

## PERSONAL ATTENTION OF COMMANDANT

No.MISC/7139/ Checklist  
O/o The CDA  
No.1 Staff Road  
Secunderabad  
Dated 24/04/2019

The Commandant

Sub: Check List for submission of claims regarding .

During the audit of bills received for the previous financial year , the following short falls have been noticed and some claims returned to the unit for compliance of the audit requirements pointed out in the Rejection Memo. But returned claims were submitted without furnishing full justification/ proper reply /enclosing audit requirements. Resubmission of claims without furnishing reasons to observations pointed out in the Rejection memo results in delay in clearance of claims and unnecessary correspondence . Hence , the check list is enclosed for submission of claims to the office for avoiding unnecessary correspondence and delay in clearance of claims. The short falls/audit requirements pointed out in check list may please be disseminated to the concerned officers/staff for strict compliance .

- 1) **Unit code may please be mentioned invariably in the Contingent Bill to ensure payment to the respective unit only as there are many units are functioning with similar name under the audit jurisdiction of CDA Secunderabad.**
- 2) Contingent bill/contractor bill duly countersigned. Alterations, if any made in the said Bills should be attested by the authority concerned.
- 3) Call for quotations duly indicating the last date by which quotations should be received with terms and conditions and without brand name/make name
- 4) Quotations in original (to be signed by all members) along with CST and envelopes, in which tenders were sent , should be furnished.
- 5) CST in original to be signed by all members of the board not found submitted and not approved by component authority.
- 6) Placement of supply order with all relevant conditions for supply (i.e., date of delivery , terms of payment , liquidated damages , return of damaged goods, warranty period clause in case of equipment/ machinery procurement etc.,) should be incorporated.
- 7) Supply order not found in serially numbered. Advance copy of supply order should be forwarded immediately for audit verification.
- 8) Amendment to supply order in case of extension of delivery with or without LD charges and if IFA concurrence obtained for amendment, the same should be intimated ( it is applicable in cases where supply order is placed with concurrence of IFA). In cases, where IFA concurrence is not required, copy of amendment may be enclosed, if any amendments are made to the supply order
- 9) Invoices (third party claims) issued on or after 1st July 2017 for taxable supply of goods / services, should be as per GST ACT 2017, i.e. such Invoices should contain GSTIN No, GST Rate, bifurcation of SGST, CGST,IGST etc. If the vendor is unregistered under GST, the GST has to be paid by the receiver of the goods/ services i.e. the Unit who received the goods / services under Reverse Charge Mechanism *A person who is required to pay tax under reverse charge has to compulsorily register under GST.* However, if such goods / services are exempted from levy of GST, a Certificate in this regard along with a copy of authority which stipulates that the goods / services are exempted from levy of GST should be enclosed. In this context, it is requested to refer to GST Act 2017 while purchasing the goods / receiving services from unregistered vendors / service providers.

- 10) Sanction not found accorded by CFA with requisite information. Sanction should indicate code head to which the expenditure is to be met, authority under which sanction is accorded i.e., schedule No and item no of the delegation of financial powers issued. If IFA concurrence is obtained, same may please be enclosed with sanction. Date of sanction should be prior to the date of issue of supply order. Advance copy of sanction may please forwarded immediately for audit verification.
  - 11) Specimen signatures of officiating CFA/countersigning authority in case regular commandant is on leave. Specimen signatures of all officials who are signing the document of the claims may please forwarded to this office immediately
  - 12) CRV in duplicate should be furnished for verification, whether items indicated in supply order have been supplied and taken on charge of the store ledger duly indicating ledger No page No. CRV should be indicated along with name of the LAO to which it should be scheduled.
  - 13) Procurements made for below Rs 25000/- without calling quotations should be submitted along with certificate in terms of rule 154 of GFR and for below Rs 250000/- in terms of 155 of GFR 2017 (DPM 2.4.9 and 2.4.10).
  - 14) Inspection note with verification certification of the goods supplied are in good condition should be furnished.
  - 15) Work order not found floated for repair work and PAN Xerox copy should be furnished (PAN NO details. ( Applicable for the first time Firm / Vendor and not applicable for the existing Firms/Vendors)
  - 16) Supply order repeatedly placed with same vendor which is in violation of procurement procedure.
  - 17) Placing order on general supply order instead of specialist for procurement specialized items is not in order.
  - 18) NEFT Mandate Form of the vendor supplying for the first time is required. Address mentioned in the Invoice and Neft Mandate should be tallied each other. Revenue stamp should be affixed for payment is exceeding Rs 5000/-. NEFT authentication by Unit and Bank is required.
  - 19) Copy of the performance bank guarantee bond should be enclosed with the claim for audit verification in case of warranty clause.
  - 20) Brand /make name indicate in RFP against DPM provision and Brand / make name not found indicated on tax invoice, supply order and inspection note, same will result in difficulty in assessing the price of the item in audit.
  - 21) NAC from the Depot supplied items made under LP not found submitted from the concerned Depot.
  - 22) Large quantity less price and less quantity more price is objectionable.
  - 23) Nomenclature of items procured is not furnished with correct names
  - 24) All payments made on account of procurement of items should be authorized to third party and request for payment to PF A/C should not be made as the same is against CVC guidelines.
- Further, it is observed that in majority of the procurements made similar items have been procured very often without assessing the total requirement and restored to piecemeal procurement by splitting the total requirement and same is attracting the clause of splitting the sanction in order to bring the financial power within lower CFA / to avoid sanction of higher CFA/IFA (i.e., chairs, tables, side tables, office contingencies, books and Air conditioners, Refrigerators, pedestal fans and wailing mounting fans). Piecemeal procurement has been made without assessing monthly maintenance figure of required items and same is denying the chance of procuring the items at lower price. Same is not acceptable in audit.**



25) It is observed that following items have also been procured from I&M grant when the maintenance of electrical & B/R works are carried out by MES authorities under original work /repair work. The following items procurement is not authorized and procurement will attract audit objections/rejections.

- a) Laying of electrical cables
- b) procurement of motors
- c) Procurement of Ceramic tiles (i.e., Anti skid material)
- d) (procurement of fans
- e) Laying of vinyl flooring

26) The Performance Bank Guarantee should be obtained in the form of Banker Cheque in favour of CDA Secunderabad instead of Bank Surety in favour of unit may please be obtained on bond paper, if applicable.

27) Warranty Certificate, wherever required, may be obtained.

28) Specific check list for different type of claims is also furnished below for noting and compliance of the requirement.

#### **1) Telephone Bills**

A) official phone –Certificate to the effect that all calls are made for official bonafide purpose only and either telephone bills in Original or CTC of the telephones are required. Do not submit duplicate bills as late fee details not mentioned in duplicate bills.

B) Residential phone: Certificate to the effect that officer to whom reimbursement of telephone charges sanctioned is not provided with any official telephone connection. Either telephone bills in Original or CTC of the telephones are required

#### **2) Out sourcing of Group C staff**

Proposal along with SOC, PE sanction, CST along with quotations in original and copy of payment proof should be forwarded in support of quotations for verification in audit. Same will be routed to head of the department for rendering financial sanction.

#### **3) Initial living Allowance Claim:**

a) Sanction of Ministry of external affairs, Ministry of Defence sanction & Arrival report in triplicate may please be furnished for admitting the claim in audit. In case of temporary duty, advance claim along with move part II order (authority letter) may please be enclosed.

b) Permission letter from M/o Civil Aviation for availing private airlines may please be obtained from the Authority concerned, if travelled by private airlines.

c) Do not submit the living allowances claims as a bunch. Please submit the living allowance claims along with requisite annexures separately for smooth transmission of the same to MEA.

#### **4) GRANTS**

a) Requisition for grant should be submitted along with utilization certificate for grant of advance without fail. Expenditure statement along with paid vouchers and advance payment receipts in cases, where Grant already drawn, should be enclosed along with CB.

b) As per MoD letter No. 10010/AI/FP-4/2421/2005-D(GS-1) Dt 19/10/2005, the statement of Accounts (Annexure I) along with statement of Expenditure (Annexure II) and connected documents in original ie paid vouchers in support of expenditure incurred and sanction of the competent authority is required to be submitted separately for each grant as per periodicity without fail.

#### **5) Liveries claims:**

a) Last issue date should be compulsory quoted for audit verification

b) Normal Roll for cloth purchases and stitching charges is required

#### **6) GCs stipend and allowances payment claims:**

a) Sanction of Government of India for allowance payment to trainees

b) Reporting date of GCs at training institute (i.e., starting date of training of GCs new batch)

c) Sanction of Government of India for allowance payment to trainees.

7) **Charged expenditure claims(MACT cases ):**

a) CFA sanction along with claims court orders copy and statement of compensation payment details.

8) **Mess Maintenance Allowance:**

a) Copy of the Authority is required since it is not clear whether MMA has been abolished or not by the 7 th Central Pay commission

a) BSO certificate for Electricity / water charges recovery.

b) Sanction for incurring the expenditure under I & M grant

9) **GEM Bills:**

a) Goods purchased through GeM i.e (Government E-market) should be given Top most priority and be submitted along with connected documents since the payment has to be paid to the vendor/firm within 10 days from the date of generation of CRAC in a time bound manner.

b) If PAN No./ Bank account details not mentioned in the GeM generated invoice etc in such cases NEFT Mandate may please be enclosed for ensuring payment to the respective firm.

c) Whenever items are not available in GeM in such cases screen shot of the non availability of the item with correct nomenclature should be enclosed for verification purpose.

Please acknowledge receipt.

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*22/11*  
*Siva*  
SIVA SANKAR BANDI, I.D.A.S  
Dy Controller

Note: In addition to the above mentioned checks, manuals like DFPDS, MPM, DPP, GFR and FR.I & FR.II etc may please be referred to while submitting the bills.