'
Payment Authority Register (Issued)

Sl. No.	Name, Designation &A/C No. of the Individual	CDA to whom issued	No.& date of Payment authority	Amount	On what account	No & date of the acknowledgment recd.	Dated initials of AAO/SO(A)	Remarks
1	2	3	4	5	6	7	8	9

CHAPTER VI - MISCELLANEOUS SECTION

	PAGES
Section 1 - List of reports and returns due from the section	151 - 153
Section 2 - Registers maintained in the section and their fly leaf instructions	154 - 157

**SECTION 1 - LIST OF REPORTS AND RETURNS DUE FROM THE
MISCELLANEOUSSECTION**

Serial No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	WEEKLY				
1.	Outstanding list of letters other than Secret and Confidential letters	Para 16, O.M. Part II (Vol. I)	Manuscript	Record Section	Every Monday
	MONTHLY				
1.	Progress report	Para 473, O.M., Part I	I.A.F. (CDA)-331	Administration Section	2 nd of the month following
2.	General state of accounts	Para 667, O.M., Part II (Vol. I)	Manuscript	Financial Advice Section	4 th of the following month
3.	Certificate of review of sectional compilation	Late M.A. G.'s No. A/9 101 dt.27/28-7-48	Manuscript	Accounts Section	Within a week of receipt of printed compilation
4.	Statement of cancelled cheques	Para 117, O.M., Hollerith Section, Meerut	On the manuscript proforma as given in Annexure I to Chapter 2 of O.M., Hollerith Section, Meerut	Accounts Section	10 th of each month
5.	Punching media certificate	Para 31(4), O.M., Hollerith Section	On the proforma given in Annexure 3 to Chapter I, O.M., 'H' Section	Hollerith Section	5 th of the following month
6.	Statement of expenditure under Head 4C(f) on account of repairs to typewriters and duplicators held in the 'pool' of Command Stationery Depots	Director of Military Regs. and Forms No. 817/1/364/PFS dt. 13-10-50	Manuscript	Director of Military Regulations and Forms, New Delhi	10 th of each month
7.	Statement of expenditure on local purchase of stationery	I.A.O. 220/48	Ditto	Director of Military Regulations and Forms	Ditto
8.	Statement of expenditure on local printing	Ditto	Ditto	Ditto	Ditto

Serial No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
9.	Services Post- war Reconstruction Fund	Ministry of Finance (Def) No. 256-B dt. 31-12-47	Ditto	Ministry of Finance (Defence)	10th of the month following
10.	Statement of treasury receipts adjusted during the month	Para 200, O.M., Part II (Vol I)	I.A.F. (CDA)-634	Accounts Section	5 th of the following month
11.	Statement showing broad details of items booked under Main Head IV-F and 4-C(q)	C.G.D.A.'s circular No. A/11887, dt. 30-3-53	Manuscript	Ditto	25 th of the following month
	QUARTERLY				
1.	Statement of extra expenditure in respect of civil disturbances	Item 34 of the list of reports and returns issued under late M.A.G.'s No.1678/AN/G dt. 7-1-36	Manuscript	Stores Audit Section	15 th April, 15 th July, 15 th October, 15 th January
2.	Statement showing letters which have been referred to the C.G.D.A. and are outstanding for more than six months	Late M.A.G.'s No. 3273/AN-G dated 31-3-37	Ditto	Administration Section	5 th April, 5 th July, 5 th October, 5 th January
3.	Items of financial advice	Para 660 O.M., Part II (Vol. I)	Ditto	Financial Advice Section	1 th April, 1 th July, 1 th October, 2 nd January
4.	Statement showing losses of cash written off by authorities lower than the Government of India	Para 686 O.M., Part II (Vol. I)	On the proforma given in annexure 'L' to the chapter on Financial Advice Section, O.M., Part II (Vol. I)	Ditto	25 th of the following month following each quarter
5.	Statements of payments made to contractors and other non-officials	Govt. of India, Central Board of Revenue No. 15(5)-I.T./44 dated 5-7-44	Manuscript	Central Board of Revenue, Directorate of Inspection, Madras	10 th April, 10 th July, 10 th October, 10 th January
	YEARLY				
1.	Audit certificate on the accounts of the Army and M.E.S.	Para 672, O.M., Part II (Vol. I)	Ditto	Financial Advice Section	1 st September

Serial No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
2.	Audit certificate in respect of expenditure under Head "22-Interest on other obligations" "83-Commuted value of pensions" "S-Loans and advances"	Para 573, Defence Audit Code	Ditto	Accounts Section	Ditto
3.	Statement of ex-gratia payments in excess of Rs.20,000 in each case	Para 687, O.M., Part II (Vol. I)	Ditto	Ditto	1 st July
4.	Statement of infructuous expenditure in excess of Rs.20,000 in each case	Para 688, O.M., Part II (Vol. I)	Ditto	Ditto	Ditto
5.	Demand for establishment	C.G.D.A.'s No. 0501/AN dated 3-1-58	Ditto	Administration Section	On the dates fixed by the Administration Section

**SECTION 2 - REGISTERS MAINTAINED IN THE MISCELLANEOUS SECTION
AND THEIR FLY LEAF INSTRUCTIONS**

S. No.	Name of the Register
1*	Attendance Register
2**	Audit progress Register
3**	Demand Register
4*	Leave Register
5*	Note Book of Orders
6**	Objection book on exchange account
7@	Register of books of regulations et. Distributed within the section
8**	Register of ex-gratia
9**	Register of Infructuous expenditure
10**	Register of losses of Cash, overpayments etc. written off by authorities lower than the Government of India
11	Register of miscellaneous non-recurring charges
12#	Register of payments made to contractors and other non-officials for income tax purposes
13**	Register of provisional payments
14	Register of Training Grant Accounts
15**	Register of Financial Irregularities
16	Register of Demand and Specimen Signature of Imprest Holders
17**	Register of Sanctions
18+	DV Numbering Register
18-A**	Register of class 2, class 3 and class 8 vouchers
19*	Register of Files
20*	Register of spare copies of top secret/secret circulars and documents
21*	Register of instructional orders
22*	Register of initials of accountants and clerks employed in the section
23**	Register to watch receipt and adjustment of MID schedules (Inserted vide CS 37)

* For Fly leaf instructions see Section 2, Chapter II of this Manual

** For Fly leaf instructions see Section 2, Chapter V of this Manual

@ For Fly leaf instructions see Section 2, Chapter I of this Manual

For Fly leaf instructions see Section 2, Chapter VII of this Manual

+ For Fly leaf instructions see Section 2, Chapter VIII of this Manual

Serial No.11

Fly leaf Instructions for the maintenance of register of miscellaneous non-recurring charges.

Authority: Para 438 OM Part II Vol. I.

Object: To ensure against double payments of miscellaneous non-recurring charges.

The register will be maintained on IAFA - 514.

2. Sufficient number of pages to last for a year will be bound together, pages set apart for each Unit., formation or office or class of expenditure as may be considered appropriate. An index showing the pages allotted to units, formation or office or classes of expenditure will be kept at the beginning of the register.
3. Orders sanctioning non-recurring expenditure including special sanctions of refunds, advances and traveling allowances will be entered in the register and the claims will be audited against those sanctions as and when they come up for payment. In the case of bills which are required to be pre-audited the entries in the register will be made at the time of payment and on return of bills the disbursement voucher numbers should be noted in the prescribed column of the register. As regards bills subject to post audit the entries will be made at the time of audit of the bills.
4. When a new register is opened, orders which are current will be carried over from the old to the new register.
5. The register will be submitted to the officer -in-charge of the section on the 25th of each month.

Serial No. 14

Fly leaf instructions for the maintenance of register of training grant accounts

Authority: Para 455 OM Part II Vol. I.

Object: To ensure that training grant accounts are regularly submitted by the units and formations to whom allotments have been made for the purpose and that the expenditure does not exceed the allotments.

The register will be maintained in the following proforma:

Training Grant.....

Name of the unit/formation.....Amount.....Authority.....

Name of allottee (Area)	No.& date of authority for allotment	Amount Allotted	Name of Unit/formation to which sub-allotment has been made	No. & date of authority for sub-allotment.	Amount of sub-allotment	No. & date of CBs on which amounts are drawn
1	2	3	4	5	6	7

Amount drawn	Date on which drawn	Date of receipt of account	Quarter to which pertains	Amount accounted for	Date of issue of objection statement	Date of return of objection statement
8	9	10	11	12	13	14

Date of issue of re-audit of obs.	Date of return of objection statement	Amount disallowed	When adjusted	Unexpended balance at the end of each year	No & date of the TR on which the amount was remitted to the treasury.	Remarks
15	16	17	18	19	20	21

2. Separate pages will be allotted to each unit/formation and an index will be made out at the beginning of the register.
3. The letters intimating the amounts allotted to units/formations will, after being noted in the register, be passed on to the Accounts Section.
4. Particulars of contingent bills on which the amounts are drawn against the allotment will be entered in the register simultaneously with the audit and payment of bills. In the case of assignments details of cheques drawn will be noted.
5. The submission of training grant accounts by units/formations will be watched through the register.
6. The register will be submitted to the officer-in-charge of the section on the 20th of each month.

Serial No. 16

Fly leaf instruction for the maintenance of register of demand and specimen signatures of Imprest Holders.

Authority: Para 743 OM Part II Vol. I.

Object: To ensure that the signature of the imprest holders on the cash requisitions, received in the section, are genuine.

The register will be maintained in the following proforma:

Item No.	Name and designation of the Imprest Holder	Unit	Specimen Signature	Remarks
1	2	3	4	5

2. Separate pages will be allotted to each unit/formation and an index will be prepared accordingly. The paper containing the specimen signatures will be pasted in the register against the unit/formation concerned.
3. The register will be submitted to the officer-in-charge on the 18th of each month and quarterly to the group officer.

CHAPTER VII - STORES CONTRACT SECTION

	PAGES
Section 1 - List of reports and returns due from the section	159 - 161
Section 2 - Registers maintained in the section and their fly leaf instructions	162 - 166

**SECTION 1 - LIST OF REPORTS AND RETURNS DUE FROM THE STORES
CONTRACT SECTION**

Serial No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	WEEKLY				
1.	Outstanding list of letters other than Secret and Confidential letters	Para 16, O.M. Part II (Vol. I)	Manuscript	Record Section	Every Monday
	MONTHLY				
1.	Progress report	Para 473, O.M., Part I	I.A.F. (CDA)-331	Administration Section	2 nd of the month following
2.	Certificate of review of sectional compilation	Para 303, O.M. Part II (Vol. I)	Manuscript	Accounts Section	Within a week of receipt of printed compilation
3.	Punching media certificate	Para 31(4), O.M., Hollerith Section	On the proforma given in annexure to Chapter I, O.M., 'H' Section	Hollerith Section	5 th of the following month
4.	Statement of treasury receipts adjusted during the month	Para 200, O.M., Part II (Vol I)	I.A.F. (CDA)-634	Accounts Section	5 th of the following month
5.	General state of accounts	Para 667, O.M., Part II (Vol. I)	Manuscript	Financial Advice Section	4 th of the following month
6.	Statement showing broad details of items booked under Main Head IV-F "Other Miscellaneous receipts" & Main Head 4-C(q) "Other Miscellaneous charges"	C.G.D.A.'s circular No. A/11887, dt. 19/03/66 and 17/18/05/66	Ditto	Accounts Section	10 th of the following month
7.	Statement of cancelled cheques	Para 117, O.M., Hollerith Section, Meerut	On the manuscript proforma as given in Annexure I to Chapter 2 of O.M., Hollerith Section, Meerut	Accounts Section	10 th of each month

Serial No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	QUARTERLY				
1.	Statement of extra expenditure (both cash and store) on account of civil disturbances	Item 34 of the list of reports and returns issued under late M.A.G.'s No.1678/AN/G dt. 7-1-36	Manuscript	Stores Audit Section	15 th April, 15 th July, 15 th October, 15 th January
2.	Statement of cases which have been referred to the C.G.D.A. which are outstanding for over six months	Late M.A.G.'s No. 3273/AN-G dated 31-3-37	Ditto	Administration Section	5 th April, 5 th July, 5 th October, 5 th January
3.	Report on items on financial advice	Para 660 O.M., Part II (Vol. I)	Ditto	Financial Advice Section	1 th April, 1 th July, 1 th October, 2 nd January
4.	Statement showing losses of cash written off by authorities lower than the Government of India	Para 686 O.M., Part II (Vol. I)	On the proforma given in annexure 'L' to the chapter on Financial Advice Section, O.M., Part II (Vol. I)	Ditto	25 th January 25 th April, 25 th July, 25 th October,
5.	Disbursement made to contractors and other non-officials	Govt. of India, Central Board of Revenue No. 15(5)-I.T./44 dated 6-7-44	Manuscript	Central Board of Revenue, Directorate of Inspection, Madras	10 th April, 10 th July, 10 th October, 10 th January
	YEARLY				
1.	Audit certificate on the accounts of the Army	Para 672, O.M., Part II (Vol. I)	Ditto	Financial Advice Section	1 st September
2.	Statement of ex-gratia payments in excess of Rs.20,000 in each case	Para 687, O.M., Part II (Vol. I)	Ditto	Ditto	1 st July
3.	Statement of infructuous expenditure in excess of Rs.20,000 in each case	Para 688, O.M., Part II (Vol. I)	Ditto	Ditto	1 st July

Serial No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	YEARLY				
4.	Report on the scrutiny of contracts	Para 504, O.M., Part II (Vol. I)	Ditto	D.D.A., D.S.	1 st June
5.	Cash requirement estimates of Defence Services extraordinary or abnormal transactions	Para 270, Defence Account Code	Ditto	Accounts Section	20 th October
6.	Certificate of agreed balances under head Deposits and Advances	Para 529, O.M., Part II (Vol. I)	Ditto	Ditto	November
7.	Demand for establishment	C.G.D.A.'s No. 0501/AN, dated 3-1-58	Manuscript	Administration Section	On the date fixed by the Administration Section

**SECTION 2 - REGISTERS MAINTAINED IN THE STORES CONTRACT
SECTION AND THEIR FLY LEAF INSTRUCTIONS**

S. No.	Name of the Register
1*	Attendance Register
2**	Demand Register
3*	Leave Register
4*	Note Book of Orders
5#	Register of Books of Regulations distributed within the section
6**	Register of Ex-gratia Payments
7**	Register of Infructuous Expenditure
8**	Register of Cash losses, overpayments, etc. written off by authorities lower than the Government of India
9	Register of payments made to local purchase contractors
10**	Register of Provisional payments
11	Register of Security Deposits
12	Register on working of Contracts
13**	Register of Sanctions (See page 153)
14	Register showing results of the scrutiny of contracts
15**	Register of Financial Irregularities
16*	Register of Instructional Orders
17\$	D.V. Numbering Register
17-A**	Register of class 2, class 3 and Class 8 vouchers
18*	Register of Files
19*	Register of spare copies of top secrets/secret circulars and documents
20*	Register of initials of accountants and clerks employed in the section

* For Fly Leaf Instructions see section-2 Chapter II of this manual

** For Fly Leaf Instructions see section-2 Chapter V of this manual

For Fly Leaf Instructions see section-2 Chapter I of this manual

\$ For Fly Leaf Instructions see section-2 Chapter VIII of this manual

Serial No.9

Fly leaf instructions for the maintenance of register of payments made to local purchase contractor. (Para 2 & 4 amended vide CS No. 34 of 1970)

Authority: - Para 513 OM Part II Vol I.

Object: To guard against double payment to contractors in respect of belated claims.

The register will be maintained in IAF (CDA) 153.

2. As and when bills are passed for payment entries will be made in column 1 to 7 of the register by the Auditor who will initial with date in Column 8 for passing the bill. While the Superintendent will initial (with date) in column 9 when supervising the bill, the section officer will initial with date in column 10 in token of his having approved payment endorsement on the bill. After payment, Column No. 11 will be completed by the Auditor.

3. Before a contractor's bill is passed for payment, all supply orders, local purchase vouchers, etc., supporting the bill even though they may be marked as "original" should be verified with the entries in the above register to ensure that a previous payment therefor has not been made.

4. The register will be submitted to the officer-in-charge of the section after each entry. It will also be submitted to the O I/C once in three months for general scrutiny.

Serial No. 11

Fly leaf instructions for the maintenance of Security Deposits Register.

Authority: - Para 528 OM Part II Vol. I.

Object: - For the purpose of maintaining a record of security deposits and their refund.

The register will be maintained in two parts. Part I will be maintained in IAFA-525 for sacristy deposits rendered in cash and Part II in IAFA- 285 for all other security deposits.

2. Separate folio will be allotted in the register for each contractor. All transactions concerning the security deposits will be noted in a register. At the close of each official year all cash security deposits remaining unclaimed for three years, exclusive of the year in which the deposits were made and all balances of not more than a rupee will be transferred to the credit of Govt. A Note of such transfer will be made in the register.

3. The register will contain the certificate referred to in para 529, OM Part II Vol. I under the signature of the officer-in-charge of the section.

4. Physical stock verification of securities will be conducted annually in the month of April as well as at the time of transfer of section officer, and the result of such verification endorsed on the register of securities (Sub/IAFA-285) under the signature of the section officer in the following manner: -

“Certified that all the securities as shown in the Register of Securities are physically inexistence.”

5. The register will be submitted to the officer-in-charge of section at the time of each entry.

(Para 4 inserted vide CS 13/1963, CGDA’s No. 9052/ AT-S dated 2.9.63)

Serial No. 12

Fly leaf instructions for the maintenance of the register on the working of contracts.

Authority: - Para 501 OM Part II Vol. I.

Object: - To enable the controllers to offer financial advice regarding comparative statement of tenders submitted to them.

The register will be maintained in the following proforma: -

Name of the contractor with address	Point of interest in the course of working of contracts	Period and nature of contract in which the point of interest was noticed	Reference	Remarks
1	2	3	4	5

2. Any special point of interest which comes to notice in the working of contracts, such as difficulties caused in the interpretation of the terms of the contracts, etc., will be recorded in the register. Short notes will also be kept in the register of all event which in the opinion of the controller might affect the suitability of a contractor to hold contract.

3. The register will be submitted to the officer-in-charge of the section on the 25th of each month.

Serial no. 14

Fly leaf instructions for the maintenance of the register showing the results of scrutiny of contracts.

Authority: - Para 504 OM Part II Vol. I.

Object: - For preparation of annual report required to be forwarded to Test Audit Authorities.

The register will be maintained in the following proforma: -

Station	Commodity	2 nd lowest reasons	Rate tendered	Rate suggested	Rate agreed	Amount saved as a result of pre-scrutiny remarks.
1	2	3	4	5	6	7

2. The results of the scrutiny of contracts will be recorded in sufficient detail in the register. The total number of contracts scrutinized, the number of contracts in which higher tenders have been accepted and remarks bearing on such contracts will be recorded in the register.

3. The register will be consulted while preparing the annual report meant for Test Audit Authorities, vide late MAG's No. 2173/At/G dated 7.12.32.

CHAPTER VIII - STORES AUDIT SECTION

	PAGES
Section 1 - List of reports and returns due from the section	168 - 171
Section 2 - Registers maintained in the section and their fly leaf instructions	172 - 185

**SECTION 1 - LIST OF REPORTS AND RETURNS DUE FROM THE STORES
AUDIT SECTION**

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	WEEKLY				
1.	Weekly outstanding list of letters other than Secret and Confidential letters	Para 16, O.M. Part II (Vol. I)	Manuscript	Record Section	Every Monday
	MONTHLY				
1.	Progress report	Para 473, O.M. Part I	I.A.F. (CDA)-331	Administration Section	2 nd of the month following
2.	General State of Accounts	Para 667, O.M. Part II (Vol. I)	Manuscript	Financial Advice Section	4 th of the following month
3.	Certificate of review of sectional compilation	Para 303, O.M. Part II (Vol. I)	Ditto	Accounts Section	Within a week of receipt of printed compilation
4.	Punching media certificate	Para 31(4), O.M. Hollerith Section	On the proforma given in Annexure 3 to Chapter I, O.M. 'H' Section	Hollerith Section	5 th of the following month
5.	Statement of treasury receipts adjusted during the month	Para 200, O.M., Part II (Vol I)	I.A.F. (CDA)-634	Accounts Section	Ditto
6.	Details of amounts compiled against various Minor Head 58-6C(c) Code No. 1/417/01 to /05	M.G.O's Branch letter No. 76370/MG/OS 4A dt: 11-10-55	Manuscript	Accounts Section	5 th of the following month
7.	Statement of cancelled cheques	Para 117, O.M. Hollerith Section, Meerut	On the manuscript proforma as given in Annexure I to Chapter 2 of O.M. Hollerith Section, Meerut	Ditto	10 th of each month
8.	Statement showing details of amounts compiled under Main Head V-B/5B Military Farm and Sub-Head A(C) Farms of Major Head-86 Defence capital outlay	C.G.D.A's (Late MAG) No. A/9143-V dt: 10/11-9-52	Manuscript	Ditto	20 th of the month following that to which it relates
	QUARTERLY				

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
1.	Statement of extra expenditure in respect of civil disturbances	Item 34 of the list of reports and returns issued with late M.A.G.'s No.1678/AN/G dt. 7-1-36	Ditto	C.G.D.A.	30 th of the month following each quarter
2.	Statement showing letters which have been referred to the C.G.D.A. and are outstanding for over six months	Late M.A.G.'s No. 3273/AN-G dated 31-3-19-37	Ditto	Administration Section	5 th April, 5 th July, 5 th October, 5 th January
3.	Items of financial advice	Para 660 O.M., Part II (Vol. I)	Manuscript	Financial Advice Section	1 th April, 1 th July, 1 th October, 2 nd January
4.	Statement showing book value of surplus, condemned or obsolete A.S.C. stores disposed of by sale or otherwise by the A.S.C. authorities	C.G.D.A.'s No. 9025/At-S dt: 6-12-45	Ditto	D.F.A. (Q)	1 st August 1 st November 1 st February and 1 st May
5.	Statement showing cash losses written off by authorities lower than the Government of India	Para 686 O.M., Part II (Vol. I)	On the proforma given in annexure 'L' to the chapter on Financial Advice Section, O.M., Part II (Vol. I)	Financial Advice Section	15 th of the following month following each quarter
6.	Statement showing details of losses in stores in Defence and Store Depots including quasi commercial concerns and manufacturing establishment and of Rs.500/- and over in the consuming units written off during the year	Para 690 O.M. Part II (Vol. I)	On the proforma 'L' and 'M' to Chapter XI, O.M. Part II (Vol. I)	C.G.D.A.	Ditto
7.	Sea and inland water charges in respect of quasi commercial concerns other than clothing and ordnance factories and bakeries	Note 9 to paragraph 161, Defence Account Code	Manuscript	Manufacturing establishment through the C.D.A. concerned	15 th July, 15 th October, 15 th January, 15 th April,

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	YEARLY				
1.	Annual audit certificate of the Army	Para 672, O.M., Part II (Vol. I)	Ditto	Financial Advice Section	1 st September
2.	Audit certificate in respect of expenditure under Head "22-Interest on other obligations" "S-Loans and advances"	Para 573, Defence Audit Code	Ditto	Accounts Section	5 th September
3.	Financial review on the working of manufacturing establishments	Para 619, O.M., Part II (Vol. I)	Ditto	D.F.A. concerned and C.G.D.A.	25 th October
4.	Payments issue rates for articles of A.S.C. Supply purchased locally	Para 570, O.M., Part II (Vol. I)	Ditto	Area H.Q.	As soon as the contract rates for the new financial year are available and quarterly in cases where there is change in running contract rates
5.	Recovery rates of bread for each station	Para 574, O.M., Part II (Vol. I)	Manuscript	Area H.Q.	15 th March for each station separately
6.	Free issue rates of bread	Ditto	Ditto	Ditto	On or about 15 th March
7.	Consolidate supplementary statement of extra expenditure incurred in connection with aid to civil power	Para 2(d), Pamphlet notes on expenditure incurred when troops are called for in aid of civil power (1946)	Ditto	C.G.D.A.	After the March (Supply) Accounts for a particular year have been closed
8.	Production accounts of Bakeries	Para 568, O.M., Part II (Vol. I)	Ditto	Ditto	15 th August
9.	Statement of ex-gratia payments in excess of Rs.20,000 in each case	Para 687, O.M., Part II (Vol. I)	Ditto	Financial Advice Section	1 st July
10.	Statement of infructuous expenditure in excess of Rs.20,000 in each case	Para 688, O.M., Part II (Vol. I)	Ditto	Ditto	Ditto

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
11.	Statements showing figures of reimbursement made in March and also the claims which have been preferred to them (Controllers) for the period up to 16 th March and are outstanding for reimbursement	C.G.D.A. No. A/11215 dt. 26 th Nov. 1953	Ditto	Ministry of Finance (Defence Budget Section)	25 th March
12.	Proforma account in respect of expenditure incurred on historical record section and other items of "Joint "expenditure	Late M.A.G.'s No. A/9910 dt 14-11-50	Manuscript	Accounts Section	1 st June
13.	Statements showing particulars of charges pertaining to Bakeries	Note 9 to Para 161, Defence Account Code	Ditto	Controller concerned	After the March (Supply) Accounts of the year have been closed
14.	Cash requirement estimates of Defence Services extraordinary or abnormal transactions	Para 270, Defence Account Code	Ditto	Accounts Section	20 th October
15.	Demand for establishment	C.G.D.A.'s No. 0501/AN dated 3-1-58	Manuscript	Administration Section	On the dates fixed by the 'AN'- Section

**SECTION 2 - REGISTERS MAINTAINED IN THE STORES AUDIT SECTION
AND THEIR FLY LEAF INSTRUCTIONS**

S. No.	Name of the Register
1*	Attendance Register
2*	Leave Register
3*	Register of Files
4	Disbursement voucher numbering register
4-A**	Register of class 2, class 3 and class 8 vouchers
5*	Register of Instructional orders
6*	Register of initials of accountants and clerks employed in the section
7**	Register of sanctions
8**	Objection book on exchange accounts
9**	Demand Register
10**	Audit Progress Register
11*	Note Book of Orders
12+	Register of books of regulations, etc. distributed within the section
13**	Register of Provisional Payments
14#	Register of Payments made to local purchase contractors
15	Inward Claim register
16	Register of Central Purchase stores where 90% advance payment is made
17	Register of acknowledgements for central purchase stores where 10% balance payment is made without consignee's receipt.
18	Register of acknowledgements for central purchase stores where 100% advance payment is made
19	Register for scheduling to the LAOs central purchase vouchers received from P&AO.
20	Audit Register of Cash accounts of Remounts Depots and Farms
21	Register regarding payment of excise duty on rum
22	Register of Sale Accounts (IAFA-707)
23**	Register of Financial Irregularities
24**	Register of losses of cash, overpayments, etc. written off by competent authorities other than the Government of India.
25	Register showing recovery of inspection charges when inspection is carried out by TDEs in respect of stores indented by indentors other than the Defence Services.
26	Guard File of Invoices of imported stores from the United Kingdom
27*	Register for watching the receipt of supporting invoices relating to the debits (Stores) appearing ILAC
28**	Register of spare copies of top secret/secret circulars/documents
29**	Register of Infructuous expenditure
30**	Register of Ex-gratia payments
31	Register showing the PV rates for NIV items obtained from AHQ ministry of Finance (Def.)
32**	Register of MID Schedules
33**	Register of Civil I.D. schedules.

* For Fly leaf instructions see Section 2, Chapter II of this Manual

** For Fly leaf instructions see Section 2, Chapter V of this Manual

+ For Fly leaf instructions see Section 2, Chapter I of this Manual

For Fly leaf instructions see Section 2, Chapter VII of this Manual

Serial No. 4

Fly leaf instructions for the maintenance of register of disbursement voucher numbering register. (Proforma as amended vide CS 59 of 2/94)

Authority: Para 324, OM, Part II (Vol. I)

Object: For the purpose of allotting consecutive disbursement voucher numbers and watching the daily payment sheet or punching medium relating to a voucher or the voucher itself; and watching the receipt back of the paid vouchers and DP sheets from the Disbursement section.

The register will be maintained in the following proforma:

Date	Serial No. of voucher	Group of the Section	Name of unit/formation	Amount	Initials of the clerk/Supdt.	Name & initials of the Task Holder to whom the Bill pertains on receipt	Remarks
1	2	3	4	5	6	7	8

2. All bills passed for payment by the Gazetted officers of the audit section will be allotted consecutive disbursement voucher numbers for each month and entered in the daily payment sheets by that section. The particulars entered in the daily payment sheets will be noted simultaneously in the disbursement voucher numbering register before the daily payment sheets are passed on to 'D' Section for issuing cheques and return. The number of vouchers that are to be scheduled to the local audit officer will, in addition, be entered in the remarks column of the disbursement voucher numbering register in the Stores Contract Section and the initials of the scheduling clerk to whom the vouchers are handed over for scheduling will also be obtained in the remarks column.

Note: While putting the initials in column 7, the task holder will verify that the paid vouchers received back from 'D' Section is the same as passed for payment, this verification will be done with reference to the entries in the work book.

3. Separate series of disbursement vouchers relating to MES formations will be maintained in each CWE on monthly basis and for this purpose separate register will be maintained in which separate pages will be allotted to each CWE. The transmission of daily payment sheets to the units accountants concerned after receipt back from 'D' section will also be marked in this register, in the case of MES formations to ensure that all the daily payment sheets are dispatched to unit accountants in time.

4. The receipt back of the DP Sheets and the paid vouchers from Disbursement Section will be watched through this register and a certificate endorsed therein under the signature of the officer-in-charge that the above documents have been received in audit section.

5. The register will be page numbered serially and it should be ensured during the periodical submission of the registers to the officers that no page is missing. Its loss should be brought to the notice of the group officer immediately after detection.

6. The register will be submitted to the officer-in-charge fortnightly and to the group officer once in 2 months.

Serial No. 15**Fly leaf instructions for the maintenance of inward claims register.****Authority:** - Para 605 OM Part I Vol. I.**Object:** For noting the receipt of PAOs (7) weekly accounts and watching that payment is made within 7 days.

The register will be maintained in manuscript in the following proforma:

S. No.	No. & date of the letter with which the claim is received	Period of Accounts	Receipts	Payments	Net amount due from the other party (4 - 5)
1	2	3	4	5	6

Net amount due to the other party (5 - 4)	No. & date of the letter/ requisition to the Bank Cheque Section for a Govt. Draft/ Cheque if the amount is due to the other party	Particulars of Govt. Draft/ Cheque received		No. & date of the credit slip with which the Govt. Draft/ Cheque is sent to the bank
		No. & date	Amount	
7	8	9	10	11

Initials of the Officer-in-charge	No. & date of the letter forwarding Govt. Draft/ Cheque to the other party	Particulars of Govt. Draft/ Cheque sent		Initials of the Section Officer
		No. & date	Amount	
12	13	14	15	16

No. & date of the sanction	Initials of the Supdt.	Date on which amount appears in the bank scroll	Initials of the Supdt.	Remarks regarding short clearance, if any, etc.
17	18	19	20	21

2. PAOs (7) weekly account on receipt from the Ministry of W.H. & S. Calcutta, Bombay & New Delhi, Food & Agriculture, New Delhi, Bombay & Calcutta will be noted in the register. It will be watched that the payment is made within 7 days of receipt of these accounts.

3. The register is submitted to the officer-in-charge as and when the payment is made.

Serial No. 16

Fly Leaf instructions for the maintenance of register of Central Purchase Stores where 90% advance payment is made. (Proforma amended vide CS 8/1962)

Authority: - Para 607(b) OM Part Vol. I.

Object: To link the advance 90% payments made with the connected balance 10% payments and to ensure scheduling thereof to the LAO concerned.

The register will be made P& AO wise in manuscript in the proforma given below:

Sl. No.	Week to which the account pertains	90% Advance Payments				
		DV No. & date of 90% advance payment	Bill No. & date	Amount of the bill	Name of Contractor or supplier	Name of consignee and place
1	2	3	4	5	6	7

90% Advance Payments					No & date under which the bill referred to in Col.4 is scheduled to LAO
Brief description of stores	RR No./Challan No. under which stores have been dispatched	No. & date of Inspection Note as quoted on the 90% bill	AT No. & date/SO No. & date		
8	9	10	11	12	

Connected Balance 10% payment		No & date of the memo under which IN received with the bill for 10% balance payment is scheduled to LAO	No. & date of LAO's acknowledgement
DV No. & date for 10% Payment	Amount of the Bill		
13	14	15	16

2. Details of the supplier's bill for 90% advance payments will be entered in the register before scheduling the bill to the consignee's LAO for linking. When the bill for the balance 10% payment is received it will be linked with the corresponding item of advance 90 % payment with the help of the register.

3. The register will be submitted to the officer-in-charge of the section on the last day of the month.

Serial No. 17

**Fly Leaf instructions for the maintenance of Acknowledgement register for Central Purchase Stores where 10% balance payment is made without consignee's receipt.
(Inserted vide CS 14/1964)**

Authority: - Para 607(b) OM Part Vol. I.

Object: To watch consignee's receipt i.e., 5th copy of Inspection Note.

The register will be made in manuscript in the proforma given below:

Sl. No.	PA & OS week ending a/c	Voucher No. & date	Bill No. & date	Name of supplier	Inspection Note & date	Quantity & description of stores
1	2	3	4	5	6	7

Amount	No. & date of this office memo issued	Name of consignee depot/ unit	Date of receipt of consignee's receipt	Memo number & date of forwarding vouchers to LAO
8	9	10	11	12

Shortage, discrepancies, if any pointed out by the consignee	How finalized i.e., credit afforded by the P & AO	Remarks
13	14	15

2. Full particulars of the bill will be entered in the register at the time of passing weekly accounts. The entries in the register will be attested by the superintendent.

3. On receipt of the consignee's receipt it will be linked with the relevant items of the register. The register will be closed weekly and reminders issued for items for which consignee's receipts have not been received for over a month. Item for which consignee's receipt have not been received within 3 months will be extracted for each LAO separately in the form given in Annexure 'E' to Chapter - VIII of Volume - I of this manual and forwarded to him in duplicate who will return one copy thereof after obtaining the acknowledgement of the depot concerned in columns 9, 10 and 11 of the form.

4. The register will be submitted to the Officer-in-Charge of the section on the 10th of each month.

Serial No. 18

Fly Leaf instructions for the maintenance of Acknowledgement register for Central Purchase Stores where 100% advance payment is made.

Authority: - Para 607(b) OM Part Vol. I.

Object: To watch consignee's receipt i.e., 5th copy of Inspection Note.

The register will be made in manuscript in the proforma given below:

Sl. No.	PA & OS week ending a/c	Voucher No. & date	Bill No. & date	Name of supplier	Inspection Note & date	Quantity & description of stores
1	2	3	4	5	6	7

Amount	No. & date of this office memo issued	Name of consignee depot/ unit	Date of receipt of consignee's receipt	Memo number & date of forwarding vouchers to LAO
8	9	10	11	12

Shortage, discrepancies, if any pointed out by the consignee	How finalized i.e., credit afforded by the P & AO	Remarks
13	14	15

2. Full particulars of the bill will be entered in the register at the time of passing weekly accounts. The entries in the register will be attested by the superintendent.

3. On receipt of the consignee's receipt it will be linked with the relevant items of the register. The register will be closed weekly and reminders issued for items for which consignee's receipts have not been received for over a month. Item for which consignee's receipt have not been received within 3 months will be extracted for each LAO separately in the form given in Annexure 'E' to Chapter - VIII of Volume - I of this manual and forwarded to him in duplicate who will return one copy thereof after obtaining the acknowledgement of the depot concerned in columns 9, 10 and 11 of the form.

4. The register will be submitted to the Officer-in-Charge of the section on the 10th of each month.

Serial No. 19

Fly leaf instructions for the maintenance of the register for scheduling of CP Vouchers to the Local Audit Officers.

Authority: Para 607 (b) (iii) OM Part II Vol. I.

Object: To keep a record of vouchers scheduled to the LAOs.

The register will be maintained in manuscript in the proforma given below:

Sl. No.	Accounts officer from whom debit received	Amount of debit	No. of vouchers	DV No. & date	No. of Vouchers scheduled	Consignee LAO to whom scheduled	No. & date of acknowledgment
1	2	3	4	5	6	7	8

2. Separate folios will be maintained for each unit/formation. Details of vouchers received from Pay and Accounts Officer will be entered in the register. The number & date of the communication under which the vouchers are scheduled to the LAO will be entered against the relevant entries in the register. As soon as the acknowledgement is received from the LAO a suitable entry will be made against the item and the item scored through.

3. The register will be submitted to the officer-in-charge on the 10th of each month.

Serial No 20

Fly leaf instructions for the maintenance of register of cash accounts of Remount Depots and Farms.

Authority: Para 538 OM Part II Vol. I.

Object: To watch the progress of audit of cash accounts of Remount Depots and Farms and clearance of outstanding objections.

The register will be maintained on IAFA-473.

2. The register will be completed as and when cash accounts are received for audit and objections raised thereon.
3. The register will be submitted to the officer-in-charge on the 1st of each month.

Serial No. 21

Fly leaf instructions for the maintenance of register showing payments made on account of excise duty on rum.

Authority: CGDA's No. 7034/ AT. S dated 2.3.56

Object: To exercise proper check over the payments on account of excise duty.

The register will be maintained in the proforma given below:

S. No.	No. & date of contingent bill.	Quantity of rum	No. & date of dispatching instructions	Rate of excise duty	Amount	No. & date of receipt voucher on which rum brought on charge	Remarks
1	2	3	4	5	6	7	8

2. Separate page(s) should be allotted to each supply depot and all payments recorded therein.
3. Any cases where the payments remain un-finalized by submission of a receipt voucher (through LAO) should be brought to the notice of the Distt/ Comd. HQ authorities.
4. The register should be submitted for inspection to the officer-in-charge/ group officer monthly.

Serial No. 22

Fly leaf instructions for the maintenance of register of sale accounts (IAFA-707).

Authority: Para 596 OM Part II Vol. I.

Object: To facilitate the verification of payment of the claims submitted by the auctioneers.

The register will be maintained on IAFA 707. Necessary entries in the various columns of the register will be made simultaneously with the progressing of sale accounts. Separate pages in the register will be allotted to the various auctioneers and these pages will be further sub-divided month wise. That is to say that all sale accounts in a calendar month will be recorded under the month. This will facilitate verification of the correctness of the rates of commission in accordance with the schedule rates on net sale proceeds in each calendar month by slabs.

2. On receipt of the commission bill it will be verified if the relevant sale account has been received and posted in the register and the sale proceeds duly credited and adjusted. If so, the claim will be audited and passed for payment and necessary entries made in the relevant columns of the sale account register. The register will be submitted to the section officer along with the claim for his initials.

If, however, the relevant sale account has not already been received or sale proceeds have not been credited/adjusted, necessary action to call for the wanting information will be taken immediately and the matter pursued vigorously to finalize it as early as possible.

Serial No. 25 (As amended vide CS 32/1968)

Fly leaf instructions for the maintenance of Guard File showing recovery of inspection charges when inspection is carried out by the T.D. Es in respect of stores indented by indenters other than the Defence Services.

Authority: G.O.I., MOD OM No. 57941/TD-15 dated 29.2.56.

Object: To watch the recovery of inspection charges when inspection is carried out by the TOEs in respect of stores indented by indenters other the Defence Services.

On receipt of the monthly statement (in duplicate) containing details of inspection carried out from the TDEs (Inspectorates) the original copy thereof will be recorded in the guard file maintained for the purpose. The particular month for which the statement has been placed in the guard file will be recorded in the index to the same.

2. The statement will be scrutinized to see the correctness of the inspection charges recoverable. Before recording the statement in the Guard file 2 more column under the following headings will be added to the statement

(a) Amount of Inspection Charges credited by P & AO.

(b) No & date of the voucher in which the credit is afforded by the PAO.

3. As and when the credits are afforded by the PAOs, Ministry of Works, Housing and Supply through the weekly accounts, they will be posted in the appropriate columns of the statement against the item concerned.

4. A list of items for which credit is outstanding for more than six months will be intimated to the P&AO, Ministry of Works, Housing and Supply for affording credit through his weekly account and for finalization.

5. The guard file will be submitted to the group officer through officer-in-charge on the 20th of each month.

Serial No. 26.

Fly leaf instructions for the maintenance of register of invoices received from United Kingdom.

Authority: Para 598 OM Part II Vol. I. And Para 397 Def. AT Code.

Object: To record the receipt and disposal of invoices and other connected details.

The register will be maintained on IAF(CDA) 612.

2. Separate pages for the different depots will be opened and items therein numbered serially.

3. On receipt of invoices from UK through CGDA (added vide CS 36 of 70) Columns 1 to 5 of the register will be posted. The invoices will bear the serial number shown in the register and recorded in the respective files of such depots. They will be compared with the relevant packing accounts received from the LAO of the consignee.

4. In order to watch prompt return of invoices duly verified/linked by the LAOs of the consignee the following additional columns will be provided in the invoice register i.e., IAF(CDA)612:

(12) No. and date of the memo under which the invoice has been received back in the main office and

(13) Action, if any, taken to call for the return of invoices. (Renumber the columns 12 to 15 as 14 to 17).

5. The register will be submitted to the officer-in-charge section during the 1st week of each month.

Proforma for register of Invoices received & disposed of for the year:

Sl. No.	No. & date of Invoice	Name of vessel if sent by sea or mode of dispatch /date of sailing, if sent by sea.	Corresponding account No. & date	Value of invoice in sterling	Value of deficiency, if any and corresponding amount of custom duty
1	2	3	4	5	6

No. & date under which returnable copy of packing account is received from the LAO/UA/F. Management by AO	No & date of the forwarding letter returning packing account to the Emb. Hqrs for onward transmission to E.C.	No.& date under which invoices are forwarded to the UA/LAO in case of returnable copy of packing account is not received within the stipulated period	No. & date of the ack. By the LAO/UA/CFA(Fys) memo under which invoices are received by the AO	Whether credit of stores has been verified. RV No.& date and amount to be quoted
7	8	9	10	11

No. and date of the memo under which the invoice has been received back in the main office	Action, if any, taken to call for the return of invoices	No & date under which discrepancies between invoices & packing accounts and also changes & deficiencies shown by the consignee on the packing account have been forwarded to the authorities concerned for action.	No. & date under which observations regarding non-production of packing accounts are waived by the CDA	No & date under which invoices called from the OC ISM and number & date under which received	Remarks
12	13	14	15	16	17

Serial No. 27. (Inserted vide CS 9/1962)

Fly leaf instructions for the maintenance of register for watching the receipt of supporting invoices relating to the debits (stores) appearing in ILAC.

Authority: Para 598 OM Part II Vol. I

Object: To watch the receipt of wanting invoices relating to debits (stores) appearing in ILAC.

The above register will be maintained in manuscript form in the proforma given below:

Sl. No.	No.& date of MAG 2 (Mily. I. D. Schedules w. e. f 1.4.62)	Amount of debit	Voucher No. as shown in the Photostat of payments	No. & date of the corresponding invoice (which is wanted)	Vr. No and month under which debit has been adjusted
1	2	3	4	5	6

No& date of the memo under which the wanting invoice (vide Col.5) has been called for	Reference to the reminders (if any) issued	No & date of memo under which the invoice was received from the authorities in UK	Detail of disposal of the invoice (vide para 397 et. Seq. Defence Audit Code)	Other Remarks (if any)
7	8	9	10	11

2. When invoice..... ILAC do not accompany the debit schedules the register of invoice (IAF ((CDA) 612) will be consulted. If the invoices in question have not been received, action will be taken to address the DG ISD to obtain the required invoices. The receipt of these invoices will be watched through the medium of this register. Entries in Cols. 2 to 6 of the register will be made from the information available in the debit schedules.

3. The register will be submitted to the officer in-charge section during the 1st week of each month.

Auth: CGDA's No. A/8047/59-60/Invoices dated 12th April 1962.

Serial No. 30 (Inserted as Serial No. 31 vide CS 35/70)

Fly leaf Instructions for the Register showing PV Rates for NIV items obtained from AHQ/Min of Defence (finance).

Object: Register showing the PV rates for NIV items obtained from the MOD (Fin).

The object of this register is to maintain a central record of the PV rates received from NIV items from the Min. of Fin (Def). To obviate a second reference being made to AFA for a PV rate already received, this register will be consulted to ensure that the rate is not already available in the CDA's records.

2. Separate registers will be maintained for Ordnance Clothing, MT and Medical Stores in the attached proforma. A proforma index section wise will also be prepared and kept.

3. As soon as the rate for NIV items is received from the AFA the same will be entered in the register in the proper page and initialed by the auditor and superintendent.

4. To obviate making another reference to the AFA in respect of an item for which a rate has already been received and recorded, the register will be consulted to ensure that necessary rate is not available in the records of this office.

5. This register will be submitted to the officer-in-charge by the 10th of every month and to the GO quarterly:

PROFORMA

Sl. No.	Sec	Cat/ Part No.	Nomenclature	Accounting Unit	PV/ Estimated PV rates	Auth .	File at which AFA's letter is recorded	Initials Adr/ Supdt.
1	2	3	4	5	6	7	8	9

CHAPTER IX - TRANSPORTATION SECTION

	PAGES
Section 1 - List of reports and returns due from the section	187 - 188
Section 2 - Registers maintained in the section and their fly leaf instructions	189 - 192

**SECTION 1 - LIST OF REPORTS AND RETURNS DUE FROM THE
TRANSPORTATION SECTION**

Serial No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	WEEKLY				
1.	Outstanding list of letters other than secret and confidential letters	Para 16, O.M., Part II (Vol. I)	Manuscript	Record Section	Every Monday
	MONTHLY				
1.	Progress report	Para 473, O.M. Part I	I.A.F.(C.D.A.)-331	Administration Section	2 nd of the following
2.	Statement of treasury receipts adjusted during the month	Para 200, O.M. Part II (Vol. I)	I.A.F.(C.D.A.)-634	Accounts Section	5 th of the following month
3.	Punching media certificate	Para 31 (4), O.M., Hollerith Section	On the proforma given in Annexure to Chapter I, O.M, (H) Section	Hollerith Section	Ditto
4.	Certificate of review of the compilation	Para 303, O.M. Part II (Vol. I)	Manuscript	Accounts Section	Within a week of receipt of monthly compilation
5.	Statement showing the progressive total of expenditure incurred on tours of officers of the main office and other transportation charges to the end of each month	Late M.A.G. No 6513/AN DT.17-10-50 & 9262/AN dt 28-7-55	Ditto	Administration section	1 st of the following month
6.	Report on the General state of Account	Para 518, Defence Audit code	Ditto	Financial Advice section	1 st of the following month
7.	Statement of cancelled cheques.	Para 117, O.M. Hollerith Section, Meerut	On the manuscript proforma as given in Annexure I to Chapter 2 of O.M., Hollerith Section Meerut	Accounts section	10 th of each month

	QUARTERLY				
1.	Statement showing travelling allowance paid to members of the D.A.D. on transfers ordered by C.G.D. A	Item 33 of the list of reports and returns of late M.A.G No.1678/AN/G dt: 7-136	Manuscript	C.G.D.A.	15 th of the month following each quarter
2.	Statement of extra expenditure of cash and store on account of civil disturbances, etc.	Item 34 of the list of reports and returns issued under C.G.D.A. No. 1678/AN/G DT 7-1-36	Ditto	Stores Audit Section	15 th April 15 th July 15 th Oct, 15 th January
3.	Statement showing letters referred to C.G.D.A which are outstanding for more than 6 months	Late M.A.G,sNo.3273/AN/Gdt 31-3-37	Ditto	Administration-section	5 th April 5 th July 5 th oct 5 th January
4.	Statement showing losses of cash, etc., written off by the authorities lower than the Government of India	Para 686, O.M. Part II (Vol. I)	On the proforma given in Annexure L to the chapter on financial Advice section O.M. Part II (Vol I)	Financial Advice section	25 th of the month following each quarter
	YEARLY				
1.	Annual Audit Certificate on the accounts of Army and M.E.S.	Para 672, O.M. Part II (Vol. I)	Manuscript	Financial Advice section	1 st September
2.	Statement of ex-gratia payments in excess of Rs.20,000 in each case.	Para 687, O.M. Part II (Vol. I)	Ditto	Ditto	1 st July
3.	Statements of infructuous expenditure in excess of Rs.20,000 in each case	Para 688, O.M. Part II (Vol. I)	Ditto	Ditto	1 st July
4.	Demand for establishment	C.G.D.A No. 0501/AN, dt 3-1-58	Ditto	Administration-section	On the date fixed by the Administration Section

**SECTION 2 - REGISTERS MAINTAINED IN THE TRANSPORTATION
SECTION AND THEIR FLY LEAF INSTRUCTIONS**

S. No.	Name of the Register
1*	Attendance Register
2*	Leave Register
3	Audit Register
4+	Demand Register
5	Objection Register
6+	Register of Sanctions
7+	Objection Book on Exchange Accounts
8+	Register of Losses of Cash, overpayments etc., written off by authorities lower than the Government of India.
9+	Register of Infructuous expenditure
10+	Register of ex-gratia payments to be exhibited in the Appropriation Accounts
11	Messing Charges Register
12*	Note Book of Orders
13+	Register of Financial Irregularities
14**	D.V Numbering Register
14-A+	Register of Class 2, class 3 and class 8 vouchers
15*	Register of files
16#	Register of Books of Regulations distributed with in the section
17*	Register of Spare copies of the top secret/secret circulars and documents
18*	Register of instructional orders
19*	Register of initials of accountants and clerks employed in the section
20+	Register of CID Schedules (Inserted vide CS 37/70)
21+	Register of MID Schedules (Inserted vide CS 37/70)

* For Fly leaf Instructions see Section 2 of Chapter II of this Manual

+ For Fly leaf Instructions see Section 2 of Chapter V of this Manual

** For Fly leaf Instructions see Section 2 of Chapter VIII of this Manual

For Fly leaf Instructions see Section 2 of Chapter I of this Manual

Serial No. 3

Fly leaf instructions for the maintenance of audit register.

Authority: Para 639 OM Part II Vol. I and para 235 of Defence Audit Code.

Object: For the purpose of recording all claims for traveling allowances by rail, road, river, sea or air.

The register will be maintained on IAFA-515.

2. An index and separate folio for each individual will be opened in the register.
3. The claims after audit will be entered in the register. All the columns which are self-explanatory will be completed with reference to the claim and submitted to the superintendent along with the claims. The superintendent after necessary check will initial against each entry in the register.
4. The register will be submitted to the officer-in-charge section on the 15th of each month.

Serial No. 5

Fly leaf instructions for the maintenance of objection register.

Authority: Para 643 OM Part II Vol. I.

Object: For the purpose of recording objections on warrants.

The register will be maintained on IAFA-473.

2. Warrants supported by schedule n duplicate when received from Store Contract Section will be subjected to usual audit check with reference to the instructions contained in para 314 Defence Audit Code. These warrants need not be entered in Audit registers IAFA-515 or IAFA-518 but objections on them should be watched through an objection register (IAFA-473).

3. The register will be submitted to the officer-in-charge on the 15th of each month.

Serial No. 11

Fly leaf instructions for the maintenance of messing charges register.

Authority: Para 641 OM Part II Vol. I

Object: To recover messing charges for voyage period where due from officers and others.

The register will be maintained on the following proforma:

S. No.	Name of vessel	Date of sailing	Port of destination	Rank and name of officer	Unit or formation to which the passenger belongs.
1	2	3	4	5	6

Amount due	Amount recovered	No & date of the statement of messing charges in which the amount is included	No & date of the treasury receipt	Initials of Auditor and Supdt.
7	8	9	10	11

2. Messing charges for voyage period where due from officers and others are correctly recovered with reference to the rules on the subject in the Travel Regulations and recorded in the register.

3. The procedure for checking bills received from shipping companies is laid down in Para 259 Defence Audit Code.

4. The register will be submitted to the officer-in-charge of the section on the 24th of every month.

CHAPTER IX - FINANCIAL ADVICE SECTION

	PAGES
Section 1 - List of reports and returns due from the section	194 - 195
Section 2 - Registers maintained in the section and their fly leaf instructions	196 - 199

**SECTION 1 - LIST OF REPORTS AND RETURNS DUE FROM THE FINANCIAL
ADVICE SECTION**

Serial No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
	WEEKLY				
1.	Weekly outstanding list of letters other than secret and confidential letters	Para16, O.M. Part II (Vol. I)	Manuscript	Record section	Every Monday
	MONTHLY				
1.	Monthly progress report	Para 667, O.M. Part I	I.A.F(CDA)-331	Administration-section	2 nd of the month following
2.	General state of Accounts of units and formations	Para 667, O.M. Part II (Vol. I)	Manuscript	Area/ Adm. Hqrs. and copy to C.G.D.A. and others	10 th of the month following that to which they relate
	QUARTERLY				
1.	Statement showing letters referred to C.G.D.A. Which are outstanding for more than six months	Item 68 (e) of the list of reports and returns issued under late M.A.G,s No. 3273/AN-G dated 31-3-37	Ditto	Administration Section	5 th April 5 th July 5 th October, 5 th January
2.	Financial Advice - rendition of	Para 660, O.M. Part II (Vol. I)	Ditto	C.G.D.A.	10 th April 10 th July 10 th October, 10 th January
3.	Statement of cash losses, etc., written off by authorities other than the Government of India	Para 686, O.M. Part II (Vol. I)	On the proforma given in Annexure 'L' to chapter XI, O.M., Part II (Vol. I)	Ditto	15 th August 15 th November 15 th Feb 31 st May
4.	Statement of ex-gratia payments in excess of Rs.20,000 in each case	Para 687, O.M., Part II (Vol. I)	Manuscript	CGDA	15 th August 15 th November 15 th Feb 31 st May
5.	Statement of infructuous expenditure in excess of Rs.20,000 in each case	Para 688, O.M., Part II (Vol. I)	Manuscript	CGDA	15 th August 15 th November 15 th Feb 31 st May
6.	Statement of losses of stores	Para 690, O.M. Part II (Vol. I)	On the proforma given in Annexure 'L' & 'M' to chapter XI, O.M. Part II (Vol. I)	C.G.D. A	15 th August 15 th November 15 th Feb 31 st May

	YEARLY				
1.	Annual audit certificate of the accounts of the Army and M.E.S.	Para 672, O.M. Part II (Vol. I)	Manuscript	Ditto	15 th September
2.	Demands for establishment	C.G.D.A., No. 0501/AN, dt.3-1-58	Ditto	Administration Section	On the date fixed by the Administration Section

**SECTION 2 - REGISTERS MAINTAINED IN THE FINANCIAL ADVICE
SECTION AND THEIR FLY LEAF INSTRUCTIONS**

S. No.	Name of the Register
1*	Attendance Register
2*	Leave Register
3*	Note book of orders
4	Register for watching test audit objections
5**	Register of Financial Irregularities
6*	Register of Files
7*	Register of spare copies of secret documents
8+	Register of Book & Regulations
9*	Register of instructional orders
10*	Register of initials of accountants and clerks employed in the section.
11	Audit progress register of outstanding objections/ observations on the accounts of units moving to operational areas or on disbandment.
12	Draft Para Register

* For Fly leaf Instructions see Section 2 of Chapter II of this Manual

+ For Fly leaf Instructions see Section 2 of Chapter I of this Manual

** For Fly leaf Instructions see Section 2 of Chapter V of this Manual

Serial No. 4

Fly leaf Instructions for the Maintenance of Register of Test Audit Objections

Authority: Para 662 OM Part II Volume I

Object: For the purpose of watching the prompt settlement and showing monthly progress of items of objection statements received from Test Audit Authorities

The test Audit Objection statement on receipt will be entered in a register maintained on IAFA-473 for the purpose. The objection items will be analyzed and divided into the following broad categories with a view to dispose them of speedily at appropriate levels.

- (i) Items which are merely queries on the facts.
- (ii) Items relating to production of certain documents.
- (iii) Expressions of opinion on basic principles.
- (iv) Expressions of opinion on the propriety of actions of administrative or accounts authorities.

Replies to items of the first two categories should normally be dealt within 7 days. Items under categories (iii) & (iv) should be examined by the Controller or Joint Controller and the settlement of such objections progressed under their direct supervision. Where failure on the part of administrative authorities has been alleged, such authorities must be addressed before objections under (iv) are replied.

2. Test Audit Objections should be scrutinized at the time of their categorization and orders obtained for inclusion or otherwise of important and serious irregularities in the monthly report on Major Financial and Accounting Irregularities.

3. Following time limits as per para 153 of the Manual of Audit Department of Defence Services, Volume I will be adhered to, in returning the local Test Audit Reports by the "Financial Advice" Section with first replies:

- (i) In respect of units located in stations which have resident Local Audit Officer;
 - (a) One month for all units except those at (b) below.
 - (b) Two months in respect of Central Ordnance Depots, Command Workshops, Electrical and Mechanical Engineers, Military Farms, Remount Depots and Military Engineer Services Formations.
- (ii) Three months in respect of all units located in stations which have no resident Local Audit Officers.

4. When objections cannot be settled within two months from the date of receipt, it should be ensured that the case is reported by the unit/formation to the higher administrative authorities.

5. The register will be submitted to the CDA on Monday following 2nd Saturday of each month showing the number of items settled and outstanding which figure should also tally with the CGDA's monthly progress report.

Serial No. 11

Fly leaf instructions for the maintenance of Audit progress Register of outstanding objections/observations on the accounts of units moving to operational areas or on disbandment.

Authority: CGDA's circular No. 7159/AT-S dated 21-6-58.

Object: For watching the progress of outstanding objections/observations and their speedy settlement on the accounts of units moving to operational areas or on disbandment.

The register will be maintained on the following proforma:

Name of Unit LAO's No.& date under which the special report is received	Brief particulars of the objections/ observations	Progress of settlement.
1	2	3

2. As soon as special reports in respect of units moving to operational areas or on disbandment are received from the LAOs, the outstanding objections shown therein will be recorded in the register stated above and their speedy settlement pursued through the medium of this register.

3. The register will be submitted to the officer-in-charge on the 7th of each month and quarterly to the group officer.

Serial No. 12

**Fly leaf instructions for the maintenance of Draft Para Register
(Inserted vide CS56 of 1992)**

Authority: CGDA letter No. 12085/APR/Audit Report/Vol. dated 04.03.1991

Object: For the purpose of watching the prompt settlement and showing monthly progress of Draft Paras received from Test Audit Authorities/CGDA.

The register will be maintained in the proforma given below:

Sl. No.	No. & date of the communication	From whom received	Brief Particulars	Party to whom referred
1	2	3	4	5

No & date of reference	Reply to CGDA/Test Audit	No. & date of Final settlement of final position	Remarks
6	7	8	9

2. All draft paras initiated by the local statutory Audit Authorities and also be the DGDAS will be entered in this register
3. The draft paras will be scrutinized and processed on the lines indicated in Para 664 and 665 of OM Part II Vol. I.
4. All draft paras received in the Controller's Office will be entered in this register and all columns in the register will be completed as and when action is progressed /finalized.
5. The items in the register will be reviewed every month to ensure that the draft paras are followed up adequately and effectively at appropriate level.
6. The draft paras appearing in the printed report of the Comptroller and Auditor General of India may be deleted from the draft para register for purpose of treating the draft paras outstanding. The points brought out in the draft paras will, however, be pursued separately till points are fully met or regularization action completed.
7. The register will be reviewed and submitted to AO/GO by 10th of each month and to the JCDA/CDA every quarter by 15th of July, October, January and April for the quarters ending June, September, December and March respectively together with a summary of the outstanding draft paras and the stage at these are pending.

CHAPTER XIII - ORGANISATION & METHODS CELL

	PAGES
Section 1 - List of reports and returns due from the cell	201
Section 2 - Registers maintained in the cell and their fly leaf instructions	202 - 203

**SECTION 1 - LIST OF REPORTS AND RETURNS DUE FROM THE
ORGANISATION & METHODS CELL**

-NIL-

**SECTION 2 - REGISTERS MAINTAINED IN THE ORGANISATION &
METHODS CELL AND THEIR FLY LEAF INSTRUCTIONS**

S. No.	Name of the Register
1*	Attendance Register
2*	Leave Register
3*	Note Book of Orders
4	Register for watching the progress of inspection reports
5*	Register of Files
6#	Register of Books of Regulations
7*	Register of initials of AAO/SO (A)/Senior Auditors/Adrs/Clerks employed in the section.

* For Fly leaf instructions see Section 2, Chapter II of this Manual

For Fly leaf instructions see Section 2, Chapter I of this Manual

Serial No. 4 (Inserted vide CS No. 55/90)

Fly leaf Instructions for the Maintenance of Register for watching the progress of inspection reports

Authority: Para 799(ii) & (iii) of OM Part II Vol.

Object: For the purpose of watching the progress of inspection reports

The Inspection Reports, after it is approved by JCDA/CDA, will be entered in a register before the same is sent to the concerned office/section. The replies to the Inspection report will be watched through this register.

2. Office/section wise pages will be opened in the register and entry of Inspection, separately for each year will be made leaving sufficient space between the year for recording progress.

3. The Inspection report should be sent to the concerned office/section within 3 weeks (15 working days) from the completion of the inspection duly approved by the JCDA/CDA. The section in Main Office and sub-office concerned will furnish replies within one month of receipt of Inspection Report.

4. The register will be maintained in the format and reviewed every month and submitted to the officer-in-charge by the 5th of the following month and 5th of the following quarter to G.O.

Sl. No.	No.& date under which programme of Inspection approved (with page no. & file) year	Inspected by CDA/Jt.CDA/DC DA or Inspection team	Date of Inspection from	No. & date under which Inspection Report Sent for conception (with page No. & file)
1	2	3	4	5

Reference of reply received (with page No. in file)	Total No. of observations	No. of observations after each reply	Date												Remarks				
			January	February	March	April	May	June	July	August	September	October	November	December					
6	7	8	9												10				

CHAPTER XIV - COMPLAINT CELL

	PAGES
Section 1 - List of reports and returns due from the cell	205
Section 2 - Registers maintained in the cell and their fly leaf instructions	206 - 208

**SECTION 1 - LIST OF REPORTS AND RETURNS DUE FROM THE
COMPLAINT CELL**

-NIL-

**SECTION 2 - REGISTERS MAINTAINED IN THE COMPLAINT CELL AND
THEIR FLY LEAF INSTRUCTIONS**

S. No.	Name of the Register
1*	Attendance Register
2*	Leave Register
3*	Note Book of Orders
4*	Register of Files
5#	Register of Books of Regulations
6*	Register of Instruction Orders
7*	Register of initials of AAO/SO (A)/Senior Auditors/Adrs/Clerks employed in the section.
8	Register of Complaints

* For Fly leaf instructions see Section 2, Chapter II of this Manual

For Fly leaf instructions see Section 2, Chapter I of this Manual

Serial No. 8 (Inserted vide CS No. 55/90)

Fly leaf Instructions for the maintenance of Complaint Register by PCDA/CDA

Authority: Parar818 OM Part II Vol. I (Edn. 2001)

Object: To watch progress of the outstanding complaint cases.

All complaints received in the office will be entered in the Complaint Register in the prescribed proforma.

2. Complaints received through CGDA's office will be entered in the Complaint Register meant for CGDA complaints
3. A distinct control No. will be allotted for each complaint
4. As far as CGDA complaints are concerned the control No. allotted by the CGDA will be entered in the relevant column of the register and no other control No. will be allotted.
5. Monitoring action will be entered in the relevant column under the date initials of the SO(A)/AAO.
6. This register will be reviewed weekly by the GO, and fortnightly by the JCDA.
7. This register will be submitted to the CDA on monthly basis not later than 7th of each month bringing out, among other things, the total No. of complaints received during the month, action taken thereon, number of outstanding complaints, major defects (if any) noticed and remedial steps suggested /taken, on a note.
8. This register may be utilized for preparing MPRs on complaints submitted to CGDA regarding registered complaints received through CGDA, by 7th of each month.
9. This register will be produced for inspection by CGDA's Inspection Team.
10. Complaint Register will be maintained in the following format:

A. Register for complaints received direct in PCDA/CDA office

Sl. No.	Control No. allotted	Unit/formation letter No.& date under which the complaint has been received	Name of the individual with rank/post office/unit	A/C No. /Regtl. No. GPF A/C No.	Sub. matter	No & date of the letter under which action has been taken by the CDA	Further ref. with No& date, and monitoring action	No & date of memo closing the complaint/ Intimation to the complainant	Initials of SO(A)/ AAO
1	2	3	4	5	6	7	8	9	10

B. Register for complaints received through CGDA's Office

1	2	3	4	5	6	7	8	9
Sl. No.	Control No. with ref. to forwarding memo from CGDA	Name of the individual with designation/ office/unit	A/C No. /Regtl. No. GPF A/C No	Sub. matter	No & date of the letter under which action has been taken by the CDA	monitoring action	No & date of CGDA's letter under which the complaint has been closed	Initials of SO(A)/ AAO
