

रक्षा लेखा विभाग  
DEFENCE ACCOUNTS DEPARTMENT



कार्यालय नियम पुस्तक  
OFFICE MANUAL

रक्षा लेखा नियंत्रक  
CONTROLLER OF DEFENCE ACCOUNTS

(अन्य श्रेणी)  
(OTHER RANKS)

दक्षिण, मध्य, उत्तर  
SOUTH, CENTRAL, NORTH

भाग-X जिल्द-I  
PART-X VOL-I

रक्षा लेखा महानियंत्रक के प्राधिकार से जारी  
*Issued by*  
AUTHORITY OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS

1992 संस्करण  
1992 EDITION





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केन्द्रीय अनुवाद ब्यूरो  
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गृह मंत्रालय, नई दिल्ली  
Ministry of Home Affairs, New Delhi



## PREFACE

This Volume of the Office Manual Part X contains Instructions for the conduct and disposal of that part of the work, which is peculiar to the main Office of the Controller of Defence Accounts (Other Ranks) South, Central & North and their Subordinate Offices. The general procedure pertaining to the balance part which is common to all Controller's Office is given in Office Manual, Part II.

2. All Officers and members of the establishment should make themselves fully conversant with the contents of the Manual. Ignorance of its provisions will not be accepted as an excuse for any departure from these provisions or failure to comply with them.

3. This Manual is a departmental publication. The instructions contained therein are supplementary to the rules in the Civil and Defence Audit and Account Codes, Financial Regulations, Pay & Allowances Regulations, Civil Service Regulations etc. When dealing with work in the office and in correspondence with other offices in the Department, the relevant paras of this Manual should invariably be cited. No change, which involves a substantial departure from these instructions, should be effected without the previous approval of the Controller General of Defence Accounts.

4. The Controller of Defence Accounts (Other Ranks), South, Bangalore will be responsible for keeping the Manual corrected upto date. For this purpose, he will propose corrections whenever necessary and send the draft amendments to the Controller General of Defence Accounts in duplicate for approval, quoting the orders on which the corrections proposed are based.

5. Detailed Audit Drills are contained in Volume II of this Manual.

6. The modified procedure applicable consequent upon computerisation will be reflected in Volume III of this Manual.

7. This Manual supersedes the previous Edition of 1973.

*New Delhi*

*Dated 29-11-1990*

**(R. KRISHNAMURTHI)**

*Controller General of Defence Accounts*



(1i)

**Register of Corrections posted**

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## ABBREVIATIONS

A.O.	Accounts Officer.
A.F.P.P.F.	Armed Forces Personnel Provident Fund.
A.G.	Accountant General.
A.G.C.R.	Accountant General, Central Revenues.
A.W.L./A.W.O.L.	Absent Without Leave.
C.C.	Central Control.
C.C.I.	Central Card Index.
CDA(O)	Controller of Defence Accounts (Officers).
CDA (ORs)	Controller of Defence Accounts (Other Ranks).
C.G.D.A.	Controller General of Defence Accounts.
C.F.A.	Competent Financial Authority.
C.I.L.Q.	Compensation in lieu of quarters.
D.A.A.P. & T.	Director of Audit & Accounts Posts and Telegraphs.
D.A.G.P. & T.	Deputy Accountant General Posts and Telegraphs.
D.A.D.	Defence Accounts Department.
D.I.D.	Defence Inter Departmental.
DOs Part II	Daily Orders Part II.
D.R.O./R.O.	Deputy Recruiting Officer/Recruiting Officer.
D.S.E.	Defence Services Estimates.
E.O.L.	Extra Ordinary Leave.
E.R.E.	Extra Regimental Employment.
F.A.M.O./F.S.M.O.	Family Allotment Money Order/Final Settlement Money Order.
G.P.F.	General Provident Fund.
'H' Section	Hollerith Section.
I.D.A.S.	Indian Defence Accounts Service.
I.D. Schedule	Inter Departmental Schedule.
I.L.A.C.	Inward London Account Current.
I.O.F.W.P.F.	Indian Ordnance Factories Workmen's Provident Fund.
I.R.L.A.	Individual Running Ledger Account.
I.T.	Income Tax.
J.C.O.	Junior Commissioned Officer.
L.P.C.	Last Pay Certificate.
M.O.	Money Order.
N.C.C.	National Cadet Corps.
N.C. (E)	Non-Combatant (Enrolled).
N.C. (U)	Non-Combatant (Un-enrolled).



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NCO.	.	.	.	Non-Commissioned Officer.
NE	.	.	.	Non-Effective.
OC	.	.	.	Officer Commanding.
OR/ORs	.	.	.	Other Rank/Other Ranks.
PAO/PAO. (ORs)	.	.	.	Pay Accounts Office (Other Ranks).
PE/WE	.	.	.	Peace Establishment/War Establishment.
PLI	.	.	.	Postal Life Insurance.
PM	.	.	.	Punching Medium.
RI	.	.	.	Rigorous Imprisonment.
TR	.	.	.	Treasury Receipt.
UK	.	.	.	United Kingdom.
WO.	.	.	.	Warrant Officer.



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## CHAPTER I

### GENERAL

#### Objectives :

1. The objectives of CDA (ORs) Organisation are :-

(a) To ensure that the pay and provident fund accounts of JCOs, ORs and NCEs (including pay accounts of non-gazetted civilians serving in operational areas) are maintained promptly and correctly by the PAOs.

(b) Personal dues of employees under their payment are paid correctly and promptly.

Functions and Organisation of the Controllers of Defence Accounts (ORs) South, Central and North.

1 (A). The organisation of the CDA (ORs) is responsible for :-

(a) The maintenance of the pay accounts of all JCOs including those holding honorary ranks as commissioned officers, ORs and NCs(E) (including reservists, territorial army and National Cadet Corps).

(b) The maintenance of pay accounts of non-gazetted civilian personnel (either permanent or temporary) centrally controlled by record offices, who proceed to field or operational areas except in the case of personnel based on A.P.S. records, Kamptee.

(c) Audit and payment of travelling allowance claims (including conveyance and road allowance claims of the personnel whose pay accounts are maintained by this organisation.

(d) Audit of Imprest accounts rendered by field imprest holders.

2. The above functions are carried out by the Main Offices of the CDA (ORs) South, Central and North and the pay accounts offices under their respective jurisdiction. A list showing the location of record offices and pay accounts offices falling within the jurisdiction of the respective Cs.D.A. (ORs) is given below. Detailed procedure of

work carried out in those offices is given in the succeeding chapters of this Manual.

#### PAO (ORs) AND RECORD OFFICES IN THE JURISDICTION OF THE CDA (ORs), SOUTH, BANGALORE

Sl. No.	Arm of service	Location of the record office	Location of the PAO(ORs)
1	2	3	4
1	Army Physical Training Corps	Poona	Poona
2	Intelligence Corps	Poona	Poona
3	Bombay Engg Group	Kirkee (Poona)	Kirkee
4	Maratha Light Infantry	Belgaum	Belgaum
5	Armoured Corps	Ahmednagar	Ahmednagar
6	ASC (MT)	Bangalore	Bangalore
7	Army Ordnance Corps	Secunderabad	Secunderabad
8	Electrical & Mechanical Engineers	Secunderabad	Secunderabad
9	Madras Engineering Group	Bangalore	Bangalore
10	Army Service Corps (Supply)	Bangalore	Bangalore
11	Madras Regiment	Wellington	Wellington
12	Defence Security Corps	Cannanore	Cannanore
13	Pioneer Corps Training Centre	Bangalore	Bangalore
14	Corps of Military Police	Bangalore	Bangalore
15	M.I.R.	Ahmednagar	Ahmednagar

#### PAO (ORs) AND RECORD OFFICES IN THE JURISDICTION OF THE CDA (ORs) CENTRAL, NAGPUR

Sl. No.	Arm of service	Location of the Record office	Location of the PAO (ORs)
1	2	3	4
1	Signals	Jabalpur	Jabalpur
2	Mahar Regiment	Saugor	Saugor
3	Army Educational Corps.	Pachmarhi	Pachmarhi
4	The Jammu & Kashmir Rifles.	Jabalpur	Jabalpur
5	The Granadiers	Jabalpur	Jabalpur
6	Artillery	Nasik Road Camp	Nasik Road
7	Brigade of the Guards.	Kamptee	Kamptee

NOTE.—Pay Accounts of Army Postal Service Personnel are maintained by the Director of Audit, Posts and Telegraphs NAGPUR.



PAO (ORs) AND RECORD OFFICES IN  
THE JURISDICTION OF THE CDA  
(ORs) NORTH MEERUT

Sl. No	Arm of Service	Location of the Record Office	Location of The PAO (ORs)
1	2	3	4
1	Kumaon Regiment	Ranikhet	Ranikhet
2	Grahwal Rifles	Lansdowne	Lansdowne
3	11 Gorkha Rifles	Lucknow	Lucknow
4	14 Gorkha Rifles	Subathu	Sabathu
5	39 Gorkha Rifles	Varanasi	Varanasi
6	58 Gorkha Rifles	Shillong	Shillong
7	Army Service Corps (A. T.)	Gaya Cantt	Gaya Cantt
8	Bengal Engineering Group.	Roorkee	Roorkee
9	Punjab Regiment	Ramgarh	Ramgarh
10	Sukh Light Infantry	Fategarh	Fategarh

1	2	3	4
11	Dogra Regiment	Faizabad	Faizabad
12	Sikh Regiment	Ramgarh	Ramgarh
13	Remount Veterinary Corps.	Meerut Cantt.	Meerut Cantt.
14	Rajputana Rifles	Delhi Cantt.	Delhi Cantt.
15	Parachute Regiment	Agra Cantt.	Agra Cantt.
16	Ladakh Scouts	Leh	Leh
17	Jammu and Kashmir Light Infantry.	Srinagar	Srinagar
18	Jat Regiment	Bareilly	Bareilly
19	Army Medical Corps	Lucknow	Lucknow
20	Rajput Regiment.	Fategarh	Fategarh
21	Bihar Regiment	Dinapore Cantt.	Dinapore Cantt.
22	Assam Regiment	Shillong	Shillong

NOTE.—Pay Accounts of Military Forms personnel are maintained by the PAO Remount Veterinary Corps, Meerut.

3. BLANK.

4. BLANK.



## CHAPTER II MAIN OFFICE

### General

5. This chapter deals with the procedure to be followed in the various sections of the main offices of the CDA (ORs) South, Central and North viz. :—

1. Records
2. Administration
3. Accounts
4. Disbursement
5. Pay
6. Audit (including review)

### Records Section

6. The General procedure of work dealt with by this section is laid down in office Manual Part II (Vol-I).

The periods upto which the different kinds of records peculiar to this organisation will ordinarily be retained are shown in appendix-A to this manual.

A systematic review at regular intervals of three years for the continuance and revision of the prescribed periods of retention of the above records will be undertaken by the CsDA(ORs) South, Central and North. For this purpose, Part-A and items 1 to 30 of Part-B of Appendix-A are allotted to the CDA (ORs) North while items 31 to 54 of Part-B and items 1 to 5 of Part-C of the said Appendix are allotted to the CDA (ORs) South.

### Administration Section

7. Except as provided for below the general procedure laid down in office manual Part-II (Vol.I) will be followed in this section :—

- (a) The preparation of pay bills, the maintenance of service books and certain other miscellaneous items of work connected with the establishment, eg; grant of leave and increment will be done in the pay section vide paras 37 and 38.

- (b) The contingent expenditure (including those pertaining to the sub-offices) will be controlled by this section but the contingent bills will be paid under the orders of the Officer-in-charge Pay Section, to whom they should be submitted after check by the Superintendent, Administration Section, with necessary payment encasement on Punching Media.

## ACCOUNTS SECTION

### General

8. The general procedure in this section is laid down in office Manual Part-II (Vol.I). The modifications, etc, in the procedure necessary to meet the conditions of work prevailing in this organisation are indicated below.

### Punching Media

9. This section will receive duplicate copies of punching media along with supporting vouchers, schedules etc. (including quarterly abstract of receipts and charges in the case of PAOs from the audit sections concerned (viz PAOs and pay section of Main Office for (a) preparation of ID schedule in respect of items relating to remittance Heads and Defence Exchange accounts transactions and (b) posting various debt and deposit head registers.) The duplicate copy of the monthly voucher certificate will also be received by this section from the PAOs and Pay Section of the Main Office. This section is also entrusted with despatching original punching media prepared in accounts section to the EDP centre and enclose a monthly voucher certificate in the register maintained for this purpose. This section is responsible for co-ordination and for ensuring the correctness of the procedure followed by PAOs in the preparation and submission of punching Media, vouchers etc. Further at the time of closing of the accounts for the year this section will liaise and co-ordinate with all PAOs and despatch the punching media to the EDP centre if necessary, through a courier.



### Inward Defence I.D. Schedule

10. Debits/Credits received from other controllers are centrally noted in the register. If credit/debit pertains to only one PAO the original DID schedule itself is despatched to the concerned PAO requesting him to adjust the same and to forward the particulars of adjustment to complete the register maintained in the Main Office. If the credit/debit pertains to more than one PAO will be adjusted centrally by this section. Particulars of such adjustments will be intimated to the PAOs for further action. In respect of debits received from the CDA (Navy) and CDA (Air Force) monthly through Defence schedule on account of advances paid to Army personnel on acquittance rolls by the Naval and Air Force authorities the amounts after being centrally adjusted in this section will be reconciled with:

- (i) the advance intimation received from those CsDA showing the amounts of acquittance rolls forwarded to the various PAOs and
- (ii) the monthly statement of such acquittance rolls received from the PAOs vide para 207.

On receipt of the adjustment particulars the register maintained will be completed. A monthly reconciliation statement will be prepared showing the position of outstanding DIDs in the section.

### P.L.I Schedule

11. Postal Life Insurance recoveries are effected in advance on quarterly basis. Two copies of PLI schedule are sent to PAO by Director of accounts (PLI) Calcutta. After effecting recoveries, one copy of the PLI schedule is despatched to DA (PLI) Calcutta along with forwarding memo indicating the total amount recovered and the period for which the recovery pertains.

12. This section will watch for the PAOs letter returning the PLI schedules (Military) on due date as contemplated in sub para 3 to paras 148 of this manual. When the printed compilation is received, it will be checked with the amount mentioned in the forwarding memo of PLI schedules to ensure that there are no variations.

13. (i) After checking the printed compilation with the forwarding memo, a statement of details of credits/debits to be passed on to DA (PLI) Calcutta is prepared for the month concerned.

(ii) Simultaneously schedules (in form IAFA 725) showing the amounts credited/debited to the remittance Head with P. & T. are prepared.

(iii) The consolidated statement, advises made to RBI and the connected schedules will be attached to outward settlement account and sent to Director of Accounts (PLI) Calcutta.

### Payments to personnel posted to embassies/high Commission abroad

14. When a soldier is posted to the staff of the Military attachee to the Embassies or High Commissions abroad (except High Commission for India in U.K.) pay slips will be received in this section in triplicate from the PAOs concerned. The pay slips will be scrutinised to see that the rates of Pay and allowances (including foreign allowance) shown therein are correct and that where family allotment is in issue, the rate shown is inclusive of money order commission. The pay slips will then be countersigned by the officer-in-charge accounts section. The Office seal will be affixed to pay slips at the time of counter signature. After countersignature one copy of the pay slip will be forwarded to the First Secretary to the Embassy/High commission and the other copy to the Mily. attachee/Military adviser abroad. The third copy will be recorded in this section for further reference. In the case of Military personnel posted to the United Kingdom. LPCs will be received from PAOs vide para-227. They will be countersigned in the manner stated above and passed on to the High Commissioner for India in the United Kingdom.

15. On return of the soldier to India, LPC (in duplicate) from the First secretary to the Embassy/High Commission will be received in this section. The original will be transmitted to the PAO and the duplicate retained on record for future reference.

16. The monthly debits for payments made by the Embassies/High Commissions (Other than UK) to the Military personnel on the authority of pay slips are received in this section from Ministry of External Affairs, New Delhi in the form PAO 7 for reimbursement as the pay and allowances of the Defence service personnel serving with



Embassies/High Commissions abroad paid from the cash account of the Embassies under Ministry of External Affairs are required to be debited to Ministry of Defence.

The claim passed on to this section will centrally be audited and debited to the relevant Defence service heads. The amounts on account of Family allotment debited to suspense head by PAOs will also be relieved by this section. The particulars contained in the salary bills will be communicated to the PAOs for audit and incorporation of the details in the Nominal IRLAs of the personnel maintained in the PAOs.

After audit, the amounts claimed in Form PAO-7 by the Ministry of External Affairs, New Delhi is reduced with the rejected amount (on account of civilian bills etc) and medical bills (which are forwarded to pay section for audit and issue of separate cheque) a cheque for the net amount so arrived at will be issued to the Controller of Accounts, Ministry of External Affairs, New Delhi with particulars for the reduction in their claims.

The particulars of Cheque No. and date, amount and forwarding Memo No. and date are entered in the Inward settlement Account Register and the acknowledgement received from the Ministry also noted in the register.

Credits on account of recovery of family allotment (including M.O. Commission) and AFPP Fund in respect of Personnel posted to the U.K. received through the Inward London Account Current will be afforded to this section by the CDA (Hqs), New Delhi through the Defence Exchange Accounts. The credit will be adjusted by the section to the suspense and Fund heads respectively. Intimation of these credits will be sent by this section to the PAOs concerned. In respect of Emba-

ssies and High Commissions other than U.K. the procedure laid down vide last para 295 will be followed.

#### Allotment of Imprest Account Numbers

17. Allotment of Imprest Accounts Numbers will be the responsibility of this section. On receipt of an application from Unit/Formation, it should be seen that : —

- (i) the sanction for opening the Imprest Account has been accorded by the authority competent to do so,
- (ii) the monetary limit upto which money could be retained by the Unit, has been fixed provisionally by the competent authority,
- (iii) the application is accompanied by six sets of specimen signatures of the Imprest Holder duly attested by the C.O. of the Unit/Commandant of the formation,
- (iv) the name of the AO or where the PAO who maintains more number of IRLAs of the individuals in case the unit consists of individuals from different corps i.e. N.C.C. Units, BROs etc.,
- (v) the name of the dependent regional CDA/Field Cashier from whom the unit proposes to draw funds to meet their requirements, and
- (vi) a certificate is given to this effect that no Imprest A/C No. was previously allotted.

Then the next available number under the PAO (Block of Imprest Account Numbers are shown in Appendix-B to paras 167 & 181) to which the Imprest Account will be rendered, will be allotted. For allotting the Imprest Account Nos. a register in the following proforma will be maintained :

#### IMPREST ACCOUNT NUMBER ALLOTMENT REGISTER

NAME OF THE PAO.....PAO CODE NUMBER AND CODE LETTER.....

Sl. No.	Field Imprest Account No.	Name of unit/formation	Old Imprest A/C No. if any	IAFF Book No.	Counterfoil Nos.		Date of Allotment	Initials of Auditor SO(A)/AAO/AO	No. & date of forwarding Memo	No. & date of ack. from Unit/Formation	Remarks
					From	To					
1	2	3	4	5	6	7	8	9	10	11	



An intimation of the allotment of imprest account No. will be furnished to the Unit/Formation through a letter. The letter should contain inter alia all the important instructions for the guidance of the Imprest holder. Copies of this letter together with two copies of specimen signature will be endorsed to :—

- (1) The Regional Controller of Defence accounts/Field cashier; responsible for providing necessary funds to the Imprest holder.
- (2) The PAO responsible for auditing the Imprest Accounts.

An initial supply of Imprest holders' cash requisition book (IAFF-1036) will be made at the time of allotment of Imprest Account Number by this section and subsequent requirements will be obtained by the Imprest holder direct from the Regional CsDA or nearest Field Cashier. The Field Cashier will obtain an adequate supply of books from the nearest CDA (ORs).

The acknowledgement from the Imprest holder will be watched and noted/completed in the register.

#### Postal Collections Credited into Imprest Accounts

18. Postal collections credited to Field Imprest holders by field post offices being original transactions arising in the Defence Books will be compiled by the PAOs by affording credit to D.A. (Postal Nagpur (0/024/04) at the time of compilation of Imprest Accounts.

When the field Imprest holder submits his accounts, the PAO will audit the Cash Book with the supporting vouchers and compile the amount to Code head 0/024/04 to the extent amount received from the Field Post Offices. After compilation he will prepare a punching media and forward the same to the EDP Centre and forward the duplicate copies of punching media and the duplicate copies of the FTCRs to the Accounts Section of the Main Office to the extent amount credited to DA (P) Nagpur. On receipt of the duplicate copies of PMs in the accounts section the task holder will see that all the FTCRs shown in the APPX-H to Appendix 26 FR Pt II are received or not. If not immediately the same should be called for from the PAO concerned.

After the receipt of the printed and book compilation from the EDP Centre, this section will prepare a statement of details of credits/debits to be passed on to DA(P) Nagpur based on the amount compiled and shown in the printed compilation of a particular month. Simultaneously section-wise schedules (in form IAFA-725) showing the amounts credited/debited to remittances head with P & T will be prepared. These schedules will be serially numbered and the serial number will be noted against the particular entries in the Outward settlement Account Register of DA (P), Nagpur.

At the prescribed periodical intervals, separate advice will be issued to RBI Central Accounts Section, Nagpur intimating the net amount due to or from the DA(P), Nagpur for effecting monetary settlement. A copy of advice will also be sent at the same time along with the Outward settlement account together with the supporting FTCRs/debit vouchers.

On receipt of the clearance memo from RBI, CAS, Nagpur, this section will carry out necessary adjustment transferring the amounts from remittance Head "Accounts with P & T" to the Head "Reserve Bank Deposit—Defence". Clearance from the Remittance heads will be effected by minus debit or minus credit as the case may be.

#### A. G. I. Recoveries

19. Recovery towards AGI is affected in advance on quarterly basis by the PAOs. After effecting recovery a strength statement inter alia indicating the category of personnel, total number of IRLAs maintained during the period, rate of subscription, total amount due for recovery, actual amount recovered and difference if any explaining the reasons thereof is received in this section. Since recovery is made in advance, this section authorises the pay sections to issue on an a/c payment cheque representing the average of the previous quarter to A.G.I. Directorate of Army Head Quarters. At the end of the third month all the strength statements received from PAOs are consolidated and this section will adjust the excess amount remitted or pay the difference of amount to be paid to AGI Directorate based on the actual strength statement in the third month of the quarter.



**Reconciliation of amount compiled to suspense head (0/018/65) "Advances—Pay accounts Offices"**

20. Field imprest holders obtain funds for their imprest in the shape of lumpsum advances on cash requisitions (IAFF 1036) either from the Regional controllers and their accredited sub offices or from the field cashiers. These advances are initially compiled by debit to code No. 0/018/65 by the Regional controllers and by the CDA(O) Pune in the case of advances paid by field cashiers. Similarly, advances of pay to Army recruits paid by the recruiting officers and those paid to Gorkhas by Gorkha recruiting officers are also compiled to code No. 0/018/65 by the Regional controllers. The entire amount debited to 0/018/65 during a financial year (except the amount pertaining to the PAO PBG New Delhi under the control of CDA Western command Chandigarh, are transferred by the Regional controllers and CDA (O) Pune to this section through Defence exchange accounts for March (Final). These Defence LD. schedules will be adjusted by this section by contra debit to code No. 0/018/65.

21. In addition to the above transactions which are initially compiled to code head 0/018/65 by other controllers, certain other transactions eg; advances paid to Army personnel by Naval and Air Force authorities etc. are compiled by this section or the PAOs initially to code head 0/018/65. It is the responsibility of this section :—

- (i) to exercise an exhaustive check to see how far the entire amount compiled initially to code head 0/018/65 by various controllers (including this organisation) have been relieved either by the PAOs or by the main office.
- (ii) to arrive at the difference periodically with reference to the reconciliation statement furnished by the PAOs vide para 211.
- (iii) to prepare a classified list of the difference which can be explained; and
- (iv) to research the un-explained difference exceeding 0.1%.

22. To enable this section to exercise the above check details of amounts debited to code No. 0/018/65 in a month by the Regional controllers and the CDA (O) Pune are reflected in separate printed lists by the EDP centre CDA CC

Meerut EDP centre at Bombay and the EDP centre at Pune. These lists are prepared PAO wise and imprest account number wise (wherever payments are made to field imprest holders) in respect of each controller. Copies of such lists are forwarded to this section and relevant extracts are also sent to the concerned PAOs by EDP Centre CDA CC Meerut and EDP centre CDA SC Pune. The EDP centre CDA CC Meerut also furnishes this section monthly with the All India compiled figure CDA wise for purposes of reconciliation. Amounts shown in these lists will be checked with the amounts debited to Suspense Head as shown in the periodical reconciliation statement submitted by the PAOs to see that the two sets of figures agree. Then the amounts adjusted under suspense head in the periodical reconciliation statements will be compared with :—

- (i) the statistics furnished in the monthly acquittance rolls progress reports for the periods covered by the reconciliation statement;
- (ii) the amounts compiled on account of remittances made out of the cash assignments placed at the disposal of the officer-in-charge Records;
- (iii) the amounts adjusted through the abstract of receipts and charges;

Any discrepancies noticed in the comparison should be referred to the PAOs immediately for rectification or clarification. Then the figures for all the PAOs for the quarter should be consolidated in the form prescribed below in consultation with the CDA (ORs) South, Bangalore.

**Reconciliation statement of the balances under the suspense head "Advances-Pay accounts offices" code No : 0/018/65 for the period from—  
to —**

Particulars	Debits	Credits
-------------	--------	---------

- (i) Opening balance (i.e. Amounts awaiting to be credited to 0/018/65 brought forward from the previous report)



(ii) Amount adjusted during the quarter :

(a) CDA(SC), CDA(O), CDA (WC) etc.,

(b) by the CDA (ORs)

TOTAL . . . (A) (B)

(iii) Balance debits over Credits (i.e. A-B).

(iv) Balance arrived at with reference to the report from the PAOs i.e. to be credited to 01/18/65.

(v) Difference between the figures at (iii) and (iv)

(vi) Classified list of the difference which can be explained

#### PARTICULARS

#### AMOUNTS

(vii) Unexplained difference to be researched if the difference exceeds the authorised percentage.

Unreconciled balance, if any, which reach dead end will be waived by the CDA or referred to the CGDA for obtaining necessary waiver of Ministry of Defence. (Fin.) The CDA may waive differences upto Rs. 250 which may remain outstanding at the end of a particular financial year with the prior concurrence of the Local test audit.

#### Expenditure in respect of Army postal service

23. All debits against the Defence service estimates made by the Director of accounts (Postal) Nagpur on account of expenditure in respect of Army Postal units will be supported by a certificate in the following form:—

"Certified that the charges of Rs. .... has been duly audited and is a bonafied item of expenditure debitable to Defence services estimates in accordance with the rules of the department."

The above certificate will be looked for before accepting the debits.

#### Reciprocity between civil and Military Medical services

24. This section will receive advance intimations of the admission and discharge of service personnel from the civil hospitals. These will be

noted in a register which will be maintained AG wise, and copies thereof will be supplied to the PAOs concerned for recovering the hospital stoppages, if any, as laid down in Part B of Appendix 5 of the regulations for medical services of the Armed Forces (1962). Acknowledgements of such intimations will be obtained and recorded. The debits from the AG when received will be accepted only after checking with the entries made in the register and necessary linking will be done to obviate acceptance of double debits. The procedure prescribed in appendix 2 Regulations for Medical services of the Armed Forces will be followed.

JCOs and ORs of the Army serving with NCC and their families admitted into state hospitals at stations where service medical facilities are not available and if reciprocal arrangements do not exist payments will be arranged by the Regional Controller under whose jurisdiction the nearest service hospital is situated.

In case service personnel or their dependants admitted in private hospital and pay themselves for their medical expenses the claim submitted by the service personnel will be reimbursed by the Regional CDA in whose jurisdiction the nearest service hospital is situated. Whether service hospital so situated belongs to Navy or Air Force, the claims will be submitted to CDA (N) or CDA (AF) as the case may be to reimburse the amount.

After the due audit, the Regional CDA or the CDA(N) and CDA(AF) as the case may be, will issue a payment authority to the PAO (ORs) concerned for crediting the amount in the IRLA of the individual under intimation to the individual's unit and OC of the service hospital which countersigned the medical claim.

#### Stock register of insurance policies

25. PAOs are responsible for dealing with claims of civilians whose pay accounts are maintained by them, for payment towards insurance premium out of GP Fund accumulations, vide para 271. The insurance policies of such subscribers will be centrally received by this section and kept in safe custody. The procedure laid down in para.



402 et seq. Office Manual Part II (Vol. I) regarding the maintenance of stock register (GP-F-6) and the receipt and disposal of policies will be followed.

#### Payment of credit balance to ex-Army personnel residing in the United Kingdom

26. Credit balance, if any, due to ex-Army personnel residing in the United Kingdom will be communicated by the PAOs vide para 287 to this section for arranging the payment. The amount will be authorised to the High Commissioner for India, in the United Kingdom for making payment to the individual. The debit therefore will be raised by the High Commission through ILAC duly supported by the Payee's receipt which on receipt from CDA (Hqs), New Delhi will be verified and accepted by this section. The amount then will be finally compiled to the concerned code head and an intimation of the adjustment will be sent to the PAO along with the payee's receipt for making necessary adjustment in the IRLA.

#### Deploying troops in aid of civil power

27. Extra expenditure incurred by the Defence services by deploying troops in aid of civil power like flood, earth-quake, etc., is required to be recovered from the civil authorities. The responsibility of recovery from the State Govt./Body/person is entrusted with the regional Cs DA in whose audit jurisdiction the Civil aid was rendered.

Whenever troops are called in aid of Civil power, the Hqrs formation or the Units rendered the civil aid will forward a nominal roll of individuals in triplicate (PAO wise) indicating the

regimental No. and name of the individual, nick name of the aid, place where the aid rendered, duration of the aid, the authority under which the aid was rendered and pay and allowances worked out as per the details available in the pay book (IAB 64). On receipt of the nominal roll(s) the accounts section of main office will schedule the nominal roll(s) to the affected PAOs and request them to check with reference to the particulars available in the IRLAs. On receipt back of the ICRs from all the affected PAOs, this section will consolidate the reports CDA wise and forward the reports to the concerned Cs DA on quarterly basis to enable them to recover the amount from the state Govt/person concerned. For this purpose, this section will maintain a register and note the particulars in the register and watch for the acknowledgement and on receipt of the same the item(s) entered in the register will be cleared.

#### JCOs/ORs granted commission

28. Whenever JCOs/ORs are granted commission, the AFPP Fund balances including interest accrued thereon are required to be transferred to CDA (O) Pune requesting him to credit the amount in the DSOP fund directly by the PAOs under intimation to this section. On receipt of the intimation letter together with supporting documents, if any, this section will note the particulars in register and watch for the early clearance including floating of outward I.D. schedule. The register will be submitted to AO/GO on 25th of every month. The format in which the register to be maintained is given in Annexure-A.

#### ANNEXURE 'A'

(Referred to in Para 28)

S. No.	Name of the Officer	Regt. No.	CDA(O) A/c No.	Amount transferred to DSOP Fund	T.E. No. and month	DIDS No. and month	PAO letter No. and date transferring the amount to DSOP Fund	Remarks
1	2	3	4	5	6	7	8	9



29. Whenever amounts are compiled to code head 0/020/61 this section will, after verification of monthly printed compilation, call for a report from the PAOs, who have compiled the amount into suspense head concerned eliciting the reasons for booking to code head 0/020/61. Simultaneously the PAOs also will render a monthly report to this section indicating the opening balance, amount compiled during the month, amount cleared during the month, the closing balance with yearwise breakup and action taken to clear the outstanding amount still to be cleared.

On receipt of all the reports from the PAOs, the particulars shown in the reports will be entered PAO wise in a register. After consolidation the outstanding figures so arrived at will be reconciled with the progressive balances shown in the book compilation. A monthly progress report on the outstanding amount will be rendered to the CG DA. The register so completed will be submitted to AO/GO on 25th of every month.

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#### Disbursement Section

31. The general procedure of work in this section is laid down in Office Manual, Part II (Vol. I).

32. This section is required to issue cheques in final settlement of AFPP Fund Accounts of Army personnel whenever such payments are to be made through Treasury/recognised Bank. The procedure to be followed in this regard is outlined in paras 62 to 67 to Appendix-F to this manual.

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#### Pay Section

37. This section is responsible for :—

- (i) Preparation of pay bills of all IDAS Officers and other Gazetted Officers serving under the respective organisations of CsDA(ORs) South, Central and North.

- (ii) Also for preparation of the pay bills in respect of GROUP-C and GROUP-D employees serving with the following PAOs for whom the pay bills are prepared by those PAOs locally :—

PAO (ORs) ASC (SUP), BANGALORE.

„ ASC (MT), BANGALORE.

„ EME, SECUNDERABAD.

„ AOC, SECUNDERABAD.

„ CORPS OF SIGNALS, JABALPUR.

„ AC(R), AHMEDNAGAR.

„ BEG, KIRKEE.

„ MEG&C, BANGALORE.

„ AEC, PACHMARHI.

„ MRC, SAUGAR.

„ DSC, CANNANORE.

„ AMC, LUCKNOW.

„ BEG, ROORKEE.

- (iii) Grant of leave and increments to the non-gazetted establishment serving in the main offices of the CsDA(ORs) South, Central and North and in their respective PAOs (beyond the limits referred to in para 123 and other cases referred to therein).

NOTE.—Leave to non-gazetted staff serving in the Main Offices will be sanctioned as under :—

- |   |  |
|---|--|
| (1) Casual Leave within the prescribed limit. | By the Officer i/c Sections.                     |
| (2) Earned leave upto one month at a time.    | Do.  |
| (3) (a) All other kinds of leave              | By the Group Officer of the respective sections. |
| (b) Doubtful cases.                           |  |



(iv) Publication of leave part-II O. O. in respect of GROUP-C and GROUP-D employees serving in the main offices and the minor PAOs.

(v) Dealing with applications regarding change of name, date of birth and notification thereof in Part-II O. O.

(vi) Granting special casual leave (Provisionally) in respect of non-gazetted employees of the main offices and the respective PAOs.

(vii) Disposal of applications for admission to GP (Fund) (C.S.) and PLI scheme from gazetted and non-gazetted staff serving in main offices and the respective PAOs.

(viii) (a) Scrutiny of all application (other than those officers) for advance from G.P. Fund requiring special sanction,

(b) Audit and payment of temporary advances from G.P. Fund in respect of non-gazetted staff serving in the Main Offices and the respective PAOs,

(c) Audit and payment of claims for withdrawal from G.P. Fund for financing insurance policies of all Gazetted and Non-gazetted staff serving in Main Offices and the respective PAOs and of all IDAS officers.

(ix) (A) Audit and payment of final withdrawal from G.P. Fund in respect of all Non-gazetted staff;

(B) Payment of final withdrawal from G. P. Fund in respect of all officers.

(x) Reimbursement of claims on account of medical attendance and treatment from all IDAS Officers serving in Main Offices and the respective PAOs and from those mentioned at (viii) above.

(xi) Countersignature and payment of TA and LTC claims (including requisitions for advance) of all IDAS Officers serving in Main Offices and the respective PAOs and from those mentioned at (viii) above.

(xii) Audit and payment of advances of pay, travelling allowances, leave travel concession and other authorised advances eg; leave salary advances, advances for medical treatment in respect of all IDAS Officers serving in Main Office and the respective PAOs and from those mentioned at (viii) above. Applications from all the gazetted and non-gazetted establishment of this organisation for the grant of bicycle, motor conveyance, house building, warm clothing advances and advances for the purchase of fans are dealt with by the "Admin. section". The bills on account of these advances are, however, paid by this section.

NOTE.—Pay section will obtain and scrutinise the agreement forms, mortgage deeds and insurance policies of the vehicles purchased out of Government loans. Periodical renewal of Insurance of vehicles will also be checked by this section and intimated to Account section.

(xiii) Grant of supervisory allowance to clerks employed on supervisory duties in PAOs and publication of Part-II Office Order thereof.

(xiv) Fixation/refixation of pay of all officers/staff serving in Main Offices and the respective PAOs on promotion, reversion, re-employment etc.

(xv) Audit and payment of claims for terminal benefits to temporary employees in the event of their death.

(xvi) Grant of personal pay on passing the prescribed examinations under the Hindi Teaching Scheme.

(xvii) Audit and payment of overtime allowance claims.

(xviii) Audit and payment of children's educational allowance claims and claims for reimbursement of tuition fees in respect of those at (viii) above.



(xix) Examining the rules and orders issued by competent authorities from time to time affecting DAD personnel relating to (a) pay and allowances; (b) Income tax (c) Medical reimbursement; (d) GPF (C.S.); (e) Travelling allowance; (f) Leave travel concession and bring them to the notice of all the sub-offices through the medium of pay circulars/Part-A, Office Orders and maintenance of MNB.

(xx) Payment of advance against the death-cum-retirement gratuity under the scheme for providing immediate relief to the families of non-gazetted government servants who die while in service.

(xxi) Finalisation of G.P. Fund accounts of non-affective personnel (both gazetted and non-gazetted officers) who were serving in main offices and the respective PAOs and all IDAS officers.

(xxii) Dealing with Court attachment orders.

(xxiii) Watching for the refund of bonus and notice period pay of ex-DAD personnel re-employed.

(xxiv) Settlement of transactions on cash basis with separated pay and accounts offices.

(xxv) Payment of amounts in settlement of transactions with public undertakings.

(xxvi) Recording of sanctions and specimen signatures of competent authorities and verification of specimen signatures on references from PAOs in regard to travelling allowance of personnel governed by travel regulations.

(xxvii) Payment of house building advances to Army personnel.

(xxviii) Audit and payment of travelling allowance claims (including transfer grant) of service personnel for moves ex-India or return therefrom.

(xxix) Audit of claims for reimbursement of medical expenses in respect of defence services personnel serving in Embassies and Missions abroad.

NOTE.—Where payments are made direct by Heads of Chancery to meet expenditure on account of medical treatment of the staff of Military Attache these charges are compilable to Main head 4-C(a)-13 Unit Allowances and Miscellaneous expenses to Military Attaches to Indian Embassies abroad. Such charges are not audited by this section but rejected to the Account Section for debiting the amounts to the CDA (CC, Meerut who is responsible for their adjustments centrally (Also see note under para 297).

(xxx) Recovery and adjustment of leave salary and/or pension contribution in respect of DAD officers and staff on deputation/foreign service, who are borne on the pro-forma strength of this organisation.

(xxxi) Maintenance of service books, verification of service, attestation of entries in the service books and opening, docketing and maintenance of service books.

(xxxii) Preparation of budget estimates for the pay and allowances including travelling allowance and certain specified non-effective heads for the establishment of this organisation.

(xxxiii) Rendering financial advice to Army authorities and decisions on points of doubt in respect of travelling allowances claims of service personnel and civilians whose accounts are maintained by this organisation.

38. The procedure to be followed in carrying out the items of work detailed in the previous para is laid down in Office Manual, Part-I and II but in so far as the preparation and payment of the pay bills prepared locally by the PAOs, the following procedure will be adopted :—On receipt of requisition from the PAOs, preparing their own pay bills, vide para 117, this section will verify its bonafides and arrange to issue the necessary cheque (not payable before the first of the following month) in favour of the Treasury/State Bank of India for credit to the Public fund Account of the PAO concerned. The amount for which the cheque is issued will be compiled by this section provisionally to pay-head and noted in a demand register for watching the receipt of the pay bill in satisfaction of the cheque issued. This section will ensure that the PAOs sent the audit copies of the pay bills together with all supporting vouchers and a consolidated abstract of receipts and charges so as to reach the main office by the 20th of the following month positively. The pay bills should be subjected to a preliminary check and then the demand noted should be cleared. Thereafter a



class-4 punching medium will be prepared compiling the different amounts paid or recovered to the respective code heads, verifying the correctness thereof with the abstract of receipts and charges.

39. In the case of PAOs whose pay bills are prepared in the pay section, it will be ensured that the summary referred to in para 118 is received with the paid acquittance rolls. The receipt of the summary will be acknowledged after verifying that the details shown therein are correct.

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## AUDIT SECTION

### Objectives and functions

43. Objectives of Audit Section are:—

- (i) to lay down procedures for PAOs for proper and efficient maintenance of accounts.
- (ii) to review constantly the existing procedure for improving the standard of accounts maintained in PAOs.
- (iii) to keep the CGDA and the Unit authorities informed periodically of the Major Financial and accounting irregularities.

43(A) The functions of this section are:—

- (i) to examine the rules and regulations/orders issued by competent authorities from time to time on pay and allowances of JCOs/ORs/NCEs and others whose accounts are maintained by this organisation and bring them (as well as the method of implementation) to the notice of the sub-offices through medium of circulars/ Part I Office Orders. The circulars issued by this section will bear consecutive serial numbers prefixed by the word "AUDIT". The numbering will be done centrally by the Senior Assistant Accounts Officer Group for which purpose a separate register will be maintained showing the number and date and the subject

on which the circular issued. So far as the numbering of Part-I Office Orders is concerned, the register maintained in 'R' section will be used;

- (ii) to maintain a Master Note Book of all orders pertaining to this organisation. The Master Note Book will be under the personal custody of the Senior Assistant Accounts Officer and will be submitted to the Officer-in-Charge monthly for his inspection;
- (iii) to obtain rulings/clarifications from the authorities concerned on points of doubt in the application of orders and tender financial advice to unit authorities on matters of pay and allowances;
- (iv) to prepare digests or codify scattered orders from time to time;
- (v) to ensure uniformity in application of rules/regulations/orders by the sub-offices;
- (vi) to review the work procedure followed by the sub-offices with a view to simplifying the same (if necessary) or to improving the efficiency;
- (vii) to deal with test audit reports and audit reports on cases to Army authorities and the CGDA, where called for;
- (viii) disposal of letters from Govt./Army HQrs., regarding raising, disbandment and re-organisation of units;
- (ix) rendering of quarterly report on Major Financial and Accounting irregularities; to Command HQrs., to the CGDA and to Test Audit authorities (DADS);
- (x) finalisation of cases involving financial irregularities;
- (xi) consolidation and submission of the annual audit certificate to the CGDA for the organisation as a whole;
- (xii) rendition of statement of cash losses for appropriation accounts;
- (xiii) to make proposals to the CGDA regarding any amendments to this manual;



(xiv) to deal with miscellaneous correspondences on audit matters;

(xv) to maintain centrally a register of orders issued at the instance of the CDA (ORs); and

(xvi) examining the rules and orders issued by competent authorities from time to time relating to TA/LTC in respect of those governed by regulations and communicate them to sub-offices through publication of Part I Office Orders.

44. This section will also exercise a co-ordinated control over the day-to-day functioning of the sub-offices. This will include :—

(i) receipt of statistical and other reports returns from the sub-offices, scrutiny in regard to their correctness and the state of work in the sub-offices, and consolidation thereof, where necessary for submission to the CGDA.

(ii) watching the progress of work in sub-offices through the above reports and returns.

(iii) investigation of the causes for the outstandings wherever they exist and initiating remedial measures such as issuing instructions/directives for expeditious clearance of the outstandings and watching their progress or initiating proposals to be taken up with higher authorities for expeditious clearance of outstandings.

(iv) fixation of appropriate establishment for each sub-office based on the quantum of work; and

(v) receipt of review reports from the reviewing officers and follow up action thereon.

The procedure to be followed in respect of some important items of work dealt with in this section is outlined briefly in the succeeding paras.

#### Test Audit reports

45. The replies to test audit report furnished by the PAOs/Reviewing Officers will be critically scrutinised by this section in order to ensure that, the over payments/irregularities/short comings are not due to any defective rules/orders/instructions or audit procedures. Inadequate replies if found will be returned to the PAOs directing them

to resubmit their replies with all the requirements. Important objections which are worthy enough to be brought to the notice of the CDA/Jt. CDA will be shown to them before transmitting the replies alongwith the recommendation to the test audit authorities for settlement of objections.

The return of the test audit reports from the PAOs/reviewing officers with replies thereto will be watched through a register, a separate page being allotted for each report.

The register will contain the following details:

(1) the number and date of the test audit report;

(2) the name of the PAO, and

(3) the number of items of objections.

The clearance of each item of objection will be watched through this register. The particulars of objections outstanding will be collected from this register for inclusion in the monthly progress report submitted to the CGDA. When the objections included in any test audit report are completely settled, the entry in the register pertaining to the report will be scored through in red ink and the cancellation attested by the SO(A)/AAO.

For each test audit report a separate file will be opened and all the correspondances connected therewith will be dealt with in that file.

#### Financial irregularities

46. All cases of financial irregularities reported by the sub-offices or otherwise coming to notice will be critically examined by this section with a view to taking necessary action as contemplated in para 509 at Seq Defence Audit Code. A register of financial irregularities will be maintained in manuscript with the following particulars:

(1) Serial Number.

(2) Name of the unit or formation.

(3) Case or file number.

(4) Brief particulars of the regularity and the amount involved.

(5) Date on which the case has been settled and the final orders of the competent financial authorities.



Each case of the financial irregularity should be dealt with on a separate file. The final settlement of the irregularities will be watched through the medium of this register and the respective case files. After the case is finally settled, the register should be submitted to the officer in charge of the section monthly for his inspection on particulars furnished in column No. 5 of the register.

#### Report on Major Financial and Accounting irregularities

47. Consolidated reports on Major Financial and Accounting irregularities will be prepared quarterly for the quarter ending June, September, December and March each year by this section formation/brigade wise for each of the command, headquarters, for DGBR unit under him and for DGNCC in respect of NCC units based on the reports received from respective PAOs (See para 158) and the sections in main office. In preparing the report, the instructions, contained in para 523 at Seq Defence Audit Code will be followed. Cases of financial irregularities which are worthy enough for inclusion will also be edited and included in the report. The consolidated reports pertaining to command headquarters, DGBR and DGNCC will be despatched to those authorities by name so as to reach them by the 20th of the month following the quarter to which they pertain.

NOTE 1.—One copy of the entire report on Major Financial and Accounting irregularities together with necessary appendices will be forwarded simultaneously to the CGDA, New Delhi-66 and to the Test Audit Authorities attached to the Main Office.

NOTE 2.—One copy of each of the Major financial and Accounting irregularities addressed to the Hqrs Commands will be endorsed to Army Hqrs., AGs Branch, DHQ Po, New Delhi-11.

NOTE 3.—Copy of the Major Financial and Accounting irregularities addressed to the Director General Border Roads, Kashmir House, New Delhi-11 will be endorsed to the Secretary, BRDB Ministry of Surface Transport, Govt. of India, New Delhi-11 and to the DFA(B/R) Ministry of Defence, D/BR New Delhi. No copy need be endorsed to Army HQ AGs Branch.

NOTE 4.—Copy of the Major Financial Accounting irregularities addressed to the Director General NCC New Delhi need not be endorsed to Army HQs AGs Branch.

#### Receipt and disposal of statistical reports and returns

48. All reports and returns received in this section from sub-offices in connection with the maintenance of IRLAs and audit of imprest accounts will be examined to see that :—

- (a) they are rendered in the prescribed form and are complete in all respects;
- (b) the outstandings, if any, are fully and satisfactorily explained and that, no undue delay is caused between the receipt of the report/return and the raising of observations if any thereon;
- (c) the reports and returns are received from the sub-offices on due dates;
- (d) the statistics furnished by the sub-offices are arithmetically correct;
- (e) the closing balance of the previous report tallies with the opening balance of the subsequent report;
- (f) items of work shown as closing balance under column outstandings are particularly investigated to see whether the outstandings are justified; any remedial measures necessary to clear them will be taken;
- (g) the output is correlated to the manpower employed so that there is no neglect of manpower or unnecessary accumulation;
- (h) if with regard to the clearance of any particular item of work any target date has been fixed, the out-turn is progressing at such a rate as to ensure completion of the work on or before the target date; and
- (i) in all cases of outstandings, full and complete particulars as well as the reasons therefor or increases therein are furnished in the report.

49. In addition, this section will ensure that the work carried out in the sub-offices is always in current state. The report and returns from the sub-offices will be scrutinised to this end. If arrears are reported or otherwise coming to notice suitable instructions will be given to sub-offices for their early clearance. The progress of clearance will be very closely watched, if necessary, by obtaining periodical special progress reports.

A register in manuscript showing the state of work in each PAO will be maintained for statistical purposes. Entries in the register will be made



from the particulars contained in the various reports/returns received from the PAOs. It is important that the register should be posted upto-date and submitted to the officer-in-charge section periodically for scrutiny.

50. This section will consolidate for submission to the CGDA in the form prescribed by him from time to time on the following reports and returns in connection with the maintenance of IRLAs. The date by which each report/return is required to be submitted is also shown against each :

<b>FORTNIGHTLY :</b>	<b>DUE DATES</b>
(i) Progress report on clearance of bills/claims.	Every 15th and last day of the month.

<b>MONTHLY :</b>	
(ii) Progress report on adjustment of Pt. II Orders, letters, FS Cases, issue of LPCs, Debit vouchers and Credit vouchers etc.	15th of the month following.

(iii) Test audit objections outstanding.	15th of each month.
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**QUARTERLY :**

(iv) Statement of cash loss for publication in appropriation accounts.	15th August, 15th November 15th February & 31st May.
(v) Statement of Debit balances in effective IRLAs (forwarding memo only in duplicate).	30th of January, April, July and October.
(vi) Reports on Financial advice	10th of April, July, October and January.

**YEARLY :**

(vii) (a) Annual Audit Certificate	7th August, 31st October.
(b) Further report on Annual Audit certificate	20th January & 15th May of Next Year.
(viii) Consolidated Annual Statement of Cash losses.	31st May.

NOTE.—Items (i), (ii) and (iii) will be furnished to the Admin Section for inclusion in the consolidated report submitted to the CGDA.

Items (iv) and (viii) will also be sent through Admin Section.

**Allocation of establishment in sub-offices**

51. The work relating to the fixation of scales for various items of work done in the sub-offices will be carried out by this section in consultation with the CGDA where necessary. When additional

or special items or work are reported by the sub-offices, they will be first scrutinised to see that the demands for all new items are justified and then and there the scales fixed in consultation with the CGDA. The administration section will then be advised to post the additional establishment required.

**Review reports**

52. A general scrutiny of review reports rendered by the reviewing officers vide para 66 will be conducted to see that the audit and accounting procedures followed by the PAOs is in conformity with the orders/rules/instructions issued from time to time and that the information contained in these reports is not at variance with that contained in the statistical reports/returns furnished by the PAOs to Main Office. The PAOs will be asked to rectify the discrepancy if noticed as the result of the scrutiny. Any important item of lapse on the part of the PAO should be brought to the notice of the CDA for his information. Extracts of items relating to the sphere of work of other sections of the main office will be sent to these sections for necessary action and for direct disposal.

**Annual Audit Certificate**

53. The Annual Audit Certificate (vide para 535 defence Audit Code) for the organisation will be submitted to the CGDA by this section based on the similar certificates received from sub-offices and other sections in Main Office. The register contemplated in para 544 Defence Audit Code will be maintained by this section.

An annual statement showing the break-up of debit balances in IRLAs as at the end of February, as under should be rendered to the CGDA along with the Annual Audit Certificate;

(i) the amount of debtor balance under various categories of payments viz. payment of advances in anticipation of credits in the IRLAs; over issues of pay due to improper maintenance of pay books (IAB-64) of the soldiers in regard to their monthly net entitlement and standard recoveries etc, incorrect classification, belated adjustments of debits and belated notification of casualties in the Part-II orders by the Units/Record Offices;

(ii) reasons for accumulations against each category;



- (iii) the remedial measures adopted or proposed to be adopted to avoid such accumulation of such debit balances under each category; and
- (iv) whether heavy accumulations have been brought to the notice of the appropriate unit and higher formation authorities.

#### **Exhibition of losses in appropriation accounts**

54. The register of losses [IAF(CDA)-182] prescribed in para 550 Defence Audit Code will be maintained by this section. The details in this register posted with reference to monthly statement and losses written off, submitted by PAOs vide para 160 ibid. The register will be maintained in two parts, one for losses pertaining to prepartition period and the other for the post-partition period. Debtor balance in non-effective IRLAs and unidentifiable advance written off by the DAD Officers will also be posted in this register with the indication that the losses have been written off by the DAD Officers. The quarterly statement of cash losses and the consolidated statement of cash losses which are required to be submitted to the CGDA will be prepared based on the information available from this register. The register will be submitted to the Officer-in-charge of the section by 20th of each month for his scrutiny.

#### **Provisional Payments**

55. Details of cases where in provisional payments are authorised under para 52 et seq Defence Audit Code will be kept by this section in a special register. On receipt of sanction of the appropriate authority, details of sanction will be recorded in the appropriate column in the register. It should be ensured that the cases are pursued to finality i.e., till necessary sanctions are received. The register will be submitted to the Officer-in-charge of the section during the first week of every month. This register is also subject to review by the CDA/JCDA in the same manner as register subsidiary to the Review of Balances.

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## CHAPTER III

### REVIEWING OFFICERS

#### General

66. Review of work done by the PAOs will be undertaken by JCDA of the Main Office concerned. For this purpose he will be assisted by a DCDA/ACDA.

NOTE.—In certain cases where the PAO is manned by an AO in-charge and an IDAS Officer is also functioning in the same or neighbouring station, the review responsibility of the PAO may be entrusted to the IDAS Officer concerned.

#### Tour Programme

67. The reviewing officers will visit all PAOs half yearly with a view to ensuring that the prescribed accounting and audit procedure is being correctly followed by PAO. All out-stations in the same range of an area should be taken up together and not singly and all the work at one station should be completed before proceeding to the next. If the state of work in a PAO is unsatisfactory or serious irregularities are detected, the visits may be authorised at lesser intervals at the discretion of the Main Office.

The tour programme (in triplicate) in respect of Reviewing Officers specified under note below para 66 will be submitted to the main office in the proforma given below quarterly for the quarters ending with March, June, September, and December, so as to reach the Main Office by the 15th December, 15th March, 15th June and 15th September respectively to enable the Main Office to scrutinise the programmes and communicate the sanction before the commencement of the quarter. So far as the review programme of JCDA/DCDA/ACDA of the Main Office is concerned it will be the responsibility of the "Review Group" to formulate the review programme to "AN Section" for obtaining the approval of the CDA. The programme once approved should strictly be adhered to. If for any reason it is not possible to do so, prior sanction of the Main Office for any deviation should be obtained. Immediately after completion of

the visit Reviewing Officers will render a completion report to the main office apart from the review report showing the dates of actual visit.

Sl. No.	Name of the PAO	No. of days authorised	Date of last visit	Date of present visit	Remarks
1	2	3	4	5	6

NOTE.—The dates of departure from and arrival at each station with timings and the days in transit, Sundays and other public/local holidays will be indicated in the remarks column.

#### Review of work in PAOs

68. During their periodical visits to the PAOs the reviewing officers will conduct a general review of the state of work in the PAOs. A copy of the proforma in which the review reports are required to be submitted to the main office is given in the Annexure—A to this chapter. The object of the review report is to give the main office a correct and complete picture of the working of the PAOs and inter alia to bring to the notice of the main office.

- the major defects, if any, in the working of the PAOs and the technical quality of the accounts maintained by them; and
- minor defects, if any, which have been noticed by the reviewing officers but which have been remedied by the PAOs in consultation with or On the advice of the Reviewing Officer.

The review report should invariably be discussed with the head of the PAO and a note to that effect should be included in the report.

69. In order that the above mentioned object can be achieved, the reviewing officer should adopt the questionnaire given in the review report form as general guide and should not take it as exhaustive. Any special features noticed in the



work of the PAO which in the opinion of the reviewing officer are not in accordance with the prescribed audit and or accounting procedure should also be included in the review report. Any items of interest which in his opinion would improve the quality of work in the PAO in general and its review group in particular should be included in the review report. It will be the duty of the reviewing officers to finalise action on the items in their review reports.

70. The reviewing officer will advise the PAO in all audit and administrative matters. Points of doubts raised should be settled by him as far as possible locally, instructions being sought from the main office only when really necessary.

71. In regard to the technical quality of the accounts maintained in the PAOs (vide Part-III of the review report proforma) the reviewing officer should thoroughly satisfy himself personally that the accounts are well maintained and, if not, where the defects lie and what action should be taken for the improvement of the quality of the accounts. For this purpose, besides carrying out the checks laid down in the review report proforma, it will be necessary for him to examine the correspondence in the PAO, such as complaints received from individuals or from the units and formations and special letters issued by the PAO regarding debtor balances in accounts, non-observance of ceiling monetary limits of imprests, non-compliance of surprise checks of cash etc. The precise methods by which the reviewing officer can discharge his responsibilities will be left to his discretion.

72. In regard to Part-IV of the review report it is necessary that the reviewing officer should personally meet the officer-in-charge records (and the centre commanders where possible) and ascertain from them whether they have any points for discussions. This should be done for the purpose of ascertaining the true position in regard to the relationship that exists between the PAO and the record office and also in what respects such relationship can be improved in the interest of the work.

#### Cash Account

73. The reviewing officer will check public fund account, amenities account and imprest account maintained by the PAOs. He will ensure that the cash books and subsidiary registers are maintained on proper lines and the cash in hand agrees with the balance shown in the accounts. On the day of inspecting the cash accounts, the

accounts will be closed and the balance struck. An endorsement will be made in the cash book that this balance as per cash column has been verified with the actual cash on hand and found to be correct.

The reviewing officer will also endorse in the cash book on the day of inspection as follows:

"CASH BOOK for the period from———  
to———has been checked and found correct.  
The accounts for the month———(specify the months selected) have been subjected to detailed check and found correct",

NOTE 1.—The selection of two months accounts selected for detailed check in respect of PAOs under the charge of a Gazetted Officer only. In the case of other PAOs not in-charge of a Gazetted Officer all the months accounts will be checked in full.

NOTE 2.—While checking the cash account of PAOs whose pay bills are prepared in the Main Office the Reviewing Officer will check the entries relating to disbursement of pay on the basis of the summary referred to in para. 118 and also look for the acknowledgement of the Main Office for the receipt of the summary.

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#### ANNEXURE A

(Referred to in Para-68)

#### PROFORMA OF THE REPORT ON THE REVIEW OF WORK DONE IN PAOs

##### Preliminary

1. Name of the PAO (ORs)
2. Name and designation of head of the PAO
3. Rank and name of Centre Commander/ Officer i/c records.
4. Date(s) of the present visit
5. Date(s) of the last visit.
6. State of accounts in the PAO :—

Whether current or in arrears, if in arrears—

- (a) Particulars thereof to be embodied in the report.
- (b) Whether quality of IRLAs maintained is satisfactory or not. If not, reasons should be embodied in the report.



NOTE.—The Reviewing Officer should give clear and sufficient remarks against item 6 (a) and (b). They should not be inconclusive or indefinite or vague.

7. Period covered by the review.

## PART I—STATE OF ADMINISTRATION IN THE PAO

(i) Check the following and state whether you are satisfied that they are properly maintained.

- (a) Cash Book, if any, maintained.
- (b) Register for the dead stock articles and periodical physical stock verification certificate.
- (c) Register for stationery articles.
- (d) Military Credit Notes.

(ii) State whether you are satisfied that proper arrangements exist for disbursement of pay to office establishment;

(iii) Comment on the adequacy or otherwise of accommodation, fire precautions, furniture and amenities in the PAO;

(iv) Examine and comment on the proper distribution of establishment according to needs of work;

(v) Examine and render a brief and self-contained account about;

- (a) the atmosphere in the Office;
- (b) the discipline and moral of the establishment;
- (c) the efficiency with which the office is run; and
- (d) education & training of establishment.

(vi) Comment on nature of relationship between the centre authorities and PAO;

(vii) Report on arrangement for safe custody of IRLAs and other important and secret references and documents;

(viii) Report on arrangement and proper custody of old records, closed IRLAs, closed pay books, periodical action relating to destruction of time expired records;

(ix) Punctuality and attendance.

NOTE.—Part-I of the review report should be sent under confidential cover separately and independently of the other parts to facilitate its submission to the CDA (ORs) for information.

Report on the review of work done in the PAO (ORs) \_\_\_\_\_ for the \_\_\_\_\_.

## Preliminary

1. Name of PAO (ORs).
2. Name and designation of Head of PAO.
3. Rank and name of the Centre/Commander/Officer in charge records.
4. Dates of present visit.
5. Dates of last visit.
6. State of accounts in the PAO.
  - (a) Whether current or in arrears, if in arrears, particulars thereof to be embodied in the report.
  - (b) Whether quality of IRLAs maintained is satisfactory or otherwise, if latter, reasons should be embodied in the report.
7. Period of review.

## PART II—PROCEDURE AND STATE OF WORK QUESTIONNAIRE

Examine the procedure followed in the PAO in connection with the following items of work and indicate clearly in each case;

- (a) Whether there is any delay; or
- (b) Whether there is any deviation from the procedure prescribed from time to time in dealing with these items; and
- (c) Whether the statistics collected and maintained submitted in the reports relating to these items during the period since last review are correct;

NOTE 1.—Some of the important and basic documents in respect of the items/reports/registers, etc, should be test checked personally by the reviewing Officer for this purpose and a record kept of such test checks personally carried out by him.

NOTE 2.—Any audit points arising as a result of the test checks should be incorporated against the relevant items in Part -III of the report;

- (1) Opening/transfers-in of IRLAs and maintenance of registers therefor;
- (2) Final/Provisional settlement of non effective cases and maintenance of registers therefor;
- (3) Transfers out of IRLAs, inter unit transfers of IRLAs within the PAO, issue of LPCs and maintenance of registers therefor;



(4) Quarterly closing of accounts, preparation of abstracts of receipts and charges and issue of statements of accounts and reconciliation of suspense figures.

(5) Receipts, registration and prompt adjustment of acquittance rolls and Fund vouchers and maintenance of Control register and preparation of progress report; outstanding items should be scrutinized by the reviewing officer personally to see that proper action has been taken for their clearance.

NOTE.—Items of rejected acquittance rolls entered in Despatch Register of Acquittance Rolls (IAFF-3059) or Acquittance Roll Control Register (IAFF-3061) will be examined to see that they are cross linked with the corresponding entries in reconciliation Register of rejected acquittance rolls (IAFF-3060) and specific remarks of the results of such examination will be given against this item.

(6) Receipts and adjustment of Part-II Orders, completion of proforma and preparation of progress reports, watching of continuity in receipt of Part-II Orders, time lag in the issue of Part-II Orders and receipt thereof in the PAOs etc.

(7) Receipt and adjustment of contingent bills for various allowances.

(8) Family allotment, including special family allowance remittance, casual remittances II final settlement (including fund remittances) and unpaid money orders receipt of MO lists, adjustment, certificate of recovery. Maintenance of MO lists register and verification of proof of payment and check of general state of accounts.

(9) Central Control of other demands including PLI and recovery of demands recoverable in instalments through entries made in part-II of IRLA.

(10) Check of pay books and endorsement thereof in the IRLA and CCI and maintenance of register of pay books received.

(11) Maintenance of various registers with fly leaf instructions and their submission to the in-charge PAO.

(12) Maintenance of CCI and recording of acquittance rolls, Part-II Orders and other vouchers, correspondence files, other miscellaneous records and registers.

(13) Completion and maintenance of current IRLAs i.e., authentication, page numbering of continuation sheets attestation of balances carried over/brought forward, attestation of

entries in the audit and other cages of Part-I to III of IRLAs by the SO(A)/AAO and general arrangements and condition of IRLA binders.

(14) The arrangements existing in PAOs for dealing promptly and efficiently with :—

- |                             |                               |
|-----------------------------|-------------------------------|
| (a) Letters                 | in respect of—                |
| (b) Complaints and queries. | (i) effective personnel.      |
| (c) Claims                  | (ii) non-effective personnel. |

(15) State of other special items of work in the PAO:—

- (a) Finalisation of provisional balances
- (b) Post release complaints
- (c) Clearance of surplus/wanting fund cards and settlement of outstanding objections/discrepancies in Fund Accounts transferred by CDA (Funds).

(16) Completion of test checks by Superintendents and sampling by Officers and completion of registers prescribed therefor. If there are arrears, action taken or arranged to be taken for their clearance should be indicated.

(17) Imprest Account work in PAO in particular, examine and report whether—

- (i) all the registers and statements required to be maintained by the Imprest account group/task are being properly maintained and completed and are up-to-date.
- (ii) there is any delay in the listing of acquittances rolls and Fund debit vouchers to the local ledger groups and other PAOs.
- (iii) there is any delay in the receipt of Imprest accounts from Imprest holders.
- (iv) the funds are shown in the demands (IAFA-524) supplied by regional CDA/Field Cashiers are agreed with those shown in the Imprest accounts.
- (v) the amounts of acquittance rolls paid from Imprest as shown in the Imprest Accounts are agreed with total amounts of acquittance rolls listed to PAOs for each month.



(vi) the objections/observations are being raised promptly on Imprest Accounts and that they do not disclose any serious defect or irregularity.

(vii) there are objections/observations over three months old and if so (total number to be mentioned) and whether the PAO is pursuing them properly (state the number of cases in which you have given specific directions, i.e., cases where the pursuit of objections by the PAO was not vigilant or on proper lines).

(viii) surprise checks of cash balances of Imprest Accounts of every unit has been conducted atleast once in a quarter as required by AO 781/64

(ix) (a) Records exist both in the Imprest and Ledger groups showing that reconciliation of figures under the Head 0/018/65 has been carried out systematically by the PAO monthly/quarterly; (b) You have personally sampled the summaries, top sheets, acquittance rolls, control register and other documents to ensure that the figure relating to acquittance rolls recoveries compiled through the abstract of receipts and charges agree with the total amount of acquittance rolls shown as adjusted in the acquittance rolls progress registers for three months of the quarter; (c) You are satisfied that the reconciliation has been done properly in accordance with the prescribed drill and (d) The PAOs have actually reconciled properly and satisfactorily the figures appearing under 0/018/65.

NOTE.—The various certificates of ledger groups will be personally scrutinised and the consolidated certificate of Imprest Section and other documents maintained will be seen and initialled by the Reviewing Officer.

(x) you have personally test checked some of the registers, Imprest Accounts and Imprest Holders ledgers and are satisfied that the Imprest Account Group/Task is functioning satisfactorily.

(xi) you have test checked the monthly broad sheets of the consolidated Imprest Accounts and satisfied that prompt action is being taken to compile all the items/Imprest Accounts

compilable by Imprest Groups and that suitable machinery exists to ensure compilation of arrear items/Imprest Accounts without omission or under delay.

(xii) you have test checked some Fund debit vouchers on account of payment of final balances/final withdrawal/temporary advances of AFPP Fund and are satisfied that the vouchers have been properly scheduled to ledger groups and promptly accounted for in the Fund accounts of the subscribers.

(xiii) arrangements exist for the safe custody of cheques and proper accounting of cheque books and certificates are being rendered to main office on due dates.

(xiv) cheques have been issued promptly against requisitions for funds from the centre and entered in the cheque register, cash requisition and cash book and accounted for in Imprest Holders Ledgers and whether Schedule-III have been rendered to Main Office "in-time".

(18) Preparation of punching medium and maintenance of registers in connection therewith and for the exchange accounts transactions. In particular examine and report: —

(i) whether all the registers required to be maintained for the allotment of voucher number to the punching medium and for the processing of Settlement Account and Defence Exchange Accounts transactions are maintained by the Central Control Group and are up-to-date.

(ii) whether there is any delay in the despatch of the punching media to the (CDA) (Funds), Meerut each month and in dealing with Settlement Accounts and Defence Exchange Account I.D. Schedules.

(iii) whether the Central Control Group exercises proper check to ensure that fictitious code numbers are not operated and that the office copies of the punching media are properly recorded by that group.

(iv) whether you have personally test checked some Class-2 vouchers to ensure that transfer entries have not been necessitated as a result of negligence on the part of the PAO.



- (v) whether Schedule-III and punching medium are correctly prepared for the cheques issued to Post Masters for FAMO/FSMO and casual remittances and promptly despatched to the CDA (Funds), Meerut so as to ensure inclusion of the amounts in the compilation of the month concerned.

(19) **Demand Registers.**—Are there any demands outstanding in the PAO for more than 6 months/1 year and if so whether you have personally reviewed them? Whether special action necessary to clear them has been taken by the PAO.

(20) **Reconciliation of opening balance of IRLA transferred between units within the same PAO.** In particular examine and report on :—

- (i) whether records exist both in the ledger group and central control group to show that the above reconciliation has been systematically carried out quarterly by the PAO.

NOTE.—A few unit summaries in the ledger section will be selected for sampling. The check will proceed from the group consolidation in to the working sheets and hence to the figures in the summaries of the units. In particular the transfer in figures will be checked with appendices received from other groups.

- (ii) whether in the one line summary figure for the PAO as a whole in the CC Group the amount under credit-debit balances "Transfer out" is equal to the amount under credit/debit balances "Transfer-in".

- (iii) whether you are satisfied that the reconciliation has been actually done by the PAO in accordance with the prescribed drill.

NOTE.—The various documents on record in CC Group in this regard will be personally scrutinised and (i) the certificate of agreement recorded by CC Group on the one line summary consolidation for the whole office and (ii) the certificate of check recorded thereon by the Review Group and approved by the Head of the PAO will both be seen and initialled by the Reviewing Officer.

(21) **Maintenance of AFPP Fund Accounts.**—In particular examine and report whether—

- (a) all the registers required to be maintained by the Central Fund Cell are being maintained and completed and are up-to-date.

- (b) the nomination forms have been obtained without any delay in all cases and kept properly under lock and key after necessary verification.

- (c) proper action has been taken to note all recoverable fund advance in Part-II of the IRLA.

- (d) one line figures consolidated by the Central Fund Cell are correct with reference to the figures furnished by the ledger groups and fund debits scheduled by the imprest group and whether transfer-in and transfer-out balances in the PAO agree.

- (e) the totals of recoveries of fund subscriptions and refunds of withdrawals shown in fund summaries agree with the amounts shown in the pay summaries as compiled in the abstract of receipts and charges.

- (f) annual fund statements were correctly issued on due dates and acknowledgements of Officers Commanding units obtained and recorded.

- (g) matters connected with final settlement of fund accounts and issue of payment authorities on account of temporary advances/final withdrawals are dealt with promptly and correctly.

NOTE.—Test check some of the finally settled fund accounts and contingent bills on account of temporary advance/final withdrawal and comment on the result.

- (h) the procedure laid down for the issues of cheques by Main Office on final settlement of AFPP Fund Accounts is correctly followed and whether the receipts from payees/Banks acknowledgements are watched properly by the PAO.

- (i) the procedure laid down for the transfer of Fund accumulations remaining unclaimed for six months from the date of tender to the head 'Unclaimed Deposits' at the end of the year has been correctly followed.

### PART III—TECHNICAL QUALITY OF WORK IN THE PAOs

1. Examine and report whether all particulars required are noted on the IRLAs.



2. Examine and report whether pay cages in the IRLAs are correctly and neatly posted and initialled by the persons required to do so.

3. Test check some of the IRLs of JCOs, ORs and NCs(E) to see the correctness of the entries in pay cages since the last review.

4. Test check some of the adjustments of contingent bills relating to miscellaneous allowances to see the correctness of adjustments.

5. Comment on the results of test check of adjustment of Part-II Orders in the IRLAs and state whether you are satisfied with the correctness of adjustments.

6. Test check some of the recoveries relating to acquittance rolls, family allotment and other demands to verify correctness.

7. Comment on the results of test checks of some non-effective IRLAs and all further credits authorised in those IRLAs and state whether you are satisfied with the action taken by the PAO.

8. Scrutinise some observations received on statement of accounts and debtors balances statements and state whether you are satisfied with the action taken by the PAO.

9. Scrutinise the observations raised by the Ledger Groups in PAOs against units and state whether they have been pursued properly and whether they disclose any serious defect or irregularity (any persistent procedural defect may be commented on).

10. Examine and report on the nature of complaints received from both effective and non-effective personnel and report whether they reflect adversely on the quality of accounts maintained by the PAO (An indication of the general nature of complaints may be given).

11. Scrutinise the accounts reconstructed, if any, in the PAO since your last visit and state whether you are satisfied that they have been correctly reconstructed and audited and whether the

causes necessitating reconstruction of the account as explained by the PAO are acceptable and unavoidable.

12. Please refer to the various orders and instructions (AIs, Government Orders, Part-I O.Os. circulars issued by Main Office) received by the PAO since your last visit and state whether the PAO has taken proper and prompt action and wherever any re-adjustment is required the PAO has taken prompt action in the matter and that the method adopted for review and re-adjustment has been proper and does not permit omission.

13. Comment on the position of debtor balances in the accounts and adequacy or otherwise of action taken by the PAO for getting the debtor balances liquidated expeditiously.

14. Test check some of the former service claims admitted by PAOs with the information available in the claims to ensure that they have been correctly admitted.

15. Scrutinise some of the items, ticked and initialled in the remarks column of the summary by the superintendent/Officer-in-charge, Ledger section in token of their having exercised the requisite check or scrutiny, as the case may be, on the amounts compiled as a result of various adjustments made in the IRLAs and state whether you are satisfied with the correctness of compilation.

16. Examine and report whether (i) recoveries on account of AFPP Fund subscriptions and refundable advances (with interest) have been effected in the IRLAs regularly and at the correct rates; (ii) Fund cage of the IRLA has been correctly and neatly posted and the progressive totals of monthly balances have been reduced by the Fund debits of a particular quarter which are received and posted after the fund account of the quarter is closed, (iii) the calculation of the progressive balance, interest and final closing balance at the end of the year has been checked by another auditor.

17. Report whether there is any item of importance or of general applicability, covered by the existing orders which you consider requires to be examined from a higher audit angle (full details should be given with specific recommendations),



18. Report whether any peculiar features have been noticed by you in the working of the PAO.

#### PART IV—POINTS DISCUSSED WITH THE CENTRE COMMANDER/ OFFICER-IN-CHARGE RECORDS

Enumerate the points discussed with the Officer-in-charge records/centre commander in connection with:—

1. Submission of pay accounting documents to PAO by units/record office to facilitate action in PAO.
2. Particular suggestions for improvement of defects noticed in the publication of Part-II orders by units/record office.
3. Expeditious liquidation of heavy debtor balances. (The materials for the conference will be collected during the review of audit objections and observations and technical review of accounts in the PAO and references already received from the PAO).

#### PART V—REVIEW OF WORK DONE BY REVIEW GROUP

Are you satisfied after examination :—

1. that the review work is proceeding steadily and efficiently? Test check a few items

of work by sampling and offer your comments thereon.

2. that there are no arrears in carrying out the review?
3. that the auditors have completed the work according to the percentage prescribed and according to the selection orders issued by the head of the PAO?
4. that the superintendent is properly reviewing the work of his auditors?
5. that the head of the PAO has taken prompt action to rectify the errors/omissions pointed out by the review group?
6. that the master note book is maintained upto-date?
7. that reconciliation of figures under field deposits has been correctly done? (Test check the process leading there to and offer your comments thereon).
8. that proper checks are conducted by the review group over the reconciliation done by the Imprest Group of amounts compiled to the head "Advances-PAO's".
9. that fund summaries have been checked to the extent prescribed?



## CHAPTER IV

### PAY ACCOUNTS OFFICES (OTHER RANKS)

#### SECTION 1.—GENERAL ORGANISATION AND FUNCTIONS

##### Objectives

81. The objectives of PAO (ORs) are:—

- (i) To maintain pay and provident fund accounts of JCOs (including JCOs holding honorary commission rank) ORs/NCs(E) correct and complete in all respects issued statement of accounts on due dates.
- (ii) To ensure prompt authorisation of advances wherever admissible.
- (iii) To advise record officer/centre commanders on matters relating to pay and allowances of JCOs/ ORs/NCs(E).
- (iv) To ensure prompt settlement of pay and provident fund accounts of individuals becoming non-effective.
- (v) To maintain pay accounts of Defence civilians serving in field areas.
- (ii) Payment of travelling allowances (including conveyance and road allowance) claims of the personnel mentioned at (i) above and rail fare to recruits. The payments of such claims of JCOs, ORs and NCs(E) proceeding to embassies and diplomatic Missions abroad or proceeding on temporary duty for courses of instruction abroad will, however, be done centrally in the main office of the CDA (ORs) concerned vide para 37, item XXIX.
- (iii) the audit of Field Imprest accounts rendered by field imprest holders; and
- (iv) the audit of Major financial and accounting irregularities rendered by the officer i/c, records in respect of cash assignment, placed at their disposal for payment of FAMOs and FSMOs.

##### General Organisation and Functions

81(A). The Pay accounts offices (other ranks) are responsor:—

- (i) The maintenance on IRLA system of the pay accounts of all JCOs (including JCOs holding honorary commission ranks) ORs and NCs(E) (including Reservists); and of the non-gazetted civilian personnel (either permanent or temporary) centrally controlled by record offices who proceed to field or operational areas except in the case of personnel based on A.P.S. records, Kampttee and those posted to static and nonoperational units whose personnel are not entitled to field service concessions.

82. The head of the pay accounts office (ORs) is directly in charge of that office. He is also the local representative of the CDA (ORs) under whose control he functions. All accounting arrangements and local orders and instructions designed towards the efficient conduct of work and administration of the PAO will be made in accordance with the standing orders and instructions issued by the CDA (ORs)/the concerned reviewing officers from time to time.

83. The head of the PAO is responsible for the discipline leave and other matters of the establishment serving under him. The local administration connected with the building occupied by the PAO, viz., hygiene, sanitation, fire precautions and security measures will generally be the responsibility of the group/centre commander/ officer-in-charge records. The PAO will, however,



advise the local administrative authorities on all matters connected with the building occupied by the PAO.

lectively and individually, examine daily dak and give directions for their disposal where necessary will conduct test checks by way of sampling over the work of his subordinates to ensure that his directions and instructions are carried out correctly and furnish the Main Office and/or Reviewing Office and on the due dates with correct statistics and reports as required from time to time.

84. The other important duties of the head of the PAO are summarised below :—

(i) He is responsible for the efficient working of the PAO, for the proper maintenance of IRLAs, for the correct and speedy adjustment of Part-II Orders, personal claims (including service gratuity claims), acquittance rolls, family allotments, hospital stoppages rolls, regimental cuttings (where permissible) and all other dues to government, for sanctioning former service claims of re-enrolled personnel where admissible, for regular and prompt supply of quarterly statement of accounts to the soldiers, for making special reports of cases of debtor balances to the O.C. Unit or formation concerned to ensure liquidation thereof.

(ii) He is responsible for dealing with all correspondence relating to the pay and allowances of the individuals whose IRLAs are maintained in his office. He will be responsible for issuing LPCs (Pay slips in the case of service personnel posted to Embassies and Diplomatic Missions abroad except in U.K.) of individuals transferred to another audit circle or pension establishment. Wherever a superintendent is placed in charge of a PAO, the Officer-in-Charge Records is responsible through an officer deputed by him to sign LPCs. When individuals are transferred to another Regiment/Corps the head of the PAO will be responsible to arrange for the transfer of the IRLAs themselves to the concerned PAOs vide para 226.

(iii) He will have close contact with his officers and staff; maintain harmony and hearty co-operation among the establishment, he will discuss common problems affecting the work of the PAO with his officers, AAO/SO(A)/supervisors and clerks, both col-

(iv) He is the local financial adviser to the Group/Centre Commander/Officer-in-Charge Records on behalf of the CDA (ORs). He will render general assistance and advice in the application of rules and orders and also assist in the expeditious settlement of complaints relating to pay and allowances and claims of individuals both effective and non-effective.

(v) He will refer to the Main Office any point of doubt in the matter of application of rules and orders for clarification.

85. The efficient and smooth working of the PAOs is dependent on the close co-operation between the staff working in the Group/Centre/Record Office and the staff of the Defence Accounts Department. To ensure this, regular contact will be established by means of periodical (weekly or fortnightly) references between the head of the PAO and Group/Centre Commander/Officer-in-Charge Records (or their representatives). The head of the PAO will bring to the notice of and discuss with the Group/Centre Commander/Senior Record Officer, any difficulties experienced by him regarding initial documents connected with pay accounts. Instances of want of co-operation on the part of the administrative staff with the Defence Accounts Department staff and vice versa will be specially brought to the notice of the CDA (ORs). A brief record of the points discussed with the Officer-in Charge Records, Group or Centre Commandant will be kept by the head of the PAO for review by the inspecting officer.

86. Each PAO in general, comprises of the following sections :—

(1) Record

(2) Administration

(3) Central Control



- (4) Imprest
- (5) Ledger
- (6) Review

The functions and responsibilities of the several sections and the procedure of work to be followed in each of them are given in detail in the succeeding sections of this chapter. In small PAOs, where no separate sections to deal with "Record", "Administration", "Central Control" and "Review" works are functioning as such, their functions will be carried out by one or more task holders.

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## SECTION 2—RECORD SECTION

### General

91. The procedure laid down in Chapter-I of Office Manual, Part-II (Vol. I) for the Record Section of a Controller's Office will in general be adopted by the PAOs. The procedure relating to certain special items of work in PAOs is given in the following paragraphs.

### Inward Dak

92. The following important items of dak relating to the Imprest Section of a PAO will be registered and distributed as indicated below :—

- (i) The demands on IAFA-524 from the regional CsDA [including the CDA (O) Poona], on account of the funds supplied to Imprest holders will be diarised in duplicate in a separate diary in the form given below prefixing the inward diary number with the letters I.A./D. The original with the demands will be handed over to the imprest section whose receipt will be obtained on the duplicate.

Inward Diary Number	No. and date of IAFA-524	From whom received	Amount
1	2	3	4

- (ii) Vouchers for payments made from imprest, which will comprise of acquittance rolls, Contingent bills, IAFF-1034, etc., will be diarised in duplicate in the "Daily Journal of Acquittance Rolls" (IAFF-3014) and the original along with the vouchers will be handed over to the Imprest Section and their receipt obtained on the duplicate,

- (iii) Imprest Accounts, on receipt, will be diarised in duplicate in a separate dak register and handed over to the Imprest Section along with the original dak sheet obtaining necessary acknowledgement on the duplicate copy.

- (iv) Hospital stoppage rolls, loss statements, rent bills and other debit vouchers received in the PAO will be diarised in triplicate, ledger groupwise by this section in a dak slip in a separate series. The original dak slip along with vouchers will be sent to the ledger group concerned and the duplicate dak slip will be sent to 'CC' Section. The triplicate copy will be retained in 'R' Section.

### Postage

93. The demand for postage will be submitted by the PAOs in the South to the Main Office and by the PAOs in the North to the CDA (ORs) North and the PAOs in the Central to the CDA (ORs) Central, quarterly in April, July, October and January of the financial year. The demand will take into account the requirement of postage from the 16th of the first month of the quarter for which claimed to the 15th of the first month of the next quarter and should reach the Main Office concerned sufficiently in advance for compliance, eg; the demand for the quarter from the 16th January to the 15th April should reach the Main Office concerned by the 1st January.

The demand will be submitted on a contingent bill with the following particulars :—

- (i) The month in which the last charge was incurred.
- (ii) The balance of service stamps on hand on the day of submission of the claim.
- (iii) Balance on the date of submission of the previous claim.
- (iv) Average expenditure per month as worked out from the expenditure incurred during the period between the dates mentioned against (ii) and (iii) above.



- (v) The particular treasury officer in whose favour the cheque is required to be drawn.

### Surprise Check of Postage

94. The head of the PAO will arrange for the surprise checks of the stock of service stamps by actual physical check as often as possible. Where there is more than one SO(A)/AAO in a PAO, one SO(A)/AAO will be detailed for a week by rotation of checking the expenditure on postage in accordance with the procedure laid down in Chapter-I of the office manual Part-II (Vol.-I).

### Books of Regulations, Army Instructions, Army Orders etc.

95. The supply of books of Regulations, Codes, Army Instructions, Army Orders and corrections thereto will be arranged by the Main Office. All requirements or variations to requirements will be intimated to that office.

96. A proper record of all books of regulations held on charge will be kept in a register opened for this purpose. The books of regulations for office use and those for examination purposes will be shown separately in this register. Another register showing the distribution of books will also be maintained in accordance with para 65 of office manual, Part-II (Vol.-I). These registers will be submitted to the head of the PAO every month for inspection.

97. Heads of PAOs will exercise surprise physical checks at reasonable intervals i.e., at intervals not longer than a quarter and record the result of the checks in the register of books of regulations under their dated signature. A proper record of the individuals holding charge of books from time to time will be kept in the register of books of regulations. In the case of transfer of charge the relieving and relieved officers or SOs(A)/AAOs or clerks concerned will arrange for the proper handing and taking over of books after physical verification and a certificate to the effect that the books on charge have been correctly taken over and tallied with those shown in the register will also be recorded. In every case of loss, the relieving officer will be held responsible unless he has made a discrepancy report in the presence of the relieved officer.

98. A physical stock taking of books of regulations held on charge will be carried out on the 1st June of every year. The register of books of regulations will form the basis of this annual stock taking. The result of this physical verification will be submitted to the Main Office separately for office stock and examination stock in the proforma shown below so as to reach the main office on or before 15th June of each year.

NOTE.—Physical verification of books will be made by a member of the staff not connected with the custody of the books and a certificate to that effect will be endorsed in the annual returns.

### PROFORMA

Statement showing the books of regulations etc., held on charge of.....  
Office/Section for the use of SAS Candidates/  
Office use as on the 1st June 19 .....

Sl. No.	Full title of the publication and year of edition	Year of print	No. of copies held on charge as shown in the previous statement	No. of copies received during the year	No. of copies transferred during the year
---------	---	---------------	---	--	---

1	2	3	4	5	6
---	---	---	---	---	---

No. of copies actually held on the 1st June 19 .....	Surplus	Deficiency	Remarks
--	---------	------------	---------

7	8	9	10
---	---	---	----

Station :

Date :

Signature of the Head of Office

Full details regarding the sources from which the books were received or the destinations to which they were sent will prominently shown citing reference to the number and date of the relevant communications of the main office authorising transfer of books. All losses will be investigated immediately and a report furnished to the main office together with the names of the individuals responsible for the loss.



99. Whenever books are issued and taken outside the library for consultation or for examination purposes, the particulars of such issues will be recorded in a issue register (the proforma of which is given below) and the dated full signature of the receiver will be recorded in support.

### PROFORMA

Sl. No.	Name of the Book	Year of the edition	Dated signature of the receiver	Dated signature of the librarian or SO(A)/AAO when the book is returned back
1	2	3	4	5

### Stationery and Forms

100. PAOs are not authorised to place indents direct on the supplying authorities for their requirements. They will submit their indents through the main office to the supplying authorities in accordance with the instructions issued by the Main Office and those contained in command orders from time to time. These indents will be checked by the Records Section of the Main Office and after counter signature passed on to the supplying authority concerned.

101. PAOs are prohibited from purchasing stationery locally. The circumstances and the limits upto which local purchase of stationery may be resorted to are laid down in para 37 Office Manual, Part-II (Vol.-I). All cases for local purchase of stationery will be submitted with the following particulars to the Main Office for according requisite sanction :—

- (i) Attested copies of non-availability certificate issued by the supplying authority or proofs of non-supply of essential requirements of stationery articles.
- (ii) A certificate that the demand has been fully scrutinised at a sufficiently higher level and is considered absolutely minimum and inescapable without any further scope of economy in it.

- (iii) The lowest prevalent rate in the market together with the quantities required and the total cost involved. Quotations from four or five local dealers will invariably be obtained and forwarded to the Main Office.
- (iv) Whether any sanction for the local purchase has already been obtained during the current financial year.
- (v) The cumulative total amount for which sanction has already been obtained during the current financial year.
- (vi) Number and date of the Main Office reference under which the last sanction was accorded.

Separate claims will be preferred for each local purchase with the following certificates :—

- (i) The articles have been purchased at the lowest rate obtainable in the market and on a competitive basis.
- (ii) The items purchased have been taken on ledger charge.
- (iii) The financial limit in a year for the local purchase of Stationery for the office has not been exceeded during the current financial year.

NOTE.—In the case of purchases effected with reference to non-availability certificates furnished by the CSD, it should be observed that the actual purchases are made within the period covered by such certificates. In cases where the purchases are made without reference to non-availability certificates in emergent cases, with prior sanction of the Main Office an additional certificate that the stationery articles were not actually received from the supplying agency till the date on which such purchases were effected, should also be endorsed.

The non-availability certificate issued by the supplying authorities will be attached to the claim. Particulars of payee in whose favour cheque is to be issued in payment will be clearly endorsed on the claim.

A proper account of receipt and issue of articles of stationery will be kept in a Register on Forms S-41. Audit of the Register, verification of the stock balances and surprise checks will be carried out as laid down in para 38 Office Manual Part-II (Vol.-I).

### Typewriters, Duplicators etc.

102. The procedure outlined in Office Manual Part-II (Vol.-I) for the maintenance of proper records, etc., of typewriters, duplicators, plus adders and automatic numbering machines and for carrying out repairs to typewriters and duplicators will be followed. For purposes of condemnation of/repair of typewriters and duplicators, a report regarding the condition of the



machine/estimated cost of repairs will be obtained in the following proforma from the local representatives of the authorised agents, or other local firms in cases of repairs and sent to the Main Office for authorising or for obtaining authorisation for the condemnation or repair of the machine as the case may be.

NAME OF THE OFFICE .....  
 DESCRIPTION OF MACHINE;  
 MACHINE NO.....MAKE.....MODEL.....  
 SIZE.....  
 DATE OF ORIGINAL PURCHASE .....  
 PRESENT APPROXIMATE VALUE.....  
 GENERAL CONDITION .....

*Parts broken/worn out requiring replacement	Parts missing	Other charges, overhauling etc.

Part	Cost of replacement	Part	Cost of replacement

TOTAL	TOTAL	TOTAL

Grand total of cost of repairs/replacements etc. Rs ...

.....Expected period of service after repairs/replacements have been carried out.....

Any other remarks.....

Inspected by .....

On.....19 .....

\*NOTE.—The broken and worn out parts should not be removed from the machine, they should be sent along with the machine for disposal, if eventually condemned.

Contingent bills submitted to the Main Office on account of repairs to the machines will be supported by pre-receipted bills (stamped wherever necessary) and certificates to the effect that :—

(a) a guarantee of one year for all new parts, excepting rubber parts, fitted to the machines has been obtained and recorded ;

(b) the repair charges are due to fair, wear and tear;

(c) the repair charges are not claimed in respect of any new machines during the first twelve months of their sale by the firm ; and

(d) in cases where the parts are replaced, the old parts have been returned by the repairing firm and that these will be disposed of in accordance with the instructions contained in AO 250/50 as amended by AO 361/55.

103. In regard to servicing and maintenance of office machines other than typewriters and duplicators, PAOs will utilise the services of companies who have entered into contracts with the Directorate General, Government of India, Supplies and Disposals, New Delhi. The amount to be incurred on such servicing and maintenance will not exceed the limit of the current rates fixed by the Directorate General of Supplies and Disposals, New Delhi. Bills for such expenditure will be submitted to the Main Office for payment.

104. An annual returns of typewriters, duplicators and other office appliances in use (including fire extinguishers) showing their condition as on 31st December of each year will be submitted to the Main Office by the PAOs so as to reach the Main Office by the 5th January of the following year. The return will be submitted as per proforma (Part-A) given in Annexure 'L' to Chapter-II, Office Manual, Part-II (Vol. II). In addition to the particulars required by each column of the return, the following information will also be furnished :—

(i) Suitable explanations for variations from the last return in regard to the number and condition of the machines and other appliances shown in the return.

(ii) In the case of machines of appliances shown as repairable/unserviceable, the estimated cost of repairs, where they are shown as unserviceable, the fact whether the unserviceability has been certified by the authorised agents of the firm should be indicated.

(iii) Action taken to dispense with unserviceable typewriters should be indicated in the remarks column in the proforma.

#### Binding of Records

105. The binding work in PAOs will be done on contract basis with private book binders on a competitive basis after obtaining the prior sanction of the Main Office. Bills will be submitted to Main Office for payment.



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### Custody of Records

108. Documents which are not required for frequent references will be received in the Record Section for safe custody. The general procedure for the maintenance etc. of records is given in para-57 et. seq., Office Manual, Part-II (Vol. I). For the maintenance of pay books and IRLAs in the Record Section and for the disposal of time expired records, the special instructions given in the succeeding paras also will be observed.

### Pay Books

109. Closed pay books (IAB-64) pertaining to effective personnel after check with the IRLAs will be received in Record Section/Group for custody. The pay books will be arranged and recorded according to the sequence of Army numbers to facilitate easy reference.

### IR.LAs

110. Closed IRLAs of personnel becoming non-effective will be held by this Section/Group in the safe and proper custody. The last pay books pertaining to those IRLAs will be stitched with the IRLAs concerned and put in a jacket. One jacket will be used for each account. Full particulars of the individual to whom the documents relate as also the date on which they are due for destruction will be noted prominently on each jacket. This date will also be noted in the Register to be maintained by the Record Section/Group against the relevant Regimental/Army No. of IRLAs. The closed non-effective ledgers will be arranged on racks in numerical sequence in definite blocks ranging between specified regimental numbers, say 1 to 20000 ; 20001 to 40000 ; and labels will be pasted on the rack for easy guidance.

Current IRLAs (effective) which have become bulky and sent to Record Section for custody will be kept apart from the closed IRLAs arranged in numerical sequence.

The pay books or jackets containing IRLAs will be issued only on production of a requisition signed by an SO(A)/AAO.

### Disposal of Time Expired Records

111. The procedure for disposal of time expired records is laid down in paras 521-524, Office Manual, Part-I. The position of such records will be reviewed by PAOs quarterly in APRIL, JULY, OCTOBER and JANUARY of each year and a certificate to that effect submitted to the Main Office by the 15th of the month following the quarter to which it relates. A list of time expired records on IAFA-492 endorsed with the necessary certificates will also be forwarded to the Main Office quarterly on the above date for giving disposal orders. If there are no lists, a nil report should invariably be rendered.

IRLAs and IAB-64 will be destroyed by burning only after obtaining the sanction of the Main Office. They should not be disposed of in any other manner.

Before taking up the destruction of non-effective IRLAs, a list of IRLAs due for destruction will be furnished to the Record Office concerned, containing Regtl. Nos/Rank/Name and date, of discharge/dismissal for their remarks, if any in respect of any IRLA required to be retained.

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## SECTION 3—ADMINISTRATION SECTION

### General

116. The establishment serving in PAOs (including the gazetted Officers) will be under the orders of the respective CsDA (ORs) for the purpose of conduct, discipline, leave, pay, transfers and other matters relating thereto.

117. (a) The PAOs listed below are entrusted with the task of preparing locally the establishment pay bills of their non-gazetted staff (including Group D).

(i) Army Service Corps (Mechanical Transport) Bangalore.

(ii) Army Service Corps (Supply) Bangalore.



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### Custody of Records

108. Documents which are not required for frequent references will be received in the Record Section for safe custody. The general procedure for the maintenance etc. of records is given in para-57 et. seq., Office Manual, Part-II (Vol. I). For the maintenance of pay books and IRLAs in the Record Section and for the disposal of time expired records, the special instructions given in the succeeding paras also will be observed.

### Pay Books

109. Closed pay books (IAB-64) pertaining to effective personnel after check with the IRLAs will be received in Record Section/Group for custody. The pay books will be arranged and recorded according to the sequence of Army numbers to facilitate easy reference.

### IR.L.As

110. Closed IRLAs of personnel becoming non-effective will be held by this Section/Group in the safe and proper custody. The last pay books pertaining to those IRLAs will be stitched with the IRLAs concerned and put in a jacket. One jacket will be used for each account. Full particulars of the individual to whom the documents relate as also the date on which they are due for destruction will be noted prominently on each jacket. This date will also be noted in the Register to be maintained by the Record Section/Group against the relevant Regimental/Army No. of IRLAs. The closed non-effective ledgers will be arranged on racks in numerical sequence in definite blocks ranging between specified regimental numbers, say 1 to 20000 ; 20001 to 40000 ; and labels will be pasted on the rack for easy guidance.

Current IRLAs (effective) which have become bulky and sent to Record Section for custody will be kept apart from the closed IRLAs arranged in numerical sequence.

The pay books or jackets containing IRLAs will be issued only on production of a requisition signed by an SO(A)/AAO.

### Disposal of Time Expired Records

111. The procedure for disposal of time expired records is laid down in paras 521-524, Office Manual, Part-I. The position of such records will be reviewed by PAOs quarterly in APRIL, JULY, OCTOBER and JANUARY of each year and a certificate to that effect submitted to the Main Office by the 15th of the month following the quarter to which it relates. A list of time expired records on IAFA-492 endorsed with the necessary certificates will also be forwarded to the Main Office quarterly on the above date for giving disposal orders. If there are no lists, a nil report should invariably be rendered.

IRLAs and IAB-64 will be destroyed by burning only after obtaining the sanction of the Main Office. They should not be disposed of in any other manner.

Before taking up the destruction of non-effective IRLAs, a list of IRLAs due for destruction will be furnished to the Record Office concerned, containing Regtl. Nos/Rank/Name and date, of discharge/dismissal for their remarks, if any in respect of any IRLA required to be retained.

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## SECTION 3—ADMINISTRATION SECTION

### General

116. The establishment serving in PAOs (including the gazetted Officers) will be under the orders of the respective CsDA (ORs) for the purpose of conduct, discipline, leave, pay, transfers and other matters relating thereto.

117. (a) The PAOs listed below are entrusted with the task of preparing locally the establishment pay bills of their non-gazetted staff (including Group D).

(i) Army Service Corps (Mechanical Transport) Bangalore.

(ii) Army Service Corps (Supply) Bangalore.



- (iii) Electrical and Mechanical Engineers, Secunderabad.
- (iv) Arty. Depot and Records, Nasik.
- (v) Corps of Signals, Jabalpur.
- (vi) Army Medical Corps, Lucknow.
- (vii) Army Ordnance Corps, Secunderabad.
- (viii) Bengal Engineering Group, Roorkee.
- (ix) BEG, Kirkee.
- (x) MEG & Centre, Bangalore.
- (xi) AC(R), Ahmednagar.
- (xii) DSC, Cannanore.
- (xiii) ACE, Pachimarhi, } Preparation of pay bills in respect of these
- (xiv) MRC, Saugor } two PAOs have been entrusted to PAO(ORs) Corps of Signals, Jabalpur.

(b) The following procedure will be adopted by the PAOs in preparing their establishment pay bills locally :

- (i) The provisions of Office Manual Part-II regarding the preparation of establishment pay bills will be observed.
- (ii) After closing the pay bills for a month, the PAO will send a requisition to the Main Office concerned for the net amount required for disbursement to the members of establishment (including Group D employees) so as to reach the above offices by the 25th of the month to which it relates or even earlier, if possible.
- (iii) On the authority of the requisition, the Main Office concerned will issue a cheque for the amount (Not payable before the first of the following month) in favour

of the State Bank of India for credit to the Public Fund Account of the PAO.

- (iv) After disbursement, the PAOs will send the audit copy of the pay bills together with all supporting vouchers and a consolidated abstract of receipts and charges so as to reach the Main Office concerned by the 20th of the following month.

118. The pay and allowances of the non-gazetted establishment serving in PAOs other than those listed in para 117 above will be drawn by the Main Office concerned and remitted to them for disbursement. In respect of the PAOs which are not under the direct charge of gazetted officers, the cheques will be issued by the Main Office concerned in favour of the Officer-in-charge Records/Commandant Centres concerned. The acquittance rolls duly signed by the payees and stamped where necessary will be returned to the Main Office concerned as expeditiously as possible after disbursement together with a summary showing the total payments made on each date and the undisbursed amount, if any, remitted into the treasury. An acknowledgement for the same will be obtained from the Main Office concerned and kept on record with the Office copy of the summary.

119. The undisbursed amount will be remitted into treasury by all the PAOs (including those preparing their own pay bills locally) by the last date of the month and the treasury receipt forwarded to the Main Office concerned for adjustment. In the case of PAOs where conveyance charges are incurred to go to the bank the undisbursed amount will be remitted into the treasury on the first working day of the next month before encashing pay cheques. For any relaxation in this regard, the special permission of the Main Office concerned should be obtained.

#### Maintenance of Cash Book

120. Cash book and subsidiary registers will be maintained by PAOs in accordance with the procedure laid down in Office Manual Part-II. Although cheques on account of pay and allowances and other payments in respect of PAOs which are not operating public fund accounts are issued by the Main Office concerned, in favour of the Officer-in-charge Records/Commandant Centres concerned, the entire work with regard to distribution and accounting of cash will be done by the Officer-in-charge, PAOs. For this purpose they will also maintain cash books and subsidiary registers. In their cases, the main office concerned will endorse a copy of the cheque slip to them.



The heads of PAOs are personally and indisputably responsible for the security of cash in their possession and for its proper accounting, and it should not be left to their subordinates. In major PAOs, however, the writing up of cash book may be entrusted to a subordinate. In this case the cash book should be scrutinised and initialled daily by the head of the PAOs; if there are more than one transaction, each transaction will be initialled separately.

NOTE 1.—A separate public fund account will be opened with the state bank of India/Treasury to deposit the amount granted by the state for amenities and the accounts should be recorded in a separate cash book. The amount will, however, be first accounted for in the main public fund cash book and then transferred to the amenities account cash book. The amount realised, if any from the staff by way of subscription etc., will not be mixed up with this account i.e. they will not be exhibited in the cash book maintained for amenities grant.

NOTE 2.—The cheques on account of service labels issued by the main office concerned will also be accounted for in the main cash book for the public fund account.

NOTE 3.—PAOs will approach the main office concerned for any expenditure in connection with office contingencies and office equipment. A register will be maintained on IAFA-481 to record all charges on account of office contingent expenditure.

NOTE 4.—PAOs holding permanent advance will furnish annually a certificate in the following form so as to reach the main office concerned on or before 10th April each year.

“CERTIFIED that a sum of Rs.....  
.....(Rupees.....only) on account of  
permanent advance held by me on 1-4-19...  
is due from me and is to be accounted  
for me”.

### Welfare Grant-in-aid

121. A separate account exclusively (for the amenities grant for the amount allotted by Government) will be maintained showing the “RECEIPTS” and “EXPENDITURE” thereof. An extract of this account together with supporting vouchers will be furnished to the Main Office concerned, soon after the close of the financial year to which the grant relates but not later than 30th April of the following year.

The vouchers sent in support of the account will bear a certificate by the head of the PAO to the effect that the articles purchased have been taken on ledger charge. The vouchers or dealer's receipt will be sent in original.

The grant-in-aid will be properly utilised by the PAO for the purpose for which it is intended and all purchases out of the grant will be accounted for properly in the register of articles maintained for the purpose.

### Confidential Reports

122. The annual confidential reports and the special confidential reports whenever called for in respect of non-gazetted staff will be written by the gazetted officers under whom they are serving. In the case of a PAO where there is more than one officer, these reports will be put up to the A.O. in-charge for comments. In major PAOs which are under the charge of IDAS Officers, the reports written by the A.Os will be graded by the head of the PAO himself. In the case of minor PAOs, the reports will be graded by the respective reviewing officers.

The reports will be sent to the Main Office concerned direct for further action.

NOTE :—The reports in respect of Record Clerks and Class-IV employees serving in the PAOs, and in the main offices will be accepted by the Jt. CDA concerned.

### Leave

123. The extent upto which leave may be sanctioned by the head of a PAO to the non-gazetted staff serving under him is given below :—

(a) PAOs under charge- (i) EL/leave on half pay/EOL/  
of IDAS Officers Commuted leave upto two  
months/60 days.

(ii) CL upto a maximum period  
of 12 days in a year subject  
to a limit of 8 days at any  
one time.

(iii) Quarantine leave subject to  
the restriction laid down in  
Article 309 CSR.

(b) AOs i/c PAOs

(i) EL upto one month/30  
days.



(ii) CL as at item (a)

(ii) above.

NOTE 1.—Cases for the grant of leave beyond 2 months/ 60 days (one month/ 30 days, EL only, in the case of PAOs manned by AOs) commuted leave, half pay leave in the case of PAOs manned by AOs, leave to ministerial Government servants retained in service beyond 55 years of age, leave in conjunction with joining time and any other cases of an important nature will be referred to the main office concerned.

NOTE 2.—In the case of PAOs which are under the charge of IDAS Officers, the CDA may delegate powers to sanction EL upto 15 days to AO (AN) or where there is no such officer to any other selected A.O.

124. Leave sanctioned by Sub-Offices to their establishment whose pay bills are prepared by the Main Office concerned will be intimated monthly in the proforma given below to reach main office concerned by the 3rd of the following month for inclusion in Part-II orders. Such intimations in respect of establishments for which pay bills are prepared locally will be furnished to the PAOs preparing the pay bills for inclusion in Part-II orders published by them on behalf of the CDA (ORs) concerned.

### PROFORMA

Monthly Leave Statement of the .....  
for the Month of .....

Sl. No.	Account No./ Service Book No.	Name	Grade	Where serving	Nature of leave
---------	-------------------------------	------	-------	---------------	-----------------

1	2	3	4	5	6
---	---	---	---	---	---

Period of leave From To	Total No. of days	Does he hold any permanent appointment	No. and date of the communication of the CDA/Sanctioning the leave, if any	Remarks
----------------------------	-------------------	--	--	---------

7	8	9	10	11	12
---	---	---	----	----	----

1. Certified that the leave sanctioned to all the personnel of this office during.....have been included in the leave statement.

2. Certified that the title(s) to leave has/have been verified and the leave sanctioned stands to his/their credit.

3. Certified that EOL has been granted only when no other leave stands to the credit of the individual(s) or at the specific request of the individuals.

4. Certified that the individual(s) shown above is/are likely on the expiry of leave to return to duty station from which he/they proceeded on leave or at another station in which he/they will be entitled to similar allowance.

5. Certified that the individual(s) shown at items..... would have actually continued to officiate in the post but for proceeding on leave vide Ministry of Defence (Finance) letter No. 7542/Accts-AN, dated 9-7-1964.

[I/C PAO (ORs)]

### Increments

125. A list showing the details in respect of non-gazetted staff whose increments fall due during a particular month will be prepared by the PAOs in the proforma given below in respect of all personnel included in their pay bills and submitted to the Main Office concerned so as to reach those offices by the first of the month preceeding the one in which increments fall due. For furnishing the necessary details in the list, a register showing the name, account number, date of next increment and the stage in the time scale of pay and particulars of non-qualifying service will be maintained by the PAOs. A separate list will be prepared for individuals who have to cross the efficiency bar which should further be supported by the certificates in Office Manual Pt. I paras 169 to 178.

Non-reckonable service, if any, coming to the notice of PAOs after submission of the list will be immediately intimated to the Main Office concerned.



## PROFORMA

Statement showing details of personnel included in the pay bill of PAO (ORs)..... whose increments fall due during.....

Sl. No.	Name	Account No.	GRADE		PRESENT PAY	
			Sub.	Offg/Ty.	Sub.	Offg/Ty.
1	2	3	4		5	

AMOUNT OF INCREMENT		DATE OF LAST INCREMENT (or of appointment to post)		DATE OF PRESENT INCREMENT	
Sub.	Offg/Ty.	Sub.	Offg/Ty.	Sub.	Offg/Ty.
6		7		8	

Non Qualifying Service		Whether the individual is under observation or involved in any disciplinary case still pending against him	Remarks
FROM	TO		
9		10	11

## Verification of Initials of Staff

126. The initials of all SOs(A)/AAOs, and clerks serving in the PAO will be obtained and kept in a register as prescribed in para 499, Office Manual Pt. I. The initials will be renewed on the 1st April each year. The register will be kept in the custody of the head of the PAO who will ensure that the register is regularly and properly completed.

## Miscellaneous

127. All claims preferred by the establishment will be submitted by the head of the PAO to the Main Office concerned duly countersigned wherever prescribed. On no account will any payment be made to the establishment for which a cheque or other authority for payment has not been received from the Main Office concerned.

128. Disciplinary cases, representations or appeals will be forwarded to the Main Office concerned for necessary action.

129. An annual return of surplus furniture showing the position as on 31st December of each year, will be submitted by PAOs so as to reach the Main Office concerned by the 5th January of the following year in the proforma given below :

Sl. No.	Location	Name of the article	Serviceable including those repaired & made serviceable		Remarks
			Number	Estimated price	
1	2	3	4		5

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## SECTION 4—CENTRAL CONTROL SECTION

## Objectives

135. The objectives of C Section are—

(i) To coordinate the technical/accounting functions of the ledger group.

(ii) To maintain an up-to-date record for easy and immediate location of individual accounts.



## General

135(A). CC section will control and coordinate the items of work done in ledger groups of the PAO. This section will :—

- (i) maintain an upto date list of units and formations whose pay accounts are maintained by the PAO *inter alia* showing their address, higher formation and command;
- (ii) maintain central card index of all effective as well as non-effective IRLAs (excepting computerised accounts) ;
- (iii) control all miscellaneous claims and demands excepting those items controlled and dealt with by imprest section vide section 5 of this chapter ;
- (iv) receive all treasury receipts (excepting those pertaining to imprest section) centrally, and ensure prompt adjustment ;
- (v) receive all closed soldier's personal pay-book (IAB-64) and ensure completion of the requisits checks by ledger groups;
- (vi) deal with PLI, schedules received from the Director of PLI, Calcutta;
- (vii) receive all final settlement cases centrally from the centre/record office and ensure timely disposal by ledger groups;
- (viii) render quarterly reports on Major financial and accounting irregularities ;
- (ix) collect and forward all punching media to the respective EDP Centre on due dates;
- (x) prepare and submit the quarterly compilation of the abstract of receipts and charges;
- (xi) render all reports and returns excepting those pertaining to Admin, Imprest and Review sections vide section 3, 5 and 7;
- (xii) furnish any information/statistics pertaining to IRLAs which may be required specially at times by higher authorities;
- (xiii) control issue of payment authority forms;
- (xiv) receive all LPC cum Data sheets centrally from the Record office and watch

for timely disposal by LPC cum Data cell;

- (xv) ensure timely rendition of AGIS recovery certificate to Record Office for preferring maturity benefit claims in respect of personnel due for discharge from service.

## List of Units

136. An upto-date list showing the names of units/formations whose pay accounts are maintained by PAO will be drawn up and kept by this section. The list will be corrected and kept upto-date with reference to the change regarding the units newly raised or disbanded or whose designation is changed. The list will also show the address of each unit/formation, name of the higher formation, command, as also the particular ledger group and task dealing with the units' pay accounts and the binder No. allotted to it. Changes effected in the list due to disbandment or reorganisation of any unit/formation will immediately be intimated to the Imprest section for taking necessary action in regard to the closing of the Imprest accounts, if any, maintained by the units/formations.

## Central Card Index

137. An index card on IAFF-1098 showing the regimental number/Army No. Rank, Name, Unit the respective ledger group and task will be maintained for each individual in the payment of the PAO to ensure that only one IRLA is maintained for him and to provide ready means for locating any and every IRLA in the PAO. The cards will be kept in strict numerical order of Regimental/Army numbers in separate series for (i) JCOs (including those granted Hony. Commission) (ii) ORs (iii) NCs(E) & (iv) Civilians (if any) to facilitate ready reference and immediate location of the IRLA. Cards relating to effective personnel will be kept separate from those of the non-effective personnels in separate trays or cabinets marked accordingly. While using the card index particular care will be taken that the arrangements of cards is not disturbed. They will not also be removed from the trays or cabinets except for making change in the location of the IRLAs or for transfer of the cards themselves from the effective to the non-effective collation.

NOTE.—Maintenance of index card on IAFF-1098 will not be necessary in respect of computerised IRLAs as central card index Master generated by the computer will serve the purpose



138. Whenever IRLAs are opened they will be passed on by the ledger groups to the card index group. The latter will prepare a card for each IRLA and then complete the relevant portion of the IRLA showing the date on which the card is opened and authenticate the entry by the dated initials of the card index clerk and the SO(A)/AAO. Particulars of all cards opened will be recorded in a register in the proforma given below :

REGT ARMY No.	Name	IRLA Ope- ned/recei- ved on	Card op- ened on	Initials of sd(a) receiving the IR- LA
1	2	3	4	5

NOTE.—A certificate to the effect that index cards have been opened for all newly opened IRLAs (excepting computerised IRLAs) will be furnished in the quarterly progress report of IRLAs.

139. Whenever there is a change in the Regimental/Army Number (including a change consequent on promotion of a soldier to the Rank of a JCO) an intimation to this effect will be received from the ledger group. On receipt of this intimation, an endorsement as under will be made as the last entry in the existing card :—

“Regimental/Army No.....change to  
.....vide Pt. II Order No.....  
dated.....of unit.....A fresh  
card for the new No. ....open  
on.....(Dated)”

Dated initials of the CCI Clerk.

Simultaneously a new card will be opened, showing the new Regimental/Army Number and other particulars detailed in para 137 above. Beneath the new Regtl./Army Number the old number will also be entered within brackets in red ink. During the annual census of the central card index, vide para 142 all the old cards for which new cards have been opened over a year ago will be removed and kept bundled up separately for any future reference. Whenever such cards are required to be transferred to the non-effective collation it will be ensured that both the cards are simultaneously transferred.

140. All casualties affecting the movement of IRLAs eg ; transfer from one unit to another in the same PAO or from one PAO to another, desertion, death, discharge, etc. will be noted on the index cards. Whenever a transfer occurs the name of the old unit will not be deleted but a fresh entry will be made thereunder so that the card will show the history of the movements of the individual.

In the case of transfer of IRLAs from one unit binder the another in the same PAO, the procedure envisaged in para 232 *ibid*, will be followed. The register of IRLAs-Transfer out maintained by ledger groups will be collected by the CC section in turn ledger groupwise and the card index marked within a week of transfer. Col. 10 of the register will be initialled by the CCI clerk in token of having marked the appropriate card index.

When IRLAs are transferred from one PAO to another the ledger groups will transmit all such IRLAs through the CC Section. The name of the PAO to which the IRLA is transferred will be noted on the index card, citing reference to the number and date of the forwarding memo.

141. The cards will be transferred from the effective to the non-effective collation when IRLAs are either transferred to another PAO, or finally closed on account of desertion, death, discharge or transfer to pension establishment. Such cards will be clearly marked in red ink as “CLOSED ACCOUNT”.

142. In order to ensure that the cards show the correct location of IRLAs a countercheck by comparing the location of IRLAs as per CCI with the unit summaries will be carried out in detail in alternate years. Any irregularities noticed out in such comparison should be rectified and also investigated with a view to ensuring non-recurrence thereof. A completion report of this check will be rendered by first March of every alternate year to the Main Office concerned.



### Soldiers Pay Book (IAB-64)

143. Completed soldiers pay books (IAB-64) forwarded by the units/formations will be centrally received in this section and entered in a control register on IAF-3064. The books will, thereafter be passed on to the ledger groups for verification of the advances noted therein with those records in IRLAs and return. On receipt back duly checked the books will be passed on to the Record Section for safe custody.

144. The control register will be reviewed and submitted to the Head of the PAO by the 10th of every month along with a list of cases outstanding with ledger groups. All cases outstanding beyond one month will be investigated.

### Hospital stoppage rolls, loss statements, Rent Bills and other debit vouchers

145. Hospital stoppage rolls, loss statements rent bills and other debit vouchers, recoveries on account of which are required to be affected in IRLAs in a single instalment will be diarised ledger groupwise by Record section in a dak slip in a separate series. The dak slips will be prepared in triplicate. The triplicate copy will be retained in Records Section, the duplicate will be received by CC section and the original along with the vouchers will be sent to the ledger groups concerned for effecting recoveries and indicating thereon the action taken in respect of each debit item and for transmission to CC section. On receipt of the original dak slip from ledger groups, the CC Section will live the duplicate copy of the dak slip already on record and posted in a guard file, CC section will also watch for the return of the original dak slip from the ledger groups within three days through the control charts which will be submitted to the Head of the PAO. The figures for the monthly progress report will be collected from these charts. The control register will be reviewed and submitted to the Head of the PAO by the 10th of every month along with a list of cases outstanding with ledger groups. All cases outstanding beyond one month will be investigated.

### Treasury Receipt

146. (i) Treasury receipts (original copies) excepting those pertaining to Imprest section will be received centrally in the Central Control section and then passed on to the ledger group concerned. The treasury receipts which do not actually involve adjustment in the IRLAs but are sent to the ledger groups for note in the IRLAs will be returned to Central control section after

noting. In other cases the ledger groups will carry out adjustment in the IRLAs concerned and return them to Central Control section indicating the classification code heads on the back of the treasury receipts. The treasury receipts will be adjusted once a month i.e., by the 25th of each month, the treasury receipts pertaining to imprest accounts audited by the PAO will, however, be adjusted in the monthly consolidated punching medium as per para 198. The treasury receipts adjusted during the month will be forwarded to the Accounts section of Main Office concerned along with the duplicate copy of the punching medium and a statement (in duplicate) of treasury receipts adjusted separately in respect of each bank/treasury. The Voucher No. (prefixed with section code No. and class of voucher) and the month of adjustment will be prominently indicated on the reverse of each MRO showing therein the Code heads to which the adjustment has been made. The original copy of the punching medium will be forwarded direct to the respective EDP Centre.

(ii) The treasury receipts will be compiled as a debit to the suspense head "Remittance into Banks/Treasuries" (Code No. 0/020/80) by per contra credit to the service head etc., concerned.

### Demands

147. The recovery of any demand will be watched through an entry made in the IRLA itself, irrespective of whether the same is recoverable in two or more instalments. Maintenance of demand register is not necessary in cases where recoveries arising out of demands can be straightaway effected through the IRLAs.

NOTE 1.—Such of the demands whether recoverable in lump-sum or in instalments which cannot be straightaway recovered in the IRLAs due to incorrect regimental No., Name etc., and require research or/and reference to other authorities will, however, be entered in a demand register and the progress watched.

NOTE 2.—The demand will be removed from the demand register when the amount is recovered in lump-sum or when it is transcribed in Part-II of the concerned IRLA or on receipt of an acknowledgement from other audit officer/party.

NOTE 3.—The receipt of credits on account of family allotment (including money order commission) and AFPPF recovery in respect of personnel posted to U.K. will be watched by the PAOs through demand registers vide sub para 2 of para 295.



### Postal Life Insurance Recoveries

148. In the case of Military personnel the Director, PLI, Calcutta prepares PLI schedules in duplicate showing particulars of the insurance and the amount recoverable from each individual and despatches the same on 10th of January, April, July and October every year to the PAO(OR) maintaining the Pay Accounts of the subscribers for the quarter ending February, May, August and November respectively.

The central control section in the PAO on receipt of the schedule will give extract of the items to the ledger groups for affecting recovery. The ledger groups will intimate necessary amendments to the schedule due to new admissions, discontinuance or other reasons in accordance with the instructions contained in the front page of the schedule and return the extracts to the Control Section. The Control section will complete the schedule with reference to the extracts and the PLI register referred to in para-149.

The Central Control section will ensure that:—

- (i) recoveries have been affected in all cases where necessary;
- (ii) necessary amendments to the schedule have been properly carried out due to new admission, discontinuance and other reasons ;
- (iii) no names have been omitted by the Director, PLI, Calcutta ; and
- (iv) the recoveries appearing in the quarterly abstract of receipts and charges invariably agree with the totals of the advances schedules relating to the quarter.

The certificates of recovery on the front page of the schedule will then be completed and the original copy of the schedule for quarter ending February, May, August and November will be returned to the Director, PLI Calcutta under a covering memo as per the specimen given in Annexure-A to this chapter by 15th February, May, August and November respectively. The details of the completed schedules will be intimated through the endorsement portion of the covering memo to the Accounts Section of the Main Office for preparation of the consolidated statement in support of the settlement account.

149. With reference to the instructions on the front page of the schedule the officer maintaining the pay accounts is required to show the names of the insurants, not included in the schedule, below the last entry, with necessary particulars as required in col. 2 to 5 of the schedule. To ensure that this is correctly done and recoveries of

PLI Premia are affected from all insurants a register in IAFF-3069 will be maintained. New admissions, discontinuance and changes in the rate of premia will be entered in the register as soon as they occur. When an insurant is transferred from the payment of a PAO this fact will be intimated to the Director, PLI Calcutta under advice to the Officer responsible for the maintenance of the individual's pay accounts on transfer, in order to enable the former to keep his schedules upto-date and the latter to effect necessary recoveries and complete the schedules accordingly.

150. In the case of civilian, a certified list of PLI premia in respect of individuals from whom recoveries on account of PLI have been affected will be made out on IAFA-431, monthly and sent so as to reach the accounts section of the main office by the 5th of the month to which the recoveries pertain. A punching medium will be prepared in duplicate representing the credit afforded to the DAA P&T concerned. The original punching medium will be forwarded to EDP Centre CDACC Meerut and the duplicate to the Accounts Section of the Main Office along with the certified list of PLI premia for carrying out the necessary inter-departmental adjustment.

151. In preparing the certified list of PLI premia the following instructions will be observed :—

- (i) The names of the insurants should be written /(Preferably typed) in IAFA-431 in alphabetical order.
- (ii) Where the name of the insurant is shown for the first time in a list, the place and date at which the last premium was paid and the designation of the last CDA/PAO/Audit Officer should invariably be noted.
- (iii) The main list should contain only cases where the policy numbers are known and filled in. Along with in, however, a subsidiary statement of cases where the policy number is left blank should be sent. In such cases necessary reference should be made simultaneously by the PAO to the Director, PLI Calcutta so as to obtain the wanting particulars and then furnish them in the subsequent lists.



- (iv) The order of names in a given list should be maintained from month to month, and should not be changed at least during a year, i.e., recoveries from pay for March to February.

#### General Provident Fund (D.S.) and I.O.F.W.P. Fund

152. The Central Control section will maintain a complete and correct list of fund account numbers of all subscribers to GPF(DS) and IOFWP Fund. Any changes affecting the list eg. transfer of subscribers discontinuance etc. will be noted therein.

153.(i) The recovery schedules which are required to be rendered to JCDA (Funds) Meerut in respect of the above funds will be prepared on the standardised printed form for each fund viz IAFA-803 for GPF(DS) and IAFA-829 for IOFWP Fund either centrally or by the ledger groups themselves as is most convenient in accordance with the instructions given in Office Manual Part-V. When the printed form is not available, typed or cyclostyled forms may be used but these should be facsimiles of the standard form. The certificates given at the foot of the form will be properly completed.

(ii) In the case of recovery schedules pertaining to IOFWP Fund the following additional certificate should be endorsed at the foot of the form below the existing certificates;

Certified that —

- (a) in all cases, the amount of compulsory subscription as shown in the recovery schedule has been checked;
- (b) barring cases marked (A) which are covered by the exception under Rule 5 of the IOFWP Fund Rules, in all other cases, the amount of compulsory subscription in one twelfth of the monthly, reckonable emoluments ; and
- (c) the individual marked (B) remains on EOL for the entire month(s) of ..... and hence no recovery of subscription has been affected.

(iii) The recovery schedules in respect of GPF(DS) and IOFWP Fund with the monthly

recoveries shown separately in the respective columns should be despatched to JCDA (Funds) Meerut along with the original copy of punching medium or separately, the same day, by registered post. The forwarding memo of the punching medium will indicate the fact of having despatched the GPF (DS)/IOFWP Funds schedules duly supported by a statement as given below :—

P.M. voucher No.	Class of voucher	Code Head	Amount compiled	
			Receipts	Charges
1	2	3	4	5

Amount for which schedules attached		Amount of wanting schedules	
Receipts	Charges	Receipts	Charges
6	7	8	9

To eliminate delay in the office of the JCDA (Funds) in segregating and forwarding the IOFWP/GP Fund schedules to the proper wing for processing as against two copies of the above statement (top list) three copies will be prepared in respect of punching media where IOFWP Fund Code head has been operated upon separately for each fund. The schedule with original copy of the top list should be despatched to the IOFWP Fund wing simultaneously with despatch of the punching medium with duplicate copy of the top list to the GP Fund wing and their acknowledgement obtained.

(iv) GPF/IOFWP Fund schedules separately for each fund relating to personnel whose pay bills are pre-audited by Regional CsDA but authorised for payment out of field imprest



will be sent by PAOs to the JCDA (Funds) in a standardised memo and statement of details as per specimen below in triplicate controller wise. A copy of the memo will also be endorsed to the concerned CDA simultaneously. This will enable JCDA (Funds) to progress objections/observations, if any, direct with the concerned CDA. An endorsement, "Objections/Observations if any, may be raised against CDA—  
 \_\_\_\_\_ Command quoting Reference to his  
 No. \_\_\_\_\_ Dated \_\_\_\_\_" will also be prominently made on the top of the fund schedules.

To

The JCDA (Funds) Meerut.

SUB : Forwarding of GP Fund/IOFWP Fund schedules of civilian subscribers serving in field where no banking facilities exist and consequently paid by field imprest holders.

The G.P. Fund/IOFWP Fund schedules for the month of \_\_\_\_\_ detailed below.

Any wanting particulars in the fund schedules may please be obtained direct from the concerned Unit/CDA.

No : .....

PAO (CRs) .....

Dated : .....

Copy to : The CDA,

ACCOUNTS OFFICER

#### DETAILS OF GP FUND/IOFWP FUND SCHEDULES

Name of unit	Month to which pay bill relates	Amount of schedule		No. and date of payment authority for payment made on a/c of final WD/TY.ADV from the fund shown in Col. 4.	Details of compilation			Name of Regional CDA who audited the pay bill	Field Imprest Account No. through which the pay bill was paid	
		credits	debits		Section No.	Month	Class of Voucher No.			
1	2	3	4	5	6	7	8	9	10	11

Total amount of schedules :—

SECTION OFFICER (ACCOUNTS)  
PAO (ORs).

154. The Central Control Section will ensure that the total amount of recovery schedules agrees with the total amount debited in the IRLAs and compiled through the Abstract of Receipts and Charges. Any objection raised by the JCDA (Funds) Meerut will be settled promptly by ledger groups.

155. Whenever IRLAs are received for transfer to or on transfer from other PAOs the Central Control Section will complete the PLI etc., regis-

ters with reference to the entries in the statement of regular recoveries and contributions accompanying the IRLAs and the entries in the ledgers themselves. In the case of IRLAs received from other PAOs the Central Control Section will prepare extracts showing the name, Army No. etc., and record them in the list referred to in para 152 above with a suitable index thereto. The balance of fund advance due for recovery will be noted in Part-II of the revised IRIA form and the recovery watched.



## Income Tax

156. The Control Section will collect from the ledger groups on the due date each year all Income tax forms (I.T.-48) maintained by the latter for all affected individuals and send them on to the I.T. Officer, GHQ Poona alongwith IT Return on IT-4.

NOTE.—The columns in the form Annual Return (IT-4) need not, however, be filled in, but a remark that the necessary particulars have been furnished in IT-48 attached may be written across the form.

## Final Settlement of Accounts

156. (A) (i) In cases of release/discharge from the Regt./ Corps Centre, the non-effective proforma alongwith a copy of the Part-II order notifying release/discharge, will be received in CC Section and entered in the Register (IAFF-3073) for watching final settlement of accounts.

(ii) In the case of local discharge/release, death, desertion etc., the CC Section will receive from the ledger groups extracts of Part-II orders notifying the casualty and enter them in the register (IAFA-3073) for watching the final settlement of accounts. The non-effective proforma and the necessary documents will be immediately called for from the Officer in charge, Records, if not already received from him and on their receipt, the relevant columns in the register for final settlement of accounts will be completed.

(iii) In both the above types of cases the non-effective proforma along with the documents will be immediately passed on to ledger groups concerned. The prompt finalization of the cases will be watched and the final settlement proforma along with the service documents will be returned to the Officer in charge, Records, the relevant columns of the register being completed. In case individual is to be locally discharged from the Unit, the non-effective proforma Pt. II duly completed will be sent to the unit direct with a copy (along with the service documents) to the Officer in charge Records.

(iv) The register (IAFF-3073) will be utilised to render statistics to the Main Office through the medium of IRLA progress Report regarding IRLAs closed/to be closed.

(v) The register (IAFF-3073) together with a list of outstandings will be submitted, every week to Officer in charge Section/Group and monthly

to the Head of the PAO who will ensure that the cases are normally disposed of within 3 days of receipt as a general rule. Those that are not so disposed of shall be investigated by him.

## Progress Reports

157. A monthly progress report indicating the state of work connected with (i) adjustment of Pt. II orders, (ii) letters, (iii) Complaints (iv) Reminders, (v) Miscellaneous adjustment vouchers (items) such as (a) hospital stoppage rolls, loss statements etc., (b) pay books (c) Pension LPCs and (d) F.A. (including CR) FSMO, special allowance (vi) bills and claims and (vii) proof of payment in respect of M.O. remittances through public channel, will be prepared by the Central Control Section on IAFF-3054 and despatched positively on the 2nd of each month so as to reach the Main Office on or before the 5th.

NOTE 1.—The position of test check of all items to be carried out by SO(A)/AAO will be indicated while sending the progress report.

NOTE 2.—The figures for Part-III of IAFF-3054 will be obtained from the Imprest Section.

NOTE 3.—The monthwise break up of outstandings of DOs Part-II. should be shown in the remarks column of the report.

NOTE 4.—A subsidiary report showing the latest position of DOs Part-II and contingent bills, if any, for the quarter at the time of closing of accounts for each quarter is taken up should be rendered so as to reach Main Office on the 20th of March, June, September and December of each year.

All receipts from the first to the last day of the month will be accounted for in that month's report. The disposals during the period from 1st to 10th of the following month to which the report relates should also be taken into account while compiling the report. In all cases where arrears, particularly heavy and old ones are shown, specific reasons should be furnished with the report in the form received upto 2nd of a month, say May but not disposed of by 2nd June will be shown as outstanding in the progress report for May. Similarly, special letters received upto 31st May which are not disposed of by 10th June will be shown as outstanding in the progress report for May even though these letters would not have been included in the receipts column of the report



### Quarterly report on Major Financial and Accounting Irregularities

158. In order to enable the Main Office to render a quarterly report on Major financial and accounting irregularities of Pay Accounts of JCOs, ORs etc., to the respective command Headquarters, DGBR and DGNCC vide para 523 et seq Defence Audit Code (See para 47) each PAO will render a report broadly reflecting the state of pay accounts of the individuals maintained by that office. The Ledger, Imprest and the Review Sections in the PAO will furnish the necessary data to the Control Section for drafting this report. The procedure given in para 666 et seq. Office Manual, Part-II (Vol-I) will be followed in the preparation of the report on Major Financial and accounting irregularities

The consolidated report together with the certificate on the lines prescribed in para 524 Defence Audit Code will be submitted by PAOs to the Main Office concerned direct in the prescribed proforma quarterly for the quarter ending June, September, December and March each year so as to reach not later than 10th of the month following the quarter for which the report is intended. Each case included in the report, will be given a running serial number. The Sl. No. will be allotted on an annual basis (April to March) and the P.A.O. will adopt its own serial number.

**NOTE 1.**—The quarterly M.F.A.I. should not be made a vehicle for notifying trivial and unimportant items of irregularities and lapses which are susceptible of settlement locally. Items of real importance alone should be brought to the notice of higher authorities for necessary action at their end. For example instead of including all cases of excess over CML, only cases of persistent default where replies furnished to the objection do not bring out valid reasons for the excess holding need be included. Similarly, in the case of non production, of proof of payments, as a general rule, only cases where a large number of acknowledgements are outstanding for over a year are required to be included.

**NOTE 2.**—Cases in which the imprest account is not received even in the month following that in which it is due will be included in the MFAI under preparation. Where, however, acquittance rolls for the cash drawn by the Imprest Holder during the month have also not been received will be an exception and will be included immediately in the report under preparation.

**NOTE 3.**—Cases where vouchers are not received within 3 months from the date of issue of original objection will be included in MFAI. If any acquittance rolls to the

value of Rs. 500 are not received they will be included in the first report on MFAI. Regardless of the amount the item will be included in the MFAI if not received for two months.

**NOTE 4.**—Heads of PAOs may, at their discretion, exclude any case in which they are satisfied that there has been no serious irregularity. Other irregularities of miscellaneous nature considered important enough to be included in MFAI should be reported to Main Office for prior concurrence.

**NOTE 5.**—Separate reports on MFAI for the units under DGBR and NCC Units should be prepared.

### IRLA Quarterly Progress Report

159. A progress report on IAFF-3052 will be prepared from the registers maintained to record the opening and final settlement of IRLAs and rendered quarterly, showing the position as on 31st May, 31st August, 30th November and 28-29th February, so as to reach the Main Office by 10th June, September, December and March every year.

The figures in respect of the following categories of personnel will be shown separately in the progress report;

1. Regular Army
2. Territorial Army
  - (i) Urban
  - (ii) Provincial
  - (iii) Permanent Instructional / Administrative Staff.
3. N.C.C.
4. Civilians
5. Reservists (Regular Army)
6. Reservists (Territorial Army).

**NOTE 1.**—The progress report should be classified as "Secret". Other reports and communications indicating the No. of IRLAs should similarly be classified.

**NOTE 2.**—Total number of non-effective IRLAs held on charge as on the first of April every year should be intimated to Main Office concerned annually along with the progress report of IRLAs for the quarter ending May.

**NOTE 3.**—Statistics as regards the number of TA personnel embodied for service in urban and provincial units should also be furnished in the progress report.



NOTE 4.—The date of the oldest case remaining to be closed (item 8 of the report) should be noted against each of the category of cases.

NOTE 5.—The IRLA progress report should contain a separate statement showing the number of cases of debtor balances attributable to the failure on the part of PAO. Full details of such cases pinpointing the responsibility for the individuals should be sent separately to the main office concerned. If there are no cases of the type for which PAO staff are responsible a certificate to that effect should be endorsed against item 2 of the explanation for the outstanding against Sl. No. 8 appended to quarterly IRLA progress report.

### Exhibition of losses in the Appropriation Accounts

160. With reference to para 555, Defence Audit Code, statistics of losses of cash, overpayments etc., written off by Government of India and by competent Financial Authorities lower than the Government of India are required to be maintained in the Main Office. To enable the main office to post the necessary details in the prescribed register, viz., IAF(CDA)-182, a monthly return in the proforma given in Annexure 'D' to chapter 18 Defence Audit Code will be rendered to the main office by the 5th of the month following that to which it relates.

The monthly return will be accompanied by ;

- (a) One copy each of the sanctioned loss statements/Government of India letters;
- (b) 4 copies of the statement of case in respect of—

- (i) cash losses, overpayment, irrecoverable claims etc., exceeding Rs. 25000/- in each case, due to theft, fraud or neglect and;

- (ii) cash losses, overpayments, irrecoverable claims etc., exceeding Rs. 50000/- in each case due to other causes;

- (c) Narrative statements in respect of all important cases (vide Note 2 below para 555 Defence Audit Code);

- (d) Full details of individual items of infructuous expenditure, exceeding Rs. 100000 in each case ;

(e) Classified statements as in the proforma given below separately for preparation and postpartition periods.

PROFORMA	Amount
I. (a) Losses exceeding Rs. 25,000 in each case attributable to theft, fraud or neglect.	
(b) Aggregate of losses, overpayments etc., exceeding Rs. 50 but not exceeding Rs. 25,000 in each case, due to theft, fraud or neglect.	
II. (a) Losses exceeding Rs. 50,000 in each case due to other causes.	
(b) Aggregate of losses, overpayment etc., exceeding Rs. 50 but not exceeding Rs. 50,000 in each case, due to other causes.	
Irrecoverable debit balances in non-effective accounts written off by;	
(i) Officers of DAD	
(ii) Other C.F.As.	
III. (a) Infructuous expenditure exceeding Rs. 100000/- in each case.	
(b) Aggregate value of all items of infructuous expenditure exceeding Rs. 10,000 but not exceeding Rs. 100000/- in each case, showing interalia the number of cases involved.	

NOTE 1.—The monthly return will not include losses which do not exceed Rs. 50/- irrespective of the causes.

NOTE 2.—Losses of cash due to enemy action to be regularised under the normal rules in FR Part-I and such losses when regularised will be included in the body of the return (and not as a foot-note).

161. To enable the Central Control Section to furnish the monthly return of losses to the Main Office, all original sanctioned loss statements exceeding Rs. 50/- and copies of Government of India letters will be forwarded to this section by the ledger and Imprest sections after noting the sanction in the concerned IRLA or Imprest Accounts, as the case may be. The Central Control Section will, on receipt of the sanctioned loss statements and copies of Government of India letters enter the full particulars of the amount written off in a register (the proforma of the register will contain the same columns as in the monthly return referred to in the previous para).

162. BLANK

163. BLANK

164. BLANK



### Preparation of the Quarterly abstract of Receipts and Charges

165. The Ledger groups are responsible for the preparation of the quarterly summary of IRLAs and the total figures for each group will be furnished to the Central Control section by the 20th of the month following the accounting quarter. The figures for the PAO as a whole will be consolidated in the Central Control Section and the abstract of the receipts and charges will be prepared as indicated below :—

1. **Opening Balances.**—The opening credit balance will be adjusted by debit to the field deposits. The opening debit balance will be adjusted by credit to field deposits.

#### 2. Credit side.—

(i) Pay and allowances will be debited to the service (Pay) heads concerned.

(ii) Miscellaneous credits will be debited to the service heads concerned or to the remittance head, if any.

(iii) Amounts credited in the IRLAs on account of unpaid FAMOs will be compiled by debiting the relevant service head.

NOTE.—So far as service heads of accounts are concerned, the debits and minus debits under a particular head of account will be grouped together and totalled and only the net amount will be included in the punching medium. Similar procedure will be followed for credits and minus credits under a particular head of account.

#### 3. Debit side

(i) Field advances, advances of pay recovered with reference to pay books, R.O. Advances, family allotments and final settlement money orders will be credited to the Suspense Head 0/018/65.

#### Exceptions

(a) Family allotments remitted to the families of personnel serving in Embassies/High Commissions are compiled centrally by the Main Office and as such these figures will not appear in the quarterly abstract of receipts and charges.

(b) Advances of pay issued by the High Commissioner for India in the U.K. to the Defence Services personnel deputed to that country for training purposes are finally charged by him to service heads of accounts vide para 205, Defence

Accounts Code. Recoveries of such advances which are made in the IRLAs with reference to the acquittance rolls/demand intimations received from the High Commissioner will be compiled by deduction from charges.

(c) (i) FAMOs, representing payments of further credits afforded in the IRLAs already closed to Nil balance vide para 283 infra will straightaway be compiled to the relevant service code head in the punching medium (Class-5 Vr) sent in support of the MFA by the Imprest Section. Such transactions will not pass through quarterly abstract of receipts and charges.

(ii) Credit for the PLI subscriptions in respect of military personnel recovered through IRLAs with reference to the PLI schedules received from the Director, PLI, Calcutta will be afforded quarterly to the DAA, P&T, Calcutta through the abstract of receipts and charges by contra debit to the service (Pay heads). In the case of civilians, credit to the D.A.A., P&T, Calcutta will be afforded monthly through a punching medium specially prepared by the PAO for the purpose. It will be ensured that the amount compiled agrees with the total amount of the schedules rendered for the quarter.

(iii) Fund deductions will be credited to the fund heads concerned.

(iv) Income tax and surcharge recoveries will be credited to those heads.

(v) Miscellaneous recoveries will be compiled by deduction from expenditure under the heads to which the payments were originally debited or credited to the corresponding service receipt heads, other miscellaneous receipt head, Debit and remittance heads as the case may be depending on the nature of recoveries and the accounting year (i.e., current or subsequent year) in which such recoveries are affected.



## (vi) Closing balances;

- (a) If the closing balance be a credit, it is adjusted by credit to field deposits.
- (b) If the closing balance be a debit, it is adjusted by debit to field deposits.

NOTE 1.—The Central Control section should ensure that the totals for the PAO under the columns "Credit balance brought forward on transfer within the PAO" and "Debtor balances transferred out within the PAO" appearing on the charges side agrees with the totals under the columns "Credit balances transferred out within the PAO" and "Debtor balances brought forward on transfer within the PAO" respectively appearing on the receipt side. Discrepancies if any should be got rectified in the concerned IRLAs of the groups affected and figures reconciled fully, before preparation of punching medium (Class-4 vouchers).

NOTE 2.—Punching medium relating to the abstract of the receipts and charges (Class-4 vouchers) should be despatched to the EDP Centre concerned by the 27th of the month following the accounting quarter so that it reaches EDP centre on or before the 5th of the second month following the accounting quarter and get included in the compilation. If, for any reason delay in the despatch of the punching medium is anticipated, details of the amounts compilable to the various minor heads under Main head-I Sub heads A, B and C should be furnished to Army headquarters AG's Branch, New Delhi-11 under advice to Main Office concerned. Simultaneously, a detailed report furnishing the reasons for the anticipated delay in the quarterly closing of accounts and despatch of Class-4 vouchers punching medium should also be rendered to the Audit Section of Main Office concerned under advice to the Accounts Section.

### Punching Medium

166. Each PAO is an independent accounting unit which will submit direct to DEP Centre, concerned the monthly punching medium in so far as compilation of monthly accounts is concerned. The procedure to be followed in the preparation and transmission of punching medium and allied subsidiary documents to EDP Centre concerned will generally be the same as contained in the publication "Office Manual, Part-XI, EDP Centre Meerut".

The modifications required to suit the condition of work prevailing in the PAOs are indicated in the following paras.

167. The PAOs will operate the section code numbers allotted to them as shown in column 7 of Appendix-B to this Manual. The vouchers for a month will be numbered in a consecutive serial order. Each class of voucher will bear

voucher number commencing from 0001 (4 digits) in the space provided for this purpose in the punching medium. All transactions that are required to be booked in the IRLAs (except transactions pertaining to the Imprest Section) will be classified by the Central Control Section on punching media which will be prepared in triplicate. Punching medium prepared by the Imprest Section will be in quadruplicate and will be passed on to the Central Control Section along with the vouchers. The original copies of the punching media will be despatched with a forwarding memo, vide para 26, Office Manual, Part-XI, EDP Centre, Meerut by the Central Control Section in convenient batches say once or twice a week to EDP (Centre) concerned and the duplicate copy along with copy of the forwarding memo together with the Schedules/Vouchers, if any, to the Accounts Section of the Main Office concerned. It is the responsibility of the Central Control Section to allot consecutive serial numbers to these batches of punching media for each month. The numbering registers prescribed in para 16, office manual, Part-XI, EDP Centre Meerut, for allotting serial numbers to each class of punching medium will be maintained centrally by the Central Control Section. The triplicate copies of the punching media will be kept on record by the Central Control Section in strict serial order of the voucher numbers, each class of vouchers being kept separately. In the case of transactions compiled by the Imprest Section, the quadruplicate copies of the punching media will be returned to that section along with the office copies of the schedules and vouchers, if any.

NOTE 1.—A copy of the monthly vouchers certificate prescribed in para 31(4), Office manual Part-XI, EDP Centre, Meerut will also be sent to Accounts Section of the Main Office concerned.

NOTE 2.—Original and duplicate copies of punching media (Class-I vouchers) in respect of A.F.P.P. Fund payments through a Treasury/Scheduled Bank for which cheques are issuable by Main Office concerned will be sent to the Main Office duly allotting the vouchers numbers (along with D.P. sheets and contingent bill) for onward transmission of the original copies of the punching media to the EDP Centre concerned. These vouchers will also be included in the last voucher certificate rendered by the PAOs for the month concerned.

168. The check of classification of receipts and charges prescribed in paras 49 and 50 of Defence Account Code will apply to P.A.Os also. As regards review of sectional compilations, the point mentioned in para 289(a) Office Manual Part II, Vol. I will be specially looked into.



NOTE.—The Punching Media will be scrutinised with view to ensuring that no unusual/erroneous/ fictitious compilations have been made and a certificate rendered as under monthly, so as to reach the Accounts Section of the Main Office by the 20th of the month following that to which the Punching Media relate :—

“Certified that :—

1. The Punching Media for the month of..... have been reviewed and that no erroneous/ unusual fictitious compilations have been noticed except those mentioned below which are under examination and that necessary adjustments are being made in the accounts on hand; and
2. The sectional compilation figures relating to the R.D. & R., and suspense heads have been reconciled with the punching media figures.

#### Outward Settlement Account and Defence Exchange Account Transactions

169. The Central Control Section will pass on the duplicate copy of the punching medium and supporting schedules/voucher to the Accounts Section of the Main Office concerned. Separate Schedules in duplicate departmentwise in respect of each AG/Accounts Office showing the amounts debited/credited to the relevant Minor Head under U-Remittances, i.e., Accounts with states and Adjusting Accounts with Railways and P&T Department will be prepared and forwarded to Accounts Section of the Main Office concerned alongwith the duplicate copy of the Punching Medium. Similarly, in respect of Defence Exchange Account Transactions (Original items), separate schedules in duplicate for different kind, of transactions like undisbursed pay and allowances of civilians, local purchase of stationery, credit on account of cost of stationery met out of E.T.G., etc credited into Field Imprest Accounts advance of pay to Naval Personnel (Advance of TA/DA to naval officers), expenditure in connection with the visit of foreign military mission/dignitaries etc., will also be prepared and forwarded alongwith the duplicate copy of the Punching Medium.

#### Inward Settlement Account Schedules and D.I.D. Schedules

170. Credits/debits pertaining to PAOs received in the Main Office concerned periodically from the AGs/Civil Accounts Officers will be scheduled to the concerned PAOs by the Accounts Section in IAF (CDA)338-B supported by the relevant documents and other particulars. The Central Control Section of the PAO will adjust

these transactions through punching media except those pertaining to the Imprest Section which will be passed on to that section for the preparation of the punching media. The punching media (Including those pertaining to the Imprest Section) will be disposed of as indicated in para 167. The duplicate copy of the punching medium intended for the Main Office concerned will be supported by the duplicate copy of the civil I.D. Schedule the original being filed with the Office copy of the punching medium.

Inward D.I.D. Schedules [IAF (CDA)338-A] are received in the Central Control Section of the PAO, in triplicate from the Main Office concerned duly supported by relevant vouchers or details. The adjustment will be recorded in Part B of the I.D. schedule which is treated as a punching medium. These punching media will be disposed of in the manner set out in para 167. The Imprest Section will make out one more copy of the schedule for retention in that section as an office copy.

The procedure laid down in Defence Account Code and other office manuals for adjustment of responding to transactions appearing in Inward Settlement Account Schedules and D.I.D. Schedules will be followed. The heads of PAOs will ensure that these schedules (both inward Settlement Account Schedules and D.I.D. Schedules) are accorded top most priority under all circumstances and prompt action is taken thereon. Generally all schedules received in the PAOs upto the 25th of a month should be adjusted in that month's account. If it is found that certain vouchers or particulars are wanting they should be called for promptly through Express Letters and the receipt of the vouchers and information will be watched through reminder cards. To ensure that no delay occurs in the prompt adjustment of these schedules, the Central Control Section will maintain a simple register (Separately for Inward Settlement Account Schedules and D.I.D. Schedules) for recording the date of receipt and final disposal of the schedule. The heads of the PAOs will periodically, say twice a month, check the register to see that no schedule is left unactioned. Normally schedules should be adjusted within 3 days of their receipt in the PAOs



and any delay beyond this period should be specially investigated and necessary prompt action taken thereon.

### Yearly Unit Nominal Rolls

171. The Central Control Section will maintain a register centrally to watch the receipt and disposal of the yearly nominal rolls submitted by units and formations. The register will be opened and kept upto date with reference to the list of units mentioned in para 135(i). The names of all units and formations will be recorded in this register in the order in which they are grouped in the ledger groups. The register will provide the following columns against the names of the units :—

- (1) Date of Receipt of Nominal Roll
- (2) Date of Issue to Ledger Group
- (3) Date of receipt from Ledger Group duly verified.

The units and formations will be reminded promptly if nominal rolls showing the position as on 1 October each year have not been received by 15 November. Action as prescribed below will be taken if the nominal rolls have not been received within a month after the due date.

- (a) **In the Case of Regular Army Units.**—Record Offices should be contacted with a view to asking them to write to the units concerned in case they have also not received the nominal rolls. The names of defaulting units should be reported to Sub Area/Brigade Headquarters.
- (b) **In the case of N.C.C. Units.**—The names of defaulting units will be reported to N.C.C. Group Commanders.

The report indicating the result of pairing of IRLAs with the yearly nominal rolls as on 1 October will be rendered so as to reach Main Office concerned by the 10th December.

NOTE 1.—Where all the nominal rolls have not been received, and initial report in the following form will be furnished separately alongwith the IRLAs progress report for the month of November so as to reach Main Office concerned by the 10th December.

### Form of Report

“Certified that the yearly nominal rolls as on 1 October so far received in this PAO upto and for.....have been paired

with the IRLAs and action taken to rectify the discrepancy wherever necessary. The units and formations which have not submitted the nominal rolls have been reminded to expeditiously submit the same. The Final certificate will follow.”

NOTE 2.—Where all the yearly nominal rolls as on 1st October have been received and paired with the IRLAs, a certificate in the following form will be furnished separately so as to reach the Main Office concerned by the 10th of December.

### Form of Certificates

Certified that :

- (a) The Yearly nominal rolls of all units and formations whose pay accounts are maintained by this PAO including those of ERE Personnel and individuals serving on Indian Missions abroad have been received.
- (b) All the names in the rolls have been paired with the IRLAs; and
- (c) Action has been taken to rectify discrepancies, if any.

NOTE 3.—List of cases of duplicate IRLAs or non-existence of IRLAs for effective personnel together with the reasons therefore should be furnished. In case there are no such cases, a certificate to the effect that “an IRLA exists for each effective soldier and no duplicate or redundant IRLA exist should be given with the certificate prescribed in Note 2 above.”

NOTE 4.—Such of the PAOs as have rendered only initial reports vide Note 1 and not the completion certificate as laid down in Note 2 above will render to the Main Office concerned by the 5th February, a report indicating *inter alia*, the names of the units and formations from which the nominal rolls as on 1st October have not been received, the numbers and dates of the letters under which :

- (i) Units/formations were requested to forward nominal rolls,
- (ii) Cases of defaulting regular army units were reported to Sub Area/Brigade Headquarters,
- (iii) Record Office was contacted and



- (iv) The cases of defaulting N.C.C. Units were reported to N.C.C. Group Commanders and reported cause of delay, if any, holding up the rendition of the nominal rolls.

NOTE 5.—The PAOs referred to in Note 4 above will regularly send a monthly report on the further progress made in respect of wanting nominal rolls as on 1st October, so as to reach the Main Office concerned by 5th February indicating the latest position of the wanting nominal rolls and there-after by 5th of every month for further progress in respect of wanting nominal rolls till all of them have been received, paired with the IRLAs and completion certificate rendered as prescribed in Note 2 above.

NOTE 6.—As an exception to the provisions contained above PAO (ORs) AEC, Pachmari will, instead of pairing of yearly nominal rolls with IRLAs, pair the IRLAs yearly with Record Office Index Cards and render the following certificate so as to reach Main Office concerned on the 10th December.

“Certified that the yearly pairing of IRLAs with the Record Office Index Cards as on 1st October has been carried out and that an IRLA exists for each effective soldier and no duplicate or redundant IRLA exists”.

#### Budget Estimates for non-effective heads

172. In order to enable the Main Office to arrive at the figures for non effective heads for the various estimates enumerated in para 198 Defence Account Code, the PAOs will submit the following estimates in the form prescribed for the purpose so as to reach the Main Office not later than the date shown against each. The Officer In-charge, Records will be consulted in preparing these estimates and the data required for this purpose will be recorded in a register which will be consulted at the time of submission of periodical reports. While preparing the Forecast Estimates the provisions of para 199 Defence Account Code will be kept in view. Similarly, other periodical estimates will be prepared keeping in view the principles contained in para 262 at seq. OM Part II, Vol. I.

1. Preliminary revised estimates for the current year. 25th October.
2. Revised estimates for the current year (i.e. Corrections to Preliminary). 30th November

3. Forecast Estimates for the 25th October. ensuing year.
4. Budget Estimates for the ensuing year (i.e. Corrections to Budget Forecast). 30th November.
5. Modified Appropriation 20th February.
6. Appropriation a/c for the previous year. 25th June.

#### Other Reports and Returns

173. The Central Control Section will consolidate the following reports and returns received from Ledger and Imprest Sections and submit so as to reach Main Office concerned by the date indicated against each.

Sl. No.	Particulars of reports and returns	Date on which due in the M.O.	Remarks
1.	*Quarterly report showing items of financial advice tendered to Os. C. Units and items of financial advice for consideration by the CGDA or Army Headquarters.	10th of March, June, September and December	
2.	Quarterly report on verification of qualifying service for civilians paid from the Defence Services Estimates.	First week of Jan. April, July and Oct.	
3.	Certificate regarding quarterly closing of IRLAs and Issue of statement of accounts.	23rd of the Second month following the accounting quarter.	
4.	Quarterly report on debtor balances in effective IRLAs.	5th of the second month following the accounting quarter.	
5.	*Annual Audit Certificate	15th July. Each year.	

NOTE 1.—Further reports indicating the position of cases other than real debit balances, included in the Annual Audit Certificate at Serial No. 5 above as on 30th September, 31st December and 31st March will be rendered so as to reach the Main Office concerned on the 25th October, 10th January and 25th April respectively.

NOTE 2.—The real debtor balances as at quarter ending February of each year are included in that Year's Annual Audit Certificate to apprise the CGDA of the progress of clearance through further reports indicated at Note 1 above each PAO will submit to Main Office concerned along with the statement of debtor balance vide para 280, an additional statement giving the following information.



(i) Total real debit balance as at QE Feb.

(ii) Cases from out of : (i) above that continued to remain in real debit as at QE May and at QE Aug./ Nov., Feb.

(iii) An analysis indicating the features leading to real debtor balances at (ii) above.

174. The Central Control Section will be responsible for safe custody of the payment authority forms to be used for authorising the various payments including terminal balance in the pay accounts and fund accounts in respect of service personnel. The payment authority forms will be numbered and issue thereof controlled through a centrally maintained Register which will be kept under the personal custody of the Office-in-charge, Central Control Section.

The register will be maintained in the following proforma and submitted to Head of the PAO by the 10th of every month.

Sl. No. (Control No.)	Machine No. (Control No.)	Regtl. No. of the Indvdl.	Name of the Individual	Group and task maintaining the IRLA	Dated initials of Aud. Receiving payment Auth. Form.
1	2	3	4	5	6

1	2	3	4	5	6

Annexure 'B'. The claims will be received in the P.A.O. (OR) from the Record Offices for months in advance of the date of discharge of the individual. Central Cell will receive all LPC-cum-Data Sheets and connected documents centrally and deal with as under :—

(i) Indicate the date of receipt by the PAOs in Col. 48 of the LPC-cum-Data Sheet (on both copies);

(ii) Complete Col. 1 to 5 of the LPC-cum-Data Sheet Control Register;

(iii) Handover the LPC-cum-Data Sheets and the connected service documents to LPC-cum-Data Cell, and obtain the dated initials of the SO(A)/AAO;

(iv) Watch for return of the documents on or before the seventh working day from the date of receipt in the PAO;

(v) Ensure completion of all columns of the LPC-cum-Data Sheet, on return;

(vi) Allot Control number to LPC-cum-Data Sheet as a suffix to PAO reference;

(vii) Complete Col. 6 to 8 of the Control Register ;

(viii) Handover the LPC-cum-Data Sheet alongwith the connected documents in a sealed cover to the Record Office for onward despatch to the EDP Centre, C.C.D.A.(P) Allahabad;

#### LPC-cum-Data Sheets

175. Consequent on Computerisation of sanction of pension in respect of personnel below Officer rank, the claims for the grant of pension are initiated on LPC-cum-Data Sheet in the format at

(ix) Make endorsement in the Sheet Roll to the effect that LPC-cum-Data Sheet has been completed. Return the Sheet Roll to the R.O. for record.



176. In order to ensure proper control and speedy disposal of LPC-cum-Data Sheets, Central

Cell will maintain LPC-cum-Data-Sheets Control Register in the following proforma :—

#### PROFORMA

Sl. No.	Date of Receipt in PAO	Regtl. No., Rank and Name	Date of S.O.S. from service	Dtd. Initials of SO(A)/AAO LPC Cell	Date of return from LPC Cell	Control No. allotted	Remarks
1	2	3	4	5	6	7	8

The register will be submitted to the Head of the PAO every week on the first working day together with a summary of outstanding cases. Cases not disposed within seven working days will be investigated and disciplinary action taken against the individuals responsible for delay.

centrally by Central Cell. Such cases will be examined immediately and retransmitted to EDP Centre duly rectified. Rejected LPC-cum-Data Sheets involving error(s) on the part of PAO will be entered in 'Rejected LPC-cum-Data-Sheet Register' to be maintained in the proforma as under :—

177. LPC-cum-Data Sheets rejected by EDP Centre on account of errors will also be received

#### PROFORMA

Sl. No.	Regtl. No., Rank and Name	Date of Initial Receipt in PAO	Date of Issue of LPC	Date of Initial Despatch to EDP Centre	Date of receipt of rejection memo	Reason for rejection (Error)	Date of retransmission to EDP Centre	Names of Aud, SO(A) AAO and AO who processed the LPC initially	Frequency of Error in respect of each individual	Action taken against each individual
1	2	3	4	5	6	7	8	9	10	11



Columns 1 to 10 will be completed as and when the rejected LPC-Cum-Data Sheet is received and retransmitted. The register will be submitted to the Head of PAO by the 10th of every month alongwith a summary of items for which action as at Col. 11 is due. Head of the PAO will investigate all such cases and take disciplinary action as under:—

Frequency of Error	Action
1st occasion	Oral Warning
2nd occasion	Recorded Warning
3rd and subsequent occasions	Charge Sheet

In respect of cases not falling within the powers of the Head of the PAO, the facts of the case will be reported to Admin. Section for taking up the matter with Main Office.

All cases of rejection by EDP Centre due to error(s) on the part of PAO will be reported to Main Office *inter alia* indicating—(i) the names of Aud. SOs(A)/AAO & AO Involved, (ii) Frequency of error in respect of each individual, (iii) Disciplinary action taken against each individual, so as to reach Main Office by the 20th of the following month.

#### A.G.I. Recovery Certificates

178. AGI maturity benefit claims are normally forwarded by the Record Office to AGI Directorate four months in advance of the date of discharge of an individual. CC Section will obtain the following certificate from the ledger group concerned as and when LPC-Cum-Data-Sheet is received, and forward the same to Record Office for preferring the AGI Maturity benefit claim.

“Certified that AGI Recoveries in respect of (Regtd. No.).....(Rank)..... have been made till.....(Date), the date of his S.O.S. from Service.

179. BLANK

180. BLANK

#### ANNEXURE—A

(Specimen covering memo. referred to in sub para 3 to para 148)

#### REGISTERED POST

No.....  
PAO (OR).....  
.....

To

The Director,  
Postal Life Insurance,  
2-B, Ganesh Chandra Avenue,  
CALCUTTA-700 013.

Subject : Rendition of PLI Recovery  
Schedule for Quarter Ending  
Recoveries for the month  
from ———to———

Reference Army Postal Directorate letter  
No. ——— dated ———

2. PLI recovery schedules for quarter ending ——— (for the months ——— and ———) is returned herewith after effecting recoveries in the accounts of the insureds concerned.

“Certified that the amount shown in the Schedules aggregating to Rs. ——— have been recovered for the above period from the insureds on account of premia on their Postal Life Insurance Policies. The credit for the amount recovered for the Quarter Ending ——— aggregating to Rs. ——— will be afforded to your Office through the settlement account for the Month ——— by the CDA (OR) ———.”

JCDA/DCDA/ACDA/Accounts  
Officer in Charge

Copy to :—

By Registered Post

1. CDA (ORs) ———

———The amount of recovery made in accordance with the Printed Schedule ——— Rs. ———  
Amount as per Supplementary lists in manuscript in respect of new entrants ——— Rs. ———

Total Amount ——— Rs. ———



It is stated that the total amount of Rs. — will be transferred to POI Fund through Abstract of Receipts and charges for the quarter ending — as (+) Receipt to Code Head 0/024/01. The amount may please be passed on to Director of Accounts (Postal), Calcutta through Settlement Account.

JCDA/DCDA/ACDA/Accounts Officer-in-Charge

2. Army Postal Directorate

C/o 56 APO—For information.

### ANNEXURE "B"

(Referred to in para 175)

#### LPC-CUM-DATA SHEET(FINAL) FOR FINAL PENSIONARY AWARDS : ARMY

1. PROVISIONAL P.P.O. No. (if any)																
2. R.O.CODE			3. RANK LAST		4. Regt. No.							5. Na- tiona- lity				
6. Name																
7. Date of Birth						8. Date of Enrol- ment						9. Last Date upto which paid				
NQS SPELL 1					NQS SPELL 2					NQS SPELL 3						
10. Date from						11. Date from						12. Date from				
13. Date upto						14. Date upto						15. Date upto				
16. Balance NQS						17. Total former service						18. Service con- doned				
19. Clause of Discharge		20. OPTION To A O 113/77		21. Rank Pension		22. Group Pension										



23. Pension Recommended Code   24. DCRG Recommended Code   25. Loading in Age   26. Percentage Commuted

27. Married Before Discharge   28. wife Alive or not   29. Nationality of wife.   30. Wife's Year of birth

31. Wife's Name

32. P.D.O. Code   33. D.P.D.O. Code

34. P.D.O. Station

35. P.D.O. State Code   36. Bank/Sub Code

37. Link Bank

38. Bank Account No.

39. Bank Branch

40. Bank Station

41. Basic Pay     42. Class Pay

43. Gal Award-1   44. Gal Award-2   45. Gal Award-3



46 RDR -DE- MAND	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>	47. Other than R.D.R. Demand	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>
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RO	PAO	48. Date of Receipt by PAO (ORS) <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>
RECORD OFFICE  NO:	AFFIX LPC SEAL HERE  PAO (ORS)  No.  DATE Auditor. SO(A)	<div style="text-align: center;">CDA (P)</div> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <span>CHECKED</span> <span>APPROVED</span> </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <span>AO</span> <span>AUDITOR SO(A) AO (P).</span> </div>
DATE :		

## SECTION 5—IMPREST SECTION

### Objectives

181. The objective of Imprest Section is :—  
To provide Funds in time to the Imprest Holders  
and to adjust them finally in Government ac-  
counts.

### General

181(A). The main functions of the Imprest  
Section in a PAO are to :

- (a) receive, audit and compile the Imprest  
Accounts allotted to it;
- (b) transmit acquittance rolls, fund debit vou-  
chers and other vouchers received in  
support of the Imprest Accounts to the  
pay accounting and other Audit offices  
concerned ;
- (c) issue cheque on as required basis for the  
replenishment of funds in the Imprest  
Account of the Centre Commandant on  
submission of cash requisition ;
- (d) issue cheque in favour of the Post Master  
for the total amount of family allotment  
money order, final settlement (pay), money  
orders, final settlement (fund) money or-  
ders including money order commission  
where applicable, casual remittance , retain-  
ing fee, further credits etc , to the Record  
Office.

NOTE 1.—The allotment of Imprest Account numbers  
will be done centrally by the Main Office, vide para 17,

The Main Office will intimate the concerned PAO as  
and when new Imprest Account Numbers are allotted.

NOTE 2.—A list of P.A.Os, showing their code letter pre  
fixes, PAO Code Numbers and the block of Imprest  
Account Numbers allotted to each for Imprest pur-  
poses is given under columns 1 to 6 in Appendix B  
to this Manual.

NOTE 3.—The instructions contained in para 321 O.M.  
Part II, Volume I and annexure thereto for the receipt,  
safe custody and accounting of cheque books, etc.,  
will generally be followed.

NOTE 4.—Details of all cheques issued by the PAOs will  
be recorded in a register of cheques to be maintained  
in the proforma given in Serial Number 32 of Appendix  
B Part-II to this Manual. No DP sheet will be pre-  
pared. The cheque register will serve the purpose of  
Office Copies of Schedule III. Schedule III will be made  
out from this register and sent to the Accounts Section  
of the Main Office on a day to day basis along with the  
duplicate copies of the Punching Media (C.L.I. Vou-  
chers).

182. When a new imprest is sanctioned by a  
competent authority and an intimation regarding  
the allotment of an Imprest Account and the  
remaining portion for watching the receipt of the  
Imprest Account Number by the Main Office  
is received, the particulars will be entered in  
the Control Register of Imprest Accounts (I.A.  
F.F. 3058). The register will contain two pages  
for each Imprest Holder, the top portion of the  
left hand side page for recording full particulars  
of the Imprest Account and the remaining portion  
for watching the receipt of the Imprest Account  
and to record the check exercised thereon. At  
the end of the register an index of the Imprest



Account numbers allotted by the Main Office will be kept. All Government letters, Army Headquarters letters or other communications notifying disbandment or re-organisation of units and formations will be scrutinised to see whether they affect the Imprest Accounts allotted to the PAO and if so, their number and date will be quoted against item 6 on the top portion of the left hand side of the Control Register. The Register will be submitted to the head of the PAO/Senior AO holding charge of Imprest Group every month and will bear his dated initials in column 10 of the Control Sheet allotted for each imprest account number.

183. The specimen signatures received from the Os.C. Imprest Holding units through the CDA (ORs) Vide sub-para 3 of para 5 of Appendix 26, FRPt II as also from Imprest Holders direct on change of incumbency vide para 38(ix) of Appendix 26 FRPt II will be recorded in a separate file called Imprest Account File opened for each Imprest Account. The following particulars will be entered underneath the specimen signatures :—

- (i) Personal no, rank and name in block capitals of the Imprest Holder and Unit.
- (ii) The full designation of the Imprest Holder.
- (iii) The Imprest Account Number.
- (iv) The page No. of the Control Register of Imprest Accounts where allotment of Imprest Account No. has been entered.

The above endorsements or further endorsements that may be necessary consequent on a change in the Imprest Holder shall be made in the paper containing the specimen signature without defacing them. It will be ensured that the specimen signatures are carefully recorded so that they may be produced in audit or in connection with the Courts of Inquiry etc., if required.

NOTE.—The entries in the control register and the particulars endorsed below the specimen signatures should be attested by the dated initials of the SAO/AAO in charge of the Imprest Section.

#### **Demands from Regional CsDA/CDA(O)**

184. The Regional CsDA/CDA(O) Poona, on the last working day of each month, will copy the payments made by them or by the Field Cashiers

to Imprest Holders during the month from the Demand Register maintained for the purpose and communicate to the PAO(ORs) concerned in one consolidated Demand Intimation Memo (IAFA-524), in duplicate, under registered post so as to reach the later by the first week of the following month. The Demand Intimation Memo (IAFA-524) will contain the particulars of Cash Requisition number and date; names of the Units/Formations; the amount; the Imprest Account Number in sequence and the due date of payment. Non-receipt of Demand Intimation from any CDA in the first week will be taken up with that CDA by the second week of the month and copies obtained for action. An acknowledgement of the demand will be sent to the CDA concerned by the Imprest Section within 3 days of the receipt of the demand over the signature of a selected SO(A)/AAO. For this purpose the name of the selected SO(A)/AAO together with his specimen signature will be communicated to the regional CsDA (including the CDA(O) Pune). If there is only one SO(A)/AAO in a PAO he will sign the acknowledgement.

#### **Provision of funds for the Field Imprests of Centre Commandants**

184 (A). The PAOs should simultaneously with the issue of cheques for replenishments of funds in the Imprest Accounts of Centre Commandants vide para 181(c) ensure that the amounts of cheques are entered in the Receipt side of the Imprest Holder's ledger (IAFA-3057) and in the cash book.

#### **Vouchers for payments made from Imprest**

185. Vouchers for payments made from Imprest are required to be despatched to the PAOs by the first working day following that of payment (relaxable upto the seventh working day for units/formations serving in operational areas). They will mostly comprise of acquittance rolls and occasionally of original receipts including IAFF-1034 in respect of advances of pay/travelling allowance/daily allowance when authorised to be paid from Imprest to Army Officers under the provisions of para 47 of Appendix 26, FR Pt-II. It will be ensured that payments of TA/DA and advance of pay as per para 47 of Appendix 26 FR Pt II. are shown separately in the receipts given by the Army Officers or separate receipts for TA/DA and advance of pay are given. Non-observance of the requirement will be observed while auditing the Imprest Account. On receipt of these documents the Imprest Section will



ensure that they are intact and will complete the Daily Journal of Acquittance Rolls (IAFF 3014) for the day's receipt and strike the cash totals. These documents will then be sorted out Imprest Account-wise and the cash totals of the documents pertaining to each Imprest Account will be abstracted at the foot of the 'Daily Journal'. It will be seen that the total of the abstract agree with the total already struck in the 'Daily Journal'.

### Scrutiny of Acquittance Rolls

186. The acquittance rolls and vouchers will be scrutinised in detail to see that they are complete in all respects. In addition to the checks prescribed in para 361, Defence Audit Code acquittance rolls (IAFF-1114) with the corresponding summaries (IAFF-1099) will be checked to see that :—

- (i) the total amount paid on each acquittance roll is entered in the appropriate place by the paying officer in his own handwriting both in words and figures;
- (ii) the name of the PAO responsible for the maintenance of pay accounts of the payee(s) is noted on the top of the acquittance roll;
- (iii) separate acquittance rolls are prepared for :
  - (a) JCOs/ORs; Boys and N. Cs(E);
  - (b) Civilians (While serving in Field Service Area);
  - (c) Each Unit/Formation of payees;
  - (d) Each Corps/Regiment of payees;
- (iv) as far as possible names of payees are entered in acquittance rolls in sequence of I.O./Army No;
- (v) there is no delay in the transmission of acquittance rolls; abnormal delays will be brought to the notice of the Imprest Holder and persistent delays to the notice of the higher administrative authorities;
- (vi) continuity in serial numbers allotted to acquittance rolls (during a financial year) by Imprest Holders has been maintained

and where there is a break it will be ensured that the same is satisfactorily accounted for by the Imprest Holders;

- (vii) The relevant columns in the acquittance rolls have been completed and all blank spaces have been scored through.

Observations, if any, as a result of the above scrutiny will be issued immediately to the Imprest Holder for rectification of discrepancies noticed. A separate case file called 'Imprest Account Objection File', will be opened for each Imprest Account for pursuit and settlement of objections and observations on acquittance rolls and vouchers. The same file will be used for objections, if any, raised on the Imprest Account and the documents received in support thereof.

With a view to securing perfect control in regard to the pursuit and settlement of objections and observations on Imprest Accounts and supporting vouchers a register in the proforma given below will be maintained :—

Imprest A/c No.	No. of outstanding on the 1st of the month	No. raised during the month
	Objections observations	Objections observations
1	2	3
No. settled during the month	No. outstanding at the end of the month	Remarks
Objections Observations	Objections Observations	
4	5	6

NOTE 1.—Action taken by the PAO for the clearance and the date of the oldest objections and any other relevant information will be recorded in the 'Remarks' Column.

NOTE 2.—The register will be submitted to the Officer-in-charge section by the 5th of the each month.



After scrutiny of the acquittance rolls and vouchers the total amount for each Imprest Account will be posted on the payment side of the Imprest Holder's Ledger (IAFF-3057) Amounts placed under objection should be posted in red ink. The amount placed under objection will be indicated in each acquittance roll summary (IAFF-1099) also.

by PAO ASC (SUP) to PAO RVFC will be assigned Control No. as illustrated below :—

80/AVC/5/1 to 4 :	On the left top corner of acquittance roll No. 12/1 only.
80/AVC/5/2	On acquittance roll No. 12/2
80/AVC/5/3	On acquittance roll No. 12/3
80/AVC/5/4	On acquittance roll No. 12/4

#### Acquittance rolls—disposals of

187. After the preliminary scrutiny of acquittance rolls and vouchers as laid down in the previous para, they will be detached from the summary with which they were received. Then the acquittance rolls/vouchers will be sorted out according to PAOs and entered in "PAO-wise daily statement of Acquittance Rolls" (IAFF-3015). The acquittance rolls pertaining to the local ledger groups will be entered direct in the "Acquittance Roll Control Register" (IAFF-3061). Each Acquittance roll will be assigned a running serial number known as the Control Number. For each PAO the Control number will be an annual series from January to December. It will be prefixed with the code Number allotted to the PAO, which sends the acquittance roll and the code letter of the PAO by which the voucher is adjustable. eg. acquittance rolls despatched by the Imprest Section of the PAO(ORs) ASC (SUPPLY) to the PAO, RVFC will bear the PAO Code Number, Code Letter prefix and Control Number as under :—

80/AVC/1, 80/AVC/2, 80/AVC/3, 80/AVC/4, and so on [Where 80 stands for the code number of the PAO (ORs) ASC (SUP) despatching the acquittance roll, AVC for the PAO RVFC to which despatched 1, 2, 3 etc., for the control serial number] in a consecutive order from January to December.

The PAO code number, code letter prefix and control number will be entered first in the PAO-wise daily statement of acquittance rolls (IAFF-3015) [in the acquittance roll control register (IAFF-3061) for its own PAO] and then on the vouchers. For this purpose, each acquittance roll will be treated as a separate voucher as it is to be kept in view that each voucher may have to be dealt with by a separate task at the other end. Then the cash totals on each PAO-wise daily statement of acquittance rolls (IAFF-3015) and the acquittance roll control registers (IAFF-3061) will be struck. The totals will then be abstracted in the 'Daily Summary of total amounts of Acquittance Rolls' received and listed to other PAOs/Ledger Groups of own PAO (IAFF-3016) showing the various PAOs and the total for each PAO. The Grand total of this summary must agree with the totals in the Daily Journal of acquittance rolls and other payment vouchers received in advance of Imprest Accounts (IAFF-3014) and a certificate to that effect recorded in (IAFF-3014) over the signature of the SO(A)/AAO Imprest Section, and submitted to the head of the PAO at the end of each month. Entries in the PAO-wise daily statement of acquittance rolls (IAFF-3015) will then be posted in the 'Despatch Register of Acquittance Rolls' (IAFF-3059) and then filed with the Daily Journal (IAFF-3014).

NOTE.—A composite acquittance roll referred to in para 18(ii) Appendix 26 FR Pt II. Containing more than one sheet will be assigned only one control number showing also the sheet number as sub-number. In addition, the first sheet will indicate the total sub-numbers. For example, a composite acquittance roll consisting of four sheet bearing Serial Nos. 12/1, 12/2, 12/3 and 12/4 respectively proposed to be scheduled

NOTE 1.—The above processes i.e. from the posting of the Daily Journal (IAFF-3014) on receipt of acquittance rolls, vouchers etc., to the preparation of Daily Summary of total amounts of acquittance rolls received and listed to other PAOs/Ledger Groups of own PAO (IAFF 3016) will be completed the same day the vouchers are received or in case the receipts are heavy within the forenoon of the succeeding working day.



NOTE 2.—On such acquittance roll summary (IAFF-1099) a rubber stamp as per specimen shown below will be endorsed over the initials of the auditor(s) SO(A)/AAO. The acquittance roll summaries will thereafter be filed in the Imprest Account File concerned.

#### Specimen Rubber Stamp

E.R: C.V. ....C.S: Attest .....  
 Pr. Acq: S.R. ....C.C: T.W.C. ....  
 R.V: J.P: C.A. ....AUDITOR....SO(A)/AAO ..  
 A.SCV .....  
 I.H.L.P.

Aduitor.....SO(A)/AAO .....

The abbreviations correspond to the following items of checks exercised.

ER—All enclosures received.

CV—Corps Verified (i.e. name of PAO Correctly indicated).

Pr. Acq.—Proper acquittance obtained.

SR—Stamped receipt verified (where necessary).

RV—Signed by paying officer not below the rank of 2/Lt. or sanction exists for the appointment of a JCO as an Imprest Holder.

JP—Journal Posted.

CA—Control Numbers allotted.

CS—Completion of columns scrutinized.

Attest—Alterations attested by paying officers.

C.C—Castings checked in full.

TWC—Total amount in words checked.

ASCV—Acq. roll serial number continuity verified.

IHL P—Imprest Holder's Ledger Posted.

188. After the completion of the above process, the acquittance rolls in the case of local ledger groups will be sent under top sheet of acquittance rolls (IAFF-3027) in duplicate, within 5 (five) working days of their receipt in the PAO. The Acquittance Rolls thus scheduled

to ledger Groups will be entered in a scheduling register in which the initials of Group SO(A)/AAO will be obtained in token of having received the Rolls. The Imprest Section will watch that each batch of the rolls together with one copy of the top sheet duly completed is returned within one month of its receipt by Ledger Groups. On receipt back of each batch, the amounts adjusted, rejected and outstanding will be entered in the relevant columns of the acquittance rolls control register (IAFF-3061). Immediately after scheduling of all the acquittance rolls for month, the Imprest Section will furnish each ledger group the particulars of the last control number and the amount of acquittance rolls sent to that group. On receipt of these particulars each ledger group will reconcile the figures on the top sheets in their possession comparing them with the amounts posted in the summary vide para 251.

The acquittance rolls intended for other PAOs will be sent under a forwarding memo (IAFF-3017). The forwarding memo along with the Acquittance Rolls relating to outstation PAOs will invariably be sent by Registered Post every alternate day. On the 6th of each month, an intimation on (IAFF-3018) (Monthly Acknowledgement of Acquittance Rolls) giving full particulars of all acquittance rolls transmitted between the sixth of the previous month and the fifth of the current month and also indicating therein the total value of acquittance rolls will be sent to the other PAOs. Acknowledgements for these intimations will be obtained and recorded in separate files.

NOTE 1.—With reference to the monthly figures of group-wise adjustments of acquittance rolls indicated by ledger groups in the top sheets (IAFF-3027), the monthly summaries of adjustments of acquittance rolls items under research rendered in the prescribed proforma by the ledger groups vide para 249, broadsheets and/or other communications as a result of reconciliation of discrepancies etc., the figure compilable by each ledger group separately through its abstract of Receipts and Charges and the total figure compilable by the PAO as a whole and the figures for exhibition in the Monthly Progress Report of Acquittance rolls (IAFF-3053), referred to in para 208 will be independently arrived at by the Imprest Section. A consolidated certificate of reconciliation will be submitted to the head of the PAO. The Head of the P.A.O. will render a certificate to the Main Office alongwith the acquittance rolls Progress Report for the last month of each accounting quarter that the reconciliations prescribed above and in para 187 have been carried out. The documents relating to the reconciliation will be recorded by the Imprest Section and Ledger Groups in a separate file and will be made available to the reviewing and inspecting officers for their examination.

NOTE 2.—If there is variation between the figures reflected in the Acquittance Rolls Progress Reports in the column "Posted in IRLAs" for the three months of a



quarter and the figures reflected in the Abstract of Receipts and Charges for the PAO as a whole for that quarter, the PAO should investigate the discrepancy and render a reconciliation statement along with the quarterly abstract of Receipts and Charges explaining fully the variation between the figures.

### Acquittance Rolls Rejected by PAOs

189. All rejected acquittance rolls will be entered in the "Reconciliation Register of Rejected Acquittance Rolls" (IAFF-3060). The entry in the register will be made only after entering the items in the relevant columns of the "Despatch Register for Acquittance Rolls" (IAFF-3059) in the case of other PAOs and in the Acquittance Roll Control Register (IAFF-3061) in the case of local ledger groups. Items entered in the "Despatch Register for Acquittance Rolls" (IAFF-3059) and "Acquittance Rolls Control Register" (IAFF-3061) will be cross linked with the relevant items in the "Reconciliation Register of Rejected Acquittance Rolls" (IAFF-3061). The rejected acquittance rolls will then be despatched to the correct PAO to which they pertain in the usual manner after allotting a fresh control serial number duly prefixed by the PAO code number and code letter prefix of the new PAO.

NOTE.—Acquittance rolls scheduled by other PAOs will be centrally received by the Imprest Section and transmitted to the ledger groups along with top sheets (IAFF-3027) after entering them in the Acquittance Rolls Control Register (IAFF-3061). If any items of these acquittance rolls are rejected by the ledger groups they will be returned to the PAOs from which received under a forwarding memo (IAFF-3029) for action as indicated in this para.

### Audit and disposal of Imprest Accounts

190. Imprest account for a month is required to be despatched by the Imprest Holder on the second working day and, in exceptional cases, on the third working day of the month following that to which it relates, so as to reach the PAO (ORs) before the tenth of that month, with all the supporting documents which have not been despatched in advance. If there has been no transaction during the month, a 'NIL' account is also required to be rendered showing the cash balance, if any.

If any imprest Account is not received by the 10th of the month in which it is due, a telegram/signal will be issued to the unit calling for the same and repeated to Headquarters Sub Area/Brigade under which the unit is located. If the account is not received within the next seven days, a telegram/signal will be sent to Headquarters/ Area/Division and repeated to Headquarters/ Sub-Area/Brigade, Command Headquarters and Main Office. The telegram/signal intended

for Sub-Area Brigade, higher formation etc., should be worded to show explicitly apprehension of some grave development necessitating the immediate intervention of higher formations and to direct the Imprest Holder for immediate despatch of the Imprest Account. However, in the case of field units, located at far away remote stations and in difficult terrain with poor means of communication, or/and unfavourable weather conditions which at times cause considerable delay in movement of mail, the telegram/signal to higher formations may be so worded as to stress the urgency without referring explicitly to "Irregularities" etc. In such cases, it may be sufficient to employ the words like "matter urgent", "request immediate intervention" etc, so as to achieve the desired object and at the same time avoid complaints from the administrative authorities.

NOTE 1.—While reporting cases of non-receipt of Imprest Accounts to higher administrative authorities PAOs will specify in the post copy of the telegram/signal the amount yet to be accounted for as known to them viz opening balance plus demands intimated by the Regional Controllers/CDA(O) less amounts for which acquittance rolls etc., have been received. If the amount yet to be accounted for is appreciable, this fact should be highlighted and the need for immediate investigation also stressed. If the amount to be accounted for by the Imprest Holder is insignificant an indication to that effect should be given in the post copy of the telegram/signal endorsed to Main Office.

NOTE 2.—Full details of the cases in respect of which telegram/signals have been issued as in Note 1 above and have not borne fruit will be sent to the Main Office by post to enable the Main Office to take up the matter with the respective command headquarters.

191. On receipt of an Imprest Account, the Control Register of Imprest Accounts (IAFF-3058) will be completed with the relevant particulars and the account audited with reference to the checks prescribed in para 357 Defence Audit Code. In addition it should be seen that :—

(i) unauthorised charges are not paid through the Imprest Account and the provisions of Appendix-26 of FR Part-II, rules and the connected orders contained in AI, Government letters, A.Os and other orders issued by the competent authorities which permit of payments being made out of Field Imprest, are strictly complied with by the Imprest Holder;

(ii) the opening balance agrees with the closing balance of the previous month;



(iii) the printed certificates given at the foot of the Imprest Account have been completed;

(iv) the totals of the debit and credit sides are correct;

(v) credits for the following items are afforded through the Imprest Account only by units and formations serving in field service areas where no Government treasury or State Bank of India is located :—

(a) Rations on payment

(b) Clothing on payment

(c) Amenity transport

(d) Other credits adjustable by Regional Cs.D.A.

Surplus of estates of Army Personnel other than officers who die, desert or reported missing or become insane, subject to the Army Act, 1950, may be deposited in the Imprest Account where treasury facilities are not available. The credit will show the element of pay and estate elements separately.

It will be seen that credits for the above items are supported by full particulars.

(vi) the cash requisitions used for obtaining Imprest advances are in consecutive order and if there is any break, reasons for the break are ascertained from the Imprest Holder; if any cash requisition is cancelled an indication to this effect is made by the Imprest Holder in the relevant account;

(vii) the transactions in the Imprest Account are recorded in strict chronological order and transactions relating to the previous or subsequent months are not included in the account of any month;

(viii) transactions relating to other public funds are not passed through the Imprest Account;

(ix) funds are not drawn from civil treasuries on "Emergency Cash Requisitions" (IAFA-205) except when troops are ordered to move at less than 48 hours notice on operations or in aid of civil power. The Emergency Cash Requisition will not be signed by any one except the O.C. Station, or in the absence of the permanent incumbent, by the officer carrying out the duties of O.C., station not below the rank of Major.

(x) Funds for Imprest will be drawn within four days (excluding the holidays) falling in between from the date of receipt of cheque by the Bank from the CDA and will be disbursed within a week from the date of drawal. In case money is not drawn within four days (excluding the holidays falling in between) the Imprest holder will furnish the reasons to the PAO for requisitioning the amount in advance.

The audit of Imprest Accounts should be taken up and completed within one week of their receipt and there should be no delay in this respect. It is the responsibility of the PAOs to fully audit the Imprest Accounts. Surprise check of cash balances in Imprest Accounts is required to be conducted by Field Officers deputed by Headquarters formations at least once every quarter to ensure that they are intact. Surprise check of cash balances in Imprest Accounts of NCC Units upto Group Headquarters level is required to be carried out once in six months. In the case of stations where no field officer is available, the G.O.C.-in-C Command may by specific sanction authorise the checking of cash balances by officers of rank of Captain. The Officer deputed for such checks should be from a unit other than his own unit. It should be ensured that the result of surprise check is recorded on the imprest accounts as per the prescribed certificate. In cases where intimation of bank balance as well as cash balance in the Imprest Account on the date of cash inspection, is received from the LAO the PAOs will watch for the intimation from the Bank regarding bank balance and also ensure that the Imprest Account for the month concerned bears the LAOs endorsement. Although verification of cash balances is not the responsibility of the PAOs, they should conduct an intelligent review of the balances shown in the Imprest Accounts at the end of the month, the drawals during the earlier part of the following month and the payments made during the earlier part of the following month and the payments made during the period date-wise so as to detect irregularities, if any, or at least to determine suspicious cases in which further enquiries are called for. Where further enquiries are necessary, the matter should immediately be reported to the Main Office so that the regional Local Audit Officer (or the Local Army Commander where the Local Audit Officer is not available) may be contacted for conducting the



necessary investigations. In exceptionally emergent cases, however, the PAOs should contact the Local Audit Officer/Army Commanders direct under advice to the Main Office.

### Monetary Limits of Imprest Accounts

192. It will be ensured that the ceiling monetary limits as fixed for the Imprest Accounts are not exceeded and that the instructions given in Appendix 26 FR Pr. II are strictly observed. In the case of a new Imprest Account the application for the final fixation of the monetary limit will be received in the PAOs for onward transmission to the Brigade or Equivalent Commander with an audit report thereon. The applications should be checked to see that:—

- (i) the cash requirements have been calculated for a period of ten days on an average;
- (ii) the calculations are based on the actual transactions in the Imprest Account for the past three months including advances from AFPPF accumulations paid out of Field Imprest Account but excluding the disbursement made on account of advances and terminal payments during each of the weeks commencing from the date of receipt of the cheque by the bank from the CDA/PAO.
- (iii) the final monetary limit when fixed will be intimated to the PAOs by the Brigade or equivalent commander. This monetary limit will be noted in the control register of Imprest Accounts (IAFF-3058). The firm monetary limits thus fixed for the Imprest Accounts will be reviewed by the PAOs atleast once annually and cases wherein the limits already fixed are in excess of the latest actual requirements of the Imprest Holders, brought to the notice of the competent authorities indicating the appropriate limits that may be refixed.

193. Whenever the monetary limits are exceeded the PAOs will look for the sanction of the competent authorities mentioned in para 36 of Appendix 26, Financial Regulations, Part-II. In cases where sanctions are not furnished, observations on such irregularities will be made to units/formations immediately on their detection to enable them to approach the sanctioning authorities for regularisation. Where sanction of

Army Headquarters is required, the audit report will be furnished by the Main Office except in respect of PAOs under the charge of an IDAS Officer who will render the report direct to Army Headquarters. In the case of temporary absence of IDAS Officers of the PAOs on account of leave/posting out etc., audit reports will be rendered to Army Headquarters by the Main Office, based on the reports from the PAOs.

### Objections/Observations on Imprest Accounts

194. Objections/observations, if any, on Imprest Accounts will be raised immediately on their detection and action will be taken personally by the Head of the PAO for their expeditious settlement. For the pursuit and settlement of objections/observations, a separate file and a register will be opened, vide para 186. A progress report on the clearance of Imprest Accounts (IAFF-3056) will be submitted so as to reach Main Office not later than the 15th of the second month following that to which the report relates. PAOs will furnish in the report under the heading, "analysis of outstanding" the brief particulars of objections/objections outstanding over six months together with the current position of the objections, month to which they relate, latest action taken indicating the desirability of including any objection in the Major Financial and Accounting Irregularities report and the causes for the delay, if any, in settling the objections. Objections of special nature which in the opinion of the head of the PAO merit consideration of Main Office will also be included in the report.

### Imprest Holder's Ledgers (IAFF-3057)

195. The debit and credit side of the Imprest Holders Ledgers (IAFF-3057) will be posted with reference to the vouchers received with the Imprest Account. As the amounts of payments on acquittance rolls and amounts supplied by the PAOs/Regional Cs.D.A./Field Cashiers should have already been posted in the ledgers vide paras 184, 184-A and 186, the ledgers will now be closed for the month and the balances struck. The Imprest Accounts will then be compared with the Imprest Holders Ledgers to ensure that the balances in the Imprest Accounts agree with the balances in the Imprest Holders ledgers. Any discrepancies coming to notice should be rectified. The Imprest Holders ledgers will be



checked by the SO(A)/AAO and initialled by him in token of having exercised the check.

### Disposal of vouchers

196. The general procedure for the disposal of vouchers and the preparation of schedules, etc., is given in Appendix 'C' to this Manual. In the case of payments made after pre-audit, the payment authorities will be looked for and the same cancelled under the dated signature of the SO(A)/AAO in charge, Imprest Section. Vouchers relating to certain transactions will be dealt with as indicated in the succeeding para.

197. (i) **Credits on account of undelivered FAMOs, FSMOs (Pay), FSMOs (Funds), Casual remittances, Special family allowances, subsistence allowance and retaining fee.**—It is the responsibility of the Imprest Section to control the receipt and adjustment of undelivered money order lists. For this purpose all undelivered money order lists will be centrally received by the Imprest Section from the Officer in Charge, Records and entered in the register of undisbursed FAMOs (IAFF-3066). They will then be passed on to the ledger groups for affording the credits under the heading "other credits" in Part IV. Accounting sheet IAFF-1019 (Inner), or AFPP Account of the man concerned as the case may be and return to Imprest Section after completing Part II of the lists. In the case of credits involving rupees and paise, the amount in whole rupees (ignoring the paise portion) will be credited by the ledger groups in Fund Accounts. On receipt back of the lists from the ledger groups, the relevant portion of the register (IAFF-3066) will be completed. The credit afforded in Imprest Account will be verified with the amount shown on the undelivered M.O. List. It will be ensured that the amount shown in words and figures in Part II of the undelivered M.O. List by the Ledger groups plus the amount representing the paise portion in the case of undisbursed fund money orders agrees with the credit afforded in the Imprest Account. The fact of such verification will be endorsed both on the Imprest Account and the list. The lists will thereafter be recorded centrally.

**NOTE 1.**—List of undelivered final settlement Fund Money Orders should not be mixed up with U.D.F.A./U.D. F.S.M.O. Lists etc. The undisbursed FAMOs Register (IAFF-3066) should be maintained separately for undelivered AFPP Fund Money Orders.

**NOTE 2.**—Requests for refund on account of undelivered Money Orders of AFPP Fund will be received in the Imprest Section and after making suitable note in the Register of undelivered AFPP Fund Money Orders against the entry already made will be passed on to the Ledger Groups concerned for debiting the Fund Accounts in whole rupees. If claims for the refund of undelivered amounts of AFPP Fund are not preferred to and paid by the PAOs during the financial year, then, the amount representing the paise portion of such undelivered money orders will be transformed to 'Lapsed Deposits' at the close of that Financial Year, after making a suitable note against the item concerned in the Register referred to in Note 1 above—vide paras 246 and 250 Defence Accounts Code.

(ii) **Receipts on account of postal collections.**—These are normally to be collected by Field Cashiers. In case they are collected by Imprest Holders, the sanction of the Force/Formation Commander for such collections will be looked for in audit.

### Preparation of Punching Medium

198. A broad sheet will be prepared in respect of all imprest transactions showing according to classified headings under credits and debits against each Imprest Account Number, the various imprest transactions. The totals will be struck in respect of each of the columns and tallied to agree with the totals of all debits and credits. A monthly consolidated punching medium will then be prepared in quadruplicate for the totals of transactions compilable direct by the Imprest Section, i.e., items other than opening and closing balances, funds supplied by the regional Cs.DA/Field Cashiers/PAOs and acquittance roll payments. In all cases the contra adjustment, will be by credit (in the case of payments from Imprest) to Suspense Head (0/018/65) or by debit (in the case of receipts into the Imprest) to Suspense Head (0/018/65). In all cases involving Settlement Accounts/Defence Exchange Accounts schedules will be prepared, vide details regarding their preparation and disposal given in Appendix 'C' to this Manual. The schedules and supporting vouchers for all the Imprest Accounts will be consolidated for each type of transactions according to each Accounts Officer. The Punching Medium will be forwarded to the Central Control Section for allotting voucher number etc., vide para 167. The voucher number allotted to the punching medium and the month of compilation will be noted in the broad sheet. The Office copies of the schedules and vouchers will be attached to the broad sheet and recorded separately preferably one volume.



for each month of compilation. Vouchers received with the Imprest Accounts, unless they have been forwarded to the parties concerned, will however be filed with the Imprest Accounts.

NOTE.—In cases of UDMOs on account of final settlement of AFPP Fund accounts involving rupees and paise, the entire amount including the paise portion will be compiled by the Imprest Section to the Fund Head even though the Paise portion will not be exhibited in the fund accounts maintained in the Ledger Groups vide Note 2 below clause (i) of para 197. The control figures will be furnished by the Imprest Section on this basis viz., in whole rupees in so far as Ledger Groups are concerned.

199. In case any Imprest Account an item could not be included in a month's compilation due to non-receipt of Imprest Account or for want of full particulars of an item, a suitable note of the Imprest Account/item should be kept in the month's broadsheet : Prompt action will simultaneously be taken to obtain the Imprest Account/necessary particulars of the item for inclusion in the next month's broadsheet and compilation, at the latest. To this end, such arrear items/imprest accounts, if any should be brought forward in the subsequent month's broadsheet until they are included in the compilation. To ensure that this is done when a monthly broadsheet is prepared, the previous month's broadsheet will invariably be consulted with a view to carrying forward the uncompiled items/imprest accounts, if any. When the arrear items/Imprest Accounts are eventually included in the compilation, the month of compilation will be noted against the particular items/Imprest Accounts in the month's broadsheet in which they were first shown as out standing for compilation.

200. After compilation, the receipt and payment schedules, claims and bills with vouchers or other communications, intimating receipt of pre audited bills etc., required to be sent to regional Cs. D.A. (including any intended for Main Office concerned), other PAOs, CDA(O), CDA (Navy), CDA(AF) and DAA P & T will be despatched with a separate forwarding memo. Copies of Schedules (and vouchers, if any) will be sent to the Central Control Section of the PAO for onward transmission to the Accounts Section of the Main Office concerned alongwith the duplicate copy of the punching medium on or before the 30th of each month.

#### Non-Imprest transactions—Compilable to Suspense Head (0/018/65).

201. These transactions mostly related to the following :—

- (i) Money Order remittances
- (ii) I.A.F.K. 1168—R.O. Advances
- (iii) Payments made on acquittance rolls to Army personnel by Air Force/Navy/ Missions/Postal and other authorities.

The receipt and adjustment of these transactions in the I.R.L.A.s. and their compilation will be controlled by the Imprest Section in the manner indicated in the succeeding paras.

#### Money Order Remittances

202. MOs/M.O. 50/ M.O. 50(a) lists of money orders in triplicate (quadruplicate in case they are to be presented at a sub post office) will be received in the Imprest Section from the Record Office. These will be entered in the Register of Family Allotment Money Order (IAFF-3065). and distributed to the Ledger Groups concerned for effecting recovery in the IRLAs/Fund Accounts of the men concerned. When these lists are received back the relevant columns of the register will be completed. One copy of the list will be retained for record and the other copies returned to the Record Office alongwith the cheques for the amount involved in favour of the post-master concerned with reference to the certificate of recovery and payment enforcement of the last page of MOs/M.O. 50/M.O. 50(a) lists by the ledger groups.

NOTE 1.—Separate registers will be opened for F.A.M.Os, F.S.M.Os (Pay), F.S.M. Os (Fund), Casual Remittances, Special Family Remittances and Retaining fee. When the number of money orders under each category does not warrant the opening of separate registers, they may be entered in one register allotting separate pages for each category.

NOTE 2.—It is the responsibility of the Imprest Section to ensure that all money order lists are returned to the Record Office duly adjusted within three days of their receipt along with the cheques for the requisite amount in favour of the post master.

NOTE 3.—The PAOs could issue cheques in favour of post master till the end of the month provided the punching medium (Class I Voucher) reaches the JCDA (Funds) on or before the 5th of the following month.



NOTE 4.—The cheques for the family allotment money orders are issueable in favour of the post master only on or after the 20th of the month to which they relate. The cheques being encashable by the Post-Masters thereafter shall not be enfaced as "Not Payable till the first of the following month".

NOTE 5.—It must be ensured that—

- (i) the total of the cheques drawn agrees with the total of all MOs/M.O. 50/M.O. 50(a) lists;
- (ii) the cheque number is linked with the copies of M.Os/M.O. 50/M.O. 50(a) lists.

NOTE 6.—The punching medium will be classified as under—

- (i) the total of the amounts for which cheques are issued to the Post Master will be credited to suspense Head "Cheques and Bills" with the symbol 'CB'.

(ii) The contra debits will be made as under:—

- (a) Money order commissions where chargeable to the State will be debited to the Service heads concerned.
- (b) Amounts of special family allowance remittances will be charged to the service heads concerned.
- (c) The amount representing A.F.P.P. Fund remittances including money order commission will be debited to Code No. 0/015/10.
- (d) For compilation of F.S. M.Os, representing payments on account of further credits in NE accounts already closed to nil balances please refer to "Exception (c) below item 3(i) of para 165."
- (e) The amount representing remittances of subsistances allowance will be debited to the service head concerned.
- (f) The amount representing remittances of retaining fee will be debited to the service head concerned.
- (g) The amount representing remittances on account of gratuities to the service personnel who retired on or after 15-8-1947 will be debited to the non-effective head concerned.
- (h) The remaining amount (including the M.O. Commission where it is to be borne by the individuals) will be debited to the suspense head (0/018/65) which will be relieved through abstract of receipts and charges by credit. In respect of family allotment pertaining to personnel serving in Embassies the amount debited to suspense head will be relieved by the Main Office.

NOTE 7.—After the end of each month the task-wise figures of amounts adjusted in the IRLAs on account of F.A.M.O./F.S.M.O. Lists with their Nos. and number of items and the total amounts compilable to code No. 0/018/65 through the Abstract of Receipts and charges will be intimated in a statement of Imprest Section to each of the ledger group. On receipt of a certificate to the effect that the amounts of

F.A. M.Os/F.S.M.Os adjusted in the IRLAs have been booked with summaries and tallied over the signature(s) of the Accounts Officer(s), Ledger Group(s) the Imprest Section will furnish the Central Control Section a consolidated list of the amounts adjusted by each ledger group for the month.

### Verification of proof of payment—Money Order Remittances

203. The money order acknowledgements are due for verification two months after the date of remittance. The production of all acknowledgements by the Officer-in-charge, Records will be insisted upon. Loose individual postal receipts or payees acknowledgements should not be accepted for verification in Audit. Recording/Pasting of M.O. acknowledgements in File Book F.O. 62/M.O. Check Register (IAFZ-2067) should precede the verification. In the case of F.A.M.Os, the name of the payee as shown in the three documents, viz., P.A.O's copy of the lists, F.A. M.O. Register (I.A.F.F.-1078) and payee acknowledgements recorded in File Book F.O. 62 should be checked carefully. In the case of F.S.M.Os the name of the payee as shown in the PAOs copy of the lists and in the postal receipts and payees acknowledgements pasted in the money order check register (I.A.F.Z.-2067) as well as the Post Office seals of station of issue/payment on the receipts/acknowledgements, should be subjected to careful scrutiny. The verification of money order acknowledgements will be conducted by the clerk to the extent of 20 percent in respect of F.A.M.Os and 100 percent in respect of F.S.M.Os. For the purpose of the 20 percent check prescribed for F.A.M.Os, a judicious selection of the acknowledgements will be made. No clerk will be employed on the verification of acknowledgements continuously for more than six months. The SO(A)/AAO will test check the acknowledgements to the extent of 5 percent in respect of F.A.M.Os and 10 percent in respect of F.S.M.Os. A larger percentage of check up to cent percent will be exercised under the orders of the Head of the PAO if the test check reveals the necessity for it on account of unsatisfactory features etc. The M.O. acknowledgements will also be sampled by an officer every month. In cases where the officer strength in the PAO is more than one, the Officer detailed for sampling should be changed on each occasion. The progress of verification will be recorded in the "Register for watching progress of items of verification of proof of payment" (IAFF-3068) which will be submitted monthly to the Head of the PAO. A list of outstanding items for



which M.O. acknowledgements have not been produced for more than three months from the month in which verification is due will be furnished to the Officer-in-charge, Records.

The Officer-in-charge, Records have instructions:—

- (i) to address the post masters in clear terms to furnish M.O. acknowledgements/proof of payment or alternatively, to refund the money order amount for credit to the allottee through his I.R.L.A.
- (ii) to obtain acknowledgement receipt of such communications from the post masters for being shown to the PAO if desired ;
- (iii) to bring to the personal notice of Divisional Superintendents or post offices cases that are not finalised within two months from the date of their initial communications to the post masters ;
- (iv) to report to the concerned Post Masters General with a list of outstanding cases showing full particulars of money orders in the form of a statement every quarter for expeditious settlement in cases of inordinate delay on the part of Divisional Superintendent, post offices ; and
- (v) to report to Army Headquarters, AG's branch PS 3 with full details of delayed cases in which M.O. acknowledgements/proof of payment or refund of amounts in respect of outstanding money orders are not received in spite of taking action as above, in the form of a self contained letter, in duplicate for taking up the matter with the Director General, Post and Telegraph, New Delhi.

If it transpires during the verification by the clerk/test check by the SO(A)/AAO/sampling by the officer that Records Authorities have not taken prompt, or/and adequate action enjoined on them, the PAO's shall bring home to those authorities that under the Postal Regulations, the postal authorities do not entertain any query or claim in respect of remittances awaiting M.O. Acknowledgements over a year old and request them to correspond with the appropriate Postal authorities, for the production of M.O. acknowledgements/proof of payment or alternatively to press for a refund of the amount for

credit into the concerned I.R.L.A. All cases where adequate action towards refund or production of M.O. Acknowledgements is not being taken by the Officer-in-charge, Records in spite of PAOs communications and cases where there has been delay in the settlement should be reported by PAOs to higher administrative authorities such as Sub-area, Area etc., Headquarters for suitable action. The Numbers and Dates of PAOs, reports to Sub Areas, Area etc., Headquarters should be indicated in the column "Action taken" in the monthly General State of Accounts.

NOTE 1.—Failure to maintain File Book F.O. 62/Money Order check register (I.A.F.Z.-2067) will be placed under objection.

NOTE 2.—The term "FAMOs" wherever it occurs in this para shall include casual remittances and special family allowance remittances.

NOTE 3.—The term "FSMOs" wherever it occurs in this para denotes remittances on account of terminal credit balances, further credits, AFPP Fund and retaining fee, as the case may be.

NOTE 4.—In cases where the money orders have been returned undelivered, it will be ensured by comparison with the items in the undisbursed FAMO Register (IAFF-3066) that the amounts have been credited in the Imprest Account.

NOTE 5.—The certificate of payment issued by the post master of the office of payment or by the Postmaster General with reference to the records of the Post and Telegraph audit office, will be accepted as proof of payment when acknowledgement is not forthcoming.

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### Advance of pay to recruits

205. Recruiting Officers are required to prepare nominal rolls on IAFK-1168 (in Quadruplicate), separately for each centre showing the advances paid to the recruit and despatch them as under:—

- (a) Original to the Regiment/Corps Training Centre.
- (b) Duplicate and triplicate copies to the Regional CDA concerned alongwith cash account.
- (c) Quadruplicate copy to be retained as office copy.

The Commandant Regiment/Corps Training Centre will after entering in the original nominal rolls, the Army numbers allotted to the recruits by Officer-in-charge, Records forward them to the PAO with least possible delay, and publish enrolment DOs II expeditiously.



The Original copies of nominal rolls will be received centrally in the Imprest Section and will be entered in the Register of IAFK-1168 (RO Advance) (IAFF-3062) and will be allotted control numbers. The original copies will then be passed on to the ledger groups for recovery and return. In respect of items not pertaining to the PAO, extracts will be made out and forward to the correct PAO for debiting the advances in the respective IRLAs.

The duplicate copies of the nominal rolls will be received from the regional CsDA concerned with a statement in the prescribed form giving the break-up of the amount Recruiting Office-wise, compiled by debit to the suspense head (0/018/65), on behalf of the PAO. On receipt of these documents, the PAOs will :—

- (i) link all the duplicate nominal rolls with the original ones on their records by entering the Army Numbers in duplicate copies,
- (ii) reject the items which do not pertain to them, and
- (iii) if there are any cases in which the originals have been received from the Commandant Training Centre but the duplicate copies have not been forth-coming from the regional CsDA concerned, then bring to the notice of the CDA concerned the particulars of advances which have not yet been compiled by debit to Suspense head (0/018/65) for compilation and obtain the duplicate nominal rolls.

NOTE 1.—The above procedure will equally apply to recruits who become non-effective for any reason before their arrival at the Regt/Corps Training Centre and any amount which cannot be adjusted against any pay due, will be written off under the orders of the C.F.A.

NOTE 2.—In rare cases where duplicates only have been received but not the corresponding originals from the Training Centres, the Imprest Section will make an entry in the Register of IAFK-1168 (R.O. Advances), call for the originals from the training centre and locate the IRLAs with reference to the particulars deducible from the nominal rolls and the enrolment Part II Orders. If the IRLAs can be located, the duplicate IAFK-1168 will be passed on to the ledger groups concerned, after allotting control number, for recovery and return. On receipt of original nominal rolls from the Centre authorities, they will be linked with the duplicate already received and care must be taken to see that the originals are not again passed on to ledger groups for recovery where the amounts have already been debited with reference to duplicate copies.

NOTE 3.—The total of the R.O. advances will be furnished each month by Imprest Section to the ledger groups as a control figures and the later will tally the total recoveries effected with the control figures.

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### Payments to Personnel by Non-Imprest Holders

207. Separate acquittance roll control register will be maintained or if found convenient separate pages in a register may be allotted for each category of acquittance rolls. Wherever credits are required to be afforded to other Accounts Officers, e.g., acquittance rolls, for payments to Indian Army Soldier from Naval Air Force sources; a monthly statement showing particulars of acquittance rolls received should be submitted to the Accounts Section of the Main Office concerned in the following proforma so as to reach that office by the 15th of the month following. PAOs will acknowledge the schedules of Acquittance Rolls to the Air Force Units as well as CDA(AF), Dehradun immediately on receipt of acquittance rolls in order to help a proper watch on the debits raised.

Amount of Acq. rolls	Office from which recd.	No. & date of communi- cation with which recd.	No. & date under which receipt of the voucher was acknow- ledged
1	2	3	4

### Acquittance Rolls Progress Report

208. The Control register for each category of acquittance roll will be fully self contained and should exhibit against each acquittance roll the progress of adjustment until the entire amount is cleared. The control registers will start afresh for every month. For the purpose of compiling the progress report an abstract will be made out at the end of each month in the control registers, of the entire receipt, rejection and adjustment made in the month under report. The progress made in the clearance of the outstandings for the previous month as known from the monthly summaries of adjustment rendered by the ledger groups, vide para 249 will also be consolidated



and added to the total adjustment for the month under report. The outstandings should be classified according to the month of payment and tallied with the latest outstanding consolidated at the end of the month in the control registers.

A monthly progress report of acquittance rolls on I.A.F.F.-3055 will be submitted to the Main Office concerned so as to reach that office by the last working day of the following month. All acquittance rolls for payments made during a calendar month should be included in the progress report for that month and for this purpose acquittance rolls pertaining to a month and received up to the 5th of the following month should be included in the progress report.

NOTE 1.—The number of items should be indicated in brackets against the amounts wherever they occur in the progress report.

NOTE 2.—The oldest month should be indicated against each category of the unadjusted amount under Part III of the report.

NOTE 3.—Separate statements with full details of individual items of acquittance rolls including R.O. advances outstanding for more than three months under each category in Part III indicating in brief, the reasons for the outstandings and the action taken by the PAO for obtaining the enrolment D.O. Part II from Corps/Regt. Centres, LPCs from the regional Cs. D.A./Other Accounts Officers and I.R.L.As. from other PAOs should be sent along with the progress report.

NOTE 4.—PAOs should forward a copy/extract of the Units DO Pt. II notifying the date on which a soldier is T.O. of the unit on reversion from Assam Rifles when calling for LPC from the Accounts Officer, Central Records and PAO, Assam Rifles, Shillong as the transit pay and allowances, both ways, are debitable to Assam Rifles. The fact of having done so should be indicated against the respective items in the statement referred to in NOTE 3 above.

NOTE 5.—Persistent cases of incorrect preparation of acquittance rolls by paying officers due to non-compliance of the instructions contained in paras 8 to 12 of Appendix 26 FR Pt. II which account for a sizeable amount of outstandings resulting in the amounts being rejected later on to the scheduling PAOs/re-scheduling

to the Correct PAOs, should be reported to higher administrative authorities. The fact that this has been done will be indicated in the covering letter forwarding the progress report.

NOTE 6.—The break-up of the amount rejected which is attributable to the incorrect preparation of acquittance rolls by paying officers, incorrect scheduling by own PAO/Other PAOs and the remedial measures taken to avoid recurrence should be furnished in a separate statement along with the progress report.

#### Reconciliation of balances in the suspense head (0/018/65) Advances—P.A.O. (ORs)

209. Each PAO will receive from EDP Centre lists showing amounts debited to the suspense head on behalf of the PAO for the clearance of which it is responsible. They will be compared with the demands (IAFA-524) separately notified by the Regional Cs.D.A./CDA(O), to the PAOs and posted in the respective Imprest Holder's ledger and omissions and errors will be rectified in communication with the Cs.D.A. concerned. The statement of advances of pay to recruits furnished by the Regional Cs.D.A. vide para 205, will also be compared and similarly dealt with. As payments made by Field Cashiers to Imprest Holders will be notified by the CDA(O), only in the month following that of payment and the amount will be compiled by that officer to 0/018/65 only in that month, these amounts will appear in the lists from EDP Centre for the succeeding month. The P.A.O.s will therefore, await the next month's EDP List and scrutinise them before making any reference in regard to discrepancies to the CDA(O) Poona.

210. In order to ascertain the balances outstanding under the suspense head (0/018/65) the Imprest Section will initially prepare a monthly reconciliation statement as under in respect of transactions pertaining to Imprest Accounts and R.O. Advances (I.A.F.K.-1168) :—

#### Reconciliation statement of amounts compiled to 0/018/65 for the month of.

Receipt	Amount	Payments	Amounts
	Rs. P.		Rs. P.
1. Opening balance of—			
(a) Cash with Imprest Holder at the beginning of the month.		1. Payment on other vouchers (i.e. other than on acquittance rolls and (IAFK-1168) complied to 0/018/65 by the Imprest Group of the P.A.O.	
(b) (i) Acquittance rolls not listed to PAOs at the beginning of the month.			
(ii) Payment held under objections.			



Receipt	Amonte	Payment	Amount
	Rs. P.		Rs. P.
(c) Cash on account of T.R. unadjusted.			
(d) (i) IAFK-1168 O/S at the beginning of the month.			
(ii) IAFK-1168 not yet received.			
2. Funds paid by Cs D.A./Field Cashiers/PAO and compiled to 0/018/65---		2. Amount of funds paid by the Cs D.A./Field Cashiers/PAO already included in the previous months statement (Imprest advance R.O./G.R.O. advances).	
(a) Imprest Advance.			
(b) R.O. Advance.			
3. Funds paid by Cs D.A./Field Cashiers/PAO and not yet compiled to 0/018/65---		3. Payments on Acquittance Rolls listed to PAOs.—	
(a) Imprest advance.		(a) Advances of pay.	
(b) R.O. advance.		(b) R.O./GRO advance.	
4. Misc. receipts in Imprest compiled by the Imprest group of PAO to 0/018/65---		4. Closing balance of :—	
(a) Transfers from the Imprest account.		(a) Cash with Imprest holder.	
(b) Other receipts.		(b) (i) Acquittance rolls not listed to PAOs at the close of the month.	
		(ii) Payment held under objections.	
		(c) Cash on account of TR unadjusted.	
		(d) (i) IAFK-1168 C/o with adjusting group.	
		(ii) IAFK-1168 not yet received.	
Total		Total	

SO(A)/AAO Imprest Group.

NOTE 1.—(A) Receipt side (i) The figures to be shown against item 2(b) will be taken from the extracts of the Printed EDP Lists.

(iii) Item (3) will be carried forward as item (2) on the payment side of the above reconciliation statement for the succeeding month.

(ii) In the compilation of item (3) there will always be a time lag of one month in the case of payments made by Field Cashiers to the Imprest Holders since the CDA(O) received the Field Cashiers Accounts only in the month following that in which the payments are made by Field Cashiers. In the succeeding month's statement, however, this particular amount having been compiled to 0/018/65 by the CDA(O), will be merged at item (2) of the receipt side.

(B) Payment side (i) while completing item 3(a) it should be ensured that only the amounts of acquittance rolls listed from the 6th of the month to the 5th of the month following that to which they relate, are included.

(ii) If any I.A.F.K.-1168 for an amount compiled by the C.D.A. is not received it will be exhibited under item 4(d)(ii) and necessary action will simultaneously be taken to obtain the vouchers or to get the amounts



written back by the CDA concerned. The monthly statement of R. O. advances furnished by the Cs. D.A. will be utilised for the purpose.

(iii) Item 4(a) represents the closing cash and the bank balances in the Imprest Account to be carried forward as opening balances at Item 1 (a) of the receipt side in the next month's statement.

(iv) Item 4(b) will be carried forward as the opening balance at item 1(b) of the following month's statement.

NOTE 2.—The amounts pertaining to Imprest transaction that are required to be shown in the reconciliation statement will be obtained by preparing a summary of Imprest Accounts. The summary will be prepared by posting the receipts and payments sides on two pages facing each other in summary.

NOTE 3.—The monthly reconciliation statement will be submitted to the head of the P.A.O. every month for his information.

211. The next stage in the process of reconciliation consists in seeing that all acquittance rolls, F.A.M.Os, F.S.M.Os, and all other vouchers initially compiled to the suspense head are actually adjusted in the I.R.L.As and the amounts are properly compiled in the quarterly abstract of receipts and charges. For this purpose, separate reconciliation statements will be prepared for the periods shown below in the proforma given in Appendix 'D' to this manual. The dates by which the statements should be submitted to the Main Office concerned are also shown against the concerned period:—

Period	Due date for receipt in the Main Office
1. April to August . . . . .	10th October
2. September to November . . . . .	10th January
3. December to February . . . . .	10th April
4. March (including March Final, Supplementary and Manual Corrections to March Supplementary, if any).	10th October

All transactions adjusted during a particular period under code head 0/018/65 will be shown in the appropriate place in the statement for that period. It will be seen from the above table that the reconciliation statement for the period March to August is to be rendered in two separate statements one for the month of March and the other for the period April to August. The reconciliation Statement for March will comprise for all the adjustment made by (i) P.A.O.s. (ii) Main Office, (iii) Regional Cs. D.A., and (iv) The CDA (O) during the accounting months

of March (Preliminary), March (Final) and March (Supplementary) including manual corrections to March (Supplementary), if any.

In order to keep the reconciliation statements furnished to the Main Office concerned as a permanent record they will be posted in a suspense ledger which will be in the prescribed form.

### Losses in Imprests

212. A register of losses in Imprest Accounts will be maintained in the following proforma :—

Sl. No.	Imprest A/c No.	Designation of the Imprest Holder	Amount of Loss	Brief Particulars
1	2	3	4	5
No. and Date of Audit Report	Action taken for regularisation	No. and Date of competent financial authority's sanction for regularisation/recovery.		
6	7	8		

An entry in this register will be made immediately information is received in the Imprest Section indicating that the loss has actually occurred. Every case of an actual loss or an irregularity likely to lead to a loss should be personally dealt with by the head of the P.A.O. Where a report of financial irregularity is required to be made to the main office the procedure laid down in para 291 will be followed. The register of losses will be personally examined by the head of the P.A.O. to ensure that proper action is taken to pursue the cases to a finality. The provisions of para 501 et. seq., of Defence Audit Code will be borne in mind in dealing with losses.

It will be ensured that the losses involved are exhibited as a separate item in the closing balances of monthly Imprest Accounts until regularised when it will be finally charged off in the monthly Imprest Account, duly supported by the loss



statement in IAFA-498 in original with the orders of competent financial authority recorded thereon. The register of losses will then be completed and the loss statements forwarded to the Central Control Section for further action, vide para 161.

### Imprest Accounts Finally Closed

213. Imprest Accounts are required to be closed in the following circumstances :—

- (a) On the disbandment/re-organisation of the unit/formation.
- (b) When the necessity for the continuance of the Imprest Accounts ceases to exist.

When an Imprest Account is finally closed, the receipt of the following documents will be looked for :—

- (i) The final Imprest Account showing 'nil' closing balance.
- (ii) Cash Requisition Book (IAFF-1036) with the cancelled and unused requisition.
- (iii) A treasury receipt/Field Cashier's receipt (Original), for the cash (representing the terminal cash and bank balances) remitted into treasury/refunded to the Field Cashier.

The account will be dealt with in the same way as other Imprest Accounts, but after complete audit, the following further action will be taken :—

- (i) The relevant columns in the Control Register of Imprest Accounts will be completed.
- (ii) An intimation of the final closing of Imprest Accounts will be sent to the regional CDA including CDA(O) Poona/Field Cashier who is responsible for the provision of funds and the Accounts Section of Main Office concerned and their acknowledgements obtained.
- (iii) A clearance certificate in the prescribed form will be sent to the Imprest Holder.

NOTE.—In case of a final clearance certificate cannot be furnished owing to any outstanding objections/observations or reference to higher authorities, etc., the details thereof will be communicated to the Main Office concerned for being reported to Army Headquarters and the C.G.D.A. to enable further action being taken towards the settlement of the outstanding objections.

### Miscellaneous

214. Army authorities are allowed to draw funds from Imprests to meet the expenditure incurred by them in connection with the visits of Foreign V.I.Ps. The expenditure will be ultimately met out of the allotment under "Hospitality Grant", controlled by the Ministry of External Affairs. The advances drawn from the Imprest will invariably be supported by Government sanctions communicated by Army Headquarters. Such drawals will initially be compiled to suspense head pending their recoupment by the C.O.A. Ministry of External Affairs. Vouchers for expenses incurred out of the advance will be kept by Imprest Holders separately and furnished to Army Headquarters direct for arranging in communication with the Ministry of Defence/Ministry of External Affairs for the issue of a cheque in recoupment of the advance drawn by Imprest Holders.

The above procedure does not entail any responsibility on the part of the PAOs either in the matter of Audit or of adjustment of the charges through remittance accounts. The responsibility for clearance of these drawals from Imprest will meet on the Imprest Holders. Cases of inordinate delay will be brought to the notice of the Main Office concerned for taking up the case with Army Headquarters under advice to the C.G.D.A.

In the case of Armed Forces Missions/dignitaries, however, advances can be drawn by units/formations from the Imprest to meet authorised expenditure in connection with their visits. Debits for these amounts will be passed on by the PAOs through the Defence Exchange Accounts to the C.D.A., W. C., Chandigarh for eventual adjustment by the D.C.D.A. in charge "Pay Section", Western Command, New Delhi.

These debits will be noted as demands in the demand register by the D.C.D.A. I/C, 'Pay' Section for watching the receipt of bills from units/formations through Army Headquarters.

215. Personnel of Assam Rifles, below Officer's rank undergoing courses of instructions exceeding two months, will draw their normal advances of pay at the rates and on the dates specified by the Inspector General, Assam Rifles, from Field Imprest Accounts during the periods of their training. The advances will be paid on Acquittance Rolls, prepared in triplicate. The acquittance rolls will be disposed of in the manner indicated in the following para.

Army Schools/Imprest holder will retain one copy (third copy) and send the other two copies original, and duplicate) to the PAO(ORs)



responsible for the audit of the Imprest Accounts, on the first working day following that of payment. The PAO(ORs) concerned will, after audit of the Imprest Account for the month send the original copy to the CDA(ORs) concerned to enable the later to raise necessary debit against the AG, Assam supported by the original copy of acquittance roll. The PAO will also send the second (duplicate) copy of acquittance roll immediately on receipt to the PAO, Headquarters Inspector General, Assam Rifles, Shillong for adjusting the advances paid by Army Schools in the Pay Accounts of the individuals concerned and obtain an acknowledgement for the same. The acknowledgement for each batch of acquittance rolls should specify the total pertaining to that batch. The acquittance rolls should be superscribed at the top with the words, "Assam Rifles-Debitable to AG, Assam".

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## SECTION 6—LEDGER SECTION

### Objectives

221. The objectives of ledger section are :—

- (i) To open, maintain and close IRLAs of JCOs/ORs/NCs(E) and Defence Civilians in operational areas promptly and to ensure that Statement of Accounts/authorisations are issued in time.
- (ii) To maintain upto date fund account of JCOs/ORs/NCs(E) and ensure prompt authorisation of advances and final settlement of Provident Fund Accounts.

### General

221(A). Broadly, the duties of the Ledger Section are as follows:

- (i) Opening and maintenance of I.R.L.As.
- (ii) Audit and adjustment of regular pay and allowances arising from casualties notified in Pt. II Orders/claims preferred on bills.

(iii) Regular drawal of pay and allowances.

(iv) Posting of acquittance rolls, loss statements, hospital stoppage rolls etc.

(v) Regular debiting of family allotments as shown on the family allotment lists.

(vi) Recovery of AFPPF Subscription (including refund of withdrawal, where applicable) at the rates and conditions laid down in AFPP Fund Rules, PLI Premia, AGI Subscription and Income Tax from the affected individuals.

(vii) Quarterly closing of pay accounts/fund accounts, preparation and consolidation of the pay summary/fund summary of IRLAs maintained in each group.

(viii) Rendition of quarterly statements of pay accounts/annual statements of AFPPF, Accounts to the individual.

(ix) Verification of advances as recorded in the closed pay books, as and when they are received, with those debited in the IRLAs.

(x) Transfer of I.R.L.As within the P.A.O. or to other P.A.O. consequent on transfer of personnel between units of the same Corps/Regiment as well as to other Corps/Regiment whenever such transfers are notified in Part II Orders.

(xi) Final settlement of pay accounts/fund accounts of men becoming non-effective.

(xii) Verification of yearly unit nominal rolls with the I.R.L.As.

(xiii) Dealing with complaints/appeals both from effective and non-effective men and other correspondence on pay and allowances and A.F.P.P. Fund Accounts.

(xiv) Dealing with advances for purchase of conveyances.

(xv) Dealing with former service claims.

(xvi) Dealing with further credits pertaining to NE Personnel.



## Opening and Maintenance of I.R.L.As

222. I.R.L.As will be opened on the authority of notifications of enlistment/enrolment published in Part II Orders and last pay certificates received from previous pay authorities. The I.R.L.As will be authenticated under the full signature of the selected SO(A)/AAO. When additional sheets to the I.R.L.As are brought into use, they will be given consecutive serial numbers and kept duly stitched along with the respective first sheet of the authentication. All the relevant columns in the additional sheet will also be completed. The ledgers will be written up neatly and legibly. There should not be any overwriting of figures. All wrong entries should be scored out in red ink neatly by drawing a line and the correct amount written above the scored out entry duly attested by the clerk with dated initials making out the correct entry.

The I.R.L.As including those received from other P.A.Os or from other task holders in the same P.A.O. will be kept in binders one for each unit and arranged in numerical sequence separately for J.C.Os, O.Rs, N.C.Os (E), (U.E.) and civilians. The name of the unit and the binder number allotted to it will be prominently noted on the outside of the binder cover. If the I.R.L.As of more than one unit or formation are included in the same binder, the ledgers of each unit or formation will be kept together as stated above, unit by unit.

When worn out binder covers on which review certificates have been endorsed vide para 4 of the drill annexed to Section 7 of this chapter, are required to be replaced it will be done under advice to the Review Group who will transcribe the last review certificate on the new cover I.R.L.As when not in use will be kept under lock and key. I.R.L.As which have become bulky will be sent to Record Section for Jacketing and safe custody alongwith a nominal roll in duplicate over the signature of the respective SO(A)/AAO Ledger Group indicating the serial No., Army Number, Name, No. of Sheets, period covered by the I.R.L.A. and the name of the unit collation of binder from which sent. The duplicate nominal roll duly receipted by the SO(A)/

AAO/Record Clerk of Record Section will be received back by the Ledger Group(s) for being recorded in a separate file with a distinct number. No documents other than I.R.L.As will be kept in such jackets.

NOTE 1.—PAOs in charge may at their discretion authorise selected SO(A)/AAO to authenticate I.R.L.As. Copies of such authentication will be endorsed to the Main Office.

NOTE 2.—Ledger Groups will give serial numbers to the binders of I.R.L.As and intimate to the Review Group the details of such numbers of all the binders maintained in each group. The Review Group will keep these binder numbers in a suitable record which will be made use of at the time of review of I.R.L.As. Details of additional binders opened or existing once closed will also be intimated to review group.

NOTE 3.—Dated initials should be affixed wherever columns have been provided for 'initials' in the I.R.L.A. All adjustments under the column 'Other Credits' in Part IV—Accounting sheet of the I.R. L.A. should bear the dated initials of the auditor who actually carried out such adjustments.

## Part II Orders

223. Part II Orders are authorised notifications affecting an individual's service, pay and records. Prompt and correct adjustment based on the information contained therein constitutes one of the chief functions of the Ledger Groups.

A separate file will be maintained for each unit by the ledger task holders for recording the Part II Orders. The proforma on IAFF-3030 will be pasted in the inner front cover of the Part II Order file to —

- (i) Watch the continuity of serial numbers,
- (ii) Facilitate action to call for the missing Part II Orders.
- (iii) Watch the progress of adjustment, and
- (iv) Record the test check done by SO(A)/AAO.

223-(A). A statement containing unit-wise details in the proforma prescribed for the monthly progress report regarding receipt and adjustment



of Part II Orders will be prepared and kept in each ledger group for sampling by Accounts Officers. This will form the basis for furnishing the monthly progress report to C.C. Section.

In the case of personnel re-enrolled or re-enlisted action will also be taken to ascertain the terminal debit balance, if any, in their previous engagement. Recovery of such debit balances will be effected in monthly instalments of 1/3rd emoluments of the individual. If there is no terminal debit balance a note to that effect shall be endorsed in the I.R.L.A.

224. Incorrect and incomplete Part II Orders will be rejected stating reasons. The authorities responsible for the issue of such orders will be informed that the Part II Order in question should be cancelled and where necessary a fresh order complete in all respects should be issued. Rejected items will be marked as such against the Part II Order items and a suitable note will also be made in the Part II Order proforma. The rejected items will be removed from the outstanding only on receipt of acknowledgement of the rejection memo from the unit authorities. An item will not be rejected on trivial or flimsy grounds. Part II Order items objected to on grounds other than of a routine nature or on grounds of higher audit should not be rejected but pursued to finality through correspondence under the direction of the head of the P.A.O. The action to be taken by the Ledger Section on Part II Order items is indicated in the following paras.

### Transfers

226. When individuals are transferred to or from the payment of another audit officer LPCs (Pay slips in the case of personnel posted to Embassies and Diplomatic Missions abroad except the U.K.) will be issued or received by the PAO. The LPCs issuing from a PAO will be signed by a Gazetted Officer. In the case of PAOs under the charge of Section Officer (Accounts), however, the Officer-in-charge, Records is responsible through an officer deputed by him to sign the LPCs.

### Enlistment/Enrolment

225. Items of Part II Orders notifying the enlistment/enrolment of individuals will be examined to see that all relevant details required to be noted in the I.R.L.As. have been notified. The ledger (I.A.F.F.-1019) will then be opened by entering the relevant details against each item provided in the top portion of the front page of the ledger. Then the initial entries in the audit cage will be completed with reference to the rank/appointment and the date of enlistment/enrolment published in the Part II Order. In the case of enlistment of JCOs the number and date of the gazette notification as published in the Part II Orders will also be entered in the relevant column of the I.R.L.A. form. The rate of pay and allowances and the date from which drawn will be checked by the SO(A)/AAO and initialled by him against the entry in token of having exercised the check. The ledger duly authenticated will be sent to the card index group for the preparation of the index card and return. The particulars of all I.R.L.As opened will then be entered in the 'Register for opening new I.R.L.As (I.A.F.F.-3072)'.

The issue and receipt of LPCs will be watched through the register of LPCs to be issued and the register of LPCs to be received. The IRLA will be closed to nil balance by crediting or debiting the terminal debit/credit-balance whenever LPCs are issued. Before closing the IRLA to nil balance all demands outstanding against the individuals will be cleared. Further a certified extract from pay book of advances drawn up to the date of transfer will be immediately obtained. In case delay is anticipated in obtaining the extract the I.R.L.A. will not be closed but a note on the LPC will be made to the effect that the terminal credit/debit balance will be intimated later for payment or recovery. Prompt action will be taken to obtain the extracts and close the IRLAs finally. Any demands and contributions will be noted on the LPC for recovery. A copy of I.T 48 in the case of affected individuals will be attached to the L.P.C.

When individuals are transferred from one Corps/Regiment to another Corps/Regiment, both under the Audit control of either under CDA



(ORs) SOUTH or under CDA(ORs) NORTH or CDA(ORs) Central, no LPCs will be issued, but the IRLAs themselves will be transferred from one PAO to another.

The same procedure will be followed even when individuals are transferred from one corps/regiment under CDA(ORs) SOUTH to another corps/regiment under CDA(ORs) NORTH/Central and vice versa.

NOTE 1.—Particulars of cases of delay in receiving LPCs/IRLAs will be promptly brought to the notice of the Main Office through the medium of IRLA Progress Report. To this end, a proper explanation of the outstanding shown in column 7 of the progress report will be given in statement 'A' thereof indicating clearly the parties from whom LPCs/IRLAs awaited and last action taken.

NOTE 2.—The accounts of individuals proceeding on temporary duty, course of instruction etc., to the U.K. and other foreign countries will continue to be maintained by P.A.Os as referred to in para 294.

NOTE 3.—It should be ensured that the IRLA is got reviewed by the review group upto the last quarter before LPC is issued.

NOTE 4.—The terminal credit balance, if any, will be noted on the LPC which is affixed with the LPC seal. On no account a separate payment authority should be issued by the P.A.Os. for the payment of such terminal credit balance.

### Transfers to foreign countries

227. In the case of postings of individuals to the United Kingdom LPCs will be issued showing the individuals paid upto and for the date prior to embarkation. The LPCs will be forwarded to the Main Office for countersignature and onward transmission to the United Kingdom.

In the case of postings of individuals to other countries on the staff of the Indian Embassies/High Commissions/Military Missions, pay slips/ (in place of LPC's) will be prepared in quadruplicate as per proforma given below showing the individuals paid upto and for the date prior to embarkation and indicating therein the rates of pay and allowances (including foreign allowance, if admissible) :—

Sl. No.	Regt No.	Rank and Name of the individual	Date of enlistment/promotion to the present rank	Basic pay (including appt pay, if any).
1	2	3	4	5

#### Deductions

G.S. Pay	Classification pay	D.A.	Foreign allowance	Other allowance	Family allotment (if any, including commission thereon)
6	7	8	9	10	11

#### Deductions

PLI	Funds Subscription	AGI Subscription	Other Deductions	Remarks
12	13	14	15	16

NOTE 1.—Dearness allowance is not payable in addition to foreign allowance. It will, therefore, be stopped from the date of disembarkation in the foreign country.

NOTE 2.—Foreign allowance will be payable from the date of arrival in the foreign country and will be continued until the individual leaves the country.

NOTE 3.—Credit/Debit balance of the individual will be intimated for payment/recovery later on.

NOTE 4.—Hair cutting, hair cleaning and washing allowance have been provided as a separate item besides foreign allowance.



The back portion of the pay slip will contain a letter addressed to the First Secretary/High Commissioner in the following form:—

“To

The First Secretary to the Embassy for India/High Commissioner for India.  
.....(here enter station)  
through the CDA (ORs)

**Subject :—**Payment of JCOs and ORs employed on the staff of Military Attache.

**Reference :—**Army Headquarters letter No. ....dated.....and AI 3/S/50.

Sir,

The following individuals of.....  
(here enter names and unit or formation) have been appointed on the staff of Military Attache to the Embassy/High Commission for India vide Army Headquarters letter quoted above. It has been decided by the Government of India vide AI quoted above that pay and allowances of these personnel are payable abroad as in the case of other civilian personnel serving on the staff of Embassies, etc., abroad. The pay and allowances of these personnel may, therefore, be paid accordingly from .....as per details on the reverse on presentation of bills by the Military Attache.

Yours faithfully,  
I/C PAO(ORs)

Copy to the Military Attache to the Embassy for India/High Commissioner for India.....  
.....(Station) for information and necessary action.

228. Three copies of the pay slip will be forwarded to the Main Office and the fourth copy retained as office copy. Changes in the rates of pay and allowances will be intimated to the Embassy authorities through the medium of revised pay slips.

As soon as information regarding the posting of an individual to a Military Attache's office is received the unit will furnish the following documents/information to the P.A.O. to enable the later to issue L.P.C./Pay Slip to the Mission concerned immediately on receipt of the embarkation report:—

- (i) D.O. Part II or advance information regarding Posting/movement abroad.

- (ii) Date of embarkation/emplanement abroad specified in the movement order.

- (iii) Whether the individual is married or single.

- (iv) Whether the individual proposed to make any family allotment.

- (v) Pay book of the individual or certified statement showing the payments recorded in the pay book.

- (vi) Whether any public demand is outstanding.

On receipt of the documents/information the following action will be taken :—

- (a) Draw pay and allowances upto and for the date prior to embarkation.
- (b) Clear all demands outstanding against the individual.
- (c) Close the I.R.L.A. to nil balance after crediting or debiting the terminal debit/credit balance.
- (d) Post the transactions in the current summary then and there.
- (e) Note in the pay slip any demands/contributions recoverable (including family allotment if any).

#### Transfers from one corps or regiment to another

229. Two registers, viz IAFF-3075 for watching transfer of I.R.L.As to other P.A.Os and IAFF-3074 for obtaining I.R.L.As from other P.A.O.s will be maintained centrally in CC Section

When Part II Orders notifying inter-corps or inter regimental transfers are received the ledger group will immediately furnish “CC” Section extracts thereof indicating also the date of receipt of Part II Order. The ledger group also will take prompt action to transfer the I.R.L.As to the concerned P.A.O. or to call for the I.R.L.A. from the transferer P.A.O. A copy of the communication calling for the I.R.L.A. will also be endorsed to “CC” Section. “CC” Section will enter the cases of transfers in the relevant register with reference to the extracts of Part II Orders received from the ledger groups.



230. (i) Before transferring an I.R.L.A. to another P.A.O. the ledger group will:—

(a) Close the I.R.L.A. to nil balance after:—

(i) adjusting all Part II Orders, acquittance rolls, etc., pertaining to the individual, and

(ii) drawing pay and allowances upto the date of transfer.

(b) Transcribe the amounts consequent on the above adjustment in the unit summary then open.

(c) Get the I.R.L.A. Reviewed by Review Group upto the date of transfer.

(d) Prepare forwarding memo on IAFF-3036 (in quadruplicate) furnishing details of all regular recoveries and contributions on the reverse of that form and attach it to the I.R.L.A.

(e) Pass on the I.R.L.A. through the work book to Central Control Section for making CCI and for onward transmission of the I.R.L.A. to the transfer P.A.O.

(ii) "CC" Section will ensure that I.R.L.A. is reviewed upto the date of transfer and is complete in all respects, with the particulars in the register, despatch the I.R.L.A with the forwarding memo under their file number, watch the receipt of the acknowledgement from the transferee P.A.O and complete the register on receipt of acknowledgement. This section will also send the duplicate and triplicate copies of the forwarding memo to the Review Group, for check and onward transmission of one copy direct to the Review Group of the transferee P.A.O., and retain the quadruplicate as office copy.

231. (a) I.R.L.A.s from other P.A.Os will be received in CC Sections who will :—

(i) ensure that a statement showing the details of regular recoveries and contributions required to be effected has been received and that the I.R.L.A. has been reviewed by the Transferer P.A.O.

(ii) acknowledge receipt of the I.R.L.A.

(iii) note the memo of the new corps/regiment on the last sheet of the I.R.L.A on the authority of the Part II Order of the new unit.

(iv) open a new index card.

(v) complete the relevant columns in the register of Transfer-in of I.R.L.As (IAFF-3074)

(vi) pass on the I.R.L.A. to the Ledger Group through the register.

(b) On receipt of I.R.L.As transferred in from other P.A.Os through the CC Section ledger group will authenticate the I.R.L.A. and make necessary changes in the audit cage of the I.R.L.A. consequent on any change in Rank/Classification/appointment of the individual in the New Unit, and keep it in the proper place in the Unit binder.

#### Transfer of I.R.L.As within the P.A.O.

232. (a) (i) Two separate registers, one for 'transfer out' and the other for 'transfer in' will be opened and maintained by each ledger group/(group-wise). The 'Transfer out' and 'Transfer in' Registers will be maintained as shown in Annexure 'B' and 'A' given at the end of this para. The entries in the 'Transfer out' Register will be in one serial order for the whole group.

(ii) On receipt of Part II Orders casualties relating to 'Transfer out' and 'Transfer in' of personnel will be entered in the Register on a day to day basis (viz. as and when Part II Orders are received) and Cols. 1 to 7 of the 'Transfer out' and 'Transfer in' Registers will be completed immediately.

(iii) Actual transfer of I.R.L.As will be carried out once or twice (or oftener) in a month as considered convenient by the head of the P.A.O. and on the dates fixed by him.

(iv) On the appointed dates the I.R.L.As due for transfer will be closed, summary completed and the transfer out balance entered in Col. 11 of the transfer out register.

(v) The I.R.L.As will be passed on along with the register to the transferee task holder direct who will initial with date against the item in token of acknowledgement



of the I.R.L.A. and complete Col. 8 and 9 of the 'transfer in' Register and also take the balance in his summary.

Immediately on receipt of the 'transfer out' register from the CC Group after marking in the Central Card, the register will be put up to the Accounts Officer. The Accounts Officer will carry out a sample check by tracing a few 'transfer out' 'transfer in' casualties from Part II Orders into the Registers besides ensuring that action has been taken on the entries made in the register.

- (vi) After the transfers as above are effected each task holder will review the entries pertaining to his task in the 'transfer in' Register and take action to obtain the I.R.L.A., which are due but have not been received by him from the concerned tasks. Columns 1 to 7 of 'transfer in' Register will be entered from Part II orders notifying 'Strength Increase'. If the relevant 'transfer in' Part II order has not been received and noted by the time the I.R.L.A. is transferred, it will be entered in the Register completing columns 1 to 4 and 7 to 9. Columns 5 and 6 will be completed on receipt of Part II Orders.

- (x) Before inserting the I.R.L.As in the concerned binder, the transferee task holder will make a list of all I.R.L.As. transferred in during the month, which have not been reviewed but are to be taken into a binder already reviewed in the current year and furnish a copy thereof to the Review Group to enable them to arrange for the review of such I.R.L.As.

- (vii) A horizontal red ink line will be drawn beneath the last entry in the transfer out register for the month to indicate that action on the entries above the line has been completed.

- (viii) A day or two after the date fixed for transfer of I.R.L.As (within which the transfer of I.R.L.As should be completed) the register (Transfer Out) will be collected by the CC Group inturn, Ledger Groupwise and the card index marked within a week of the date of transfer. The clerk(s) employed for marking card index will initial with date Col. 10 of the register after marking the relevant card index.

- (ix) It should be ensured that the marking of CCI by CC Group is completed within a week. The Officer I/C of the CC Group will watch the progress of marking of Card Index through the daily control chart of the group. A completion report in this regard will be submitted by the CC Group to the Head of the P.A.O. by the end of the specified period.

#### Annexure 'A' Register of IRLAs 'Transferred in'

Sl No.	Regt. No.	Rank and Name	Unit from which transferred	Date of transfer of the individual
1	2	3	4	5

No. & date of Pt. II Order	Unit to which transferred	Date of Receipt of IRLAs.	Balance on Transfer	
			Cr.	Dr.
6	7	8	9	



## Annexure 'B' Register of IRLAs 'Transfer-out'

Sl. No.	Regtl. No.	Rank and Name	Unit from which transferred	Binder No.	No. & Date of Pt. II Order
1	2	3	4	5	6

- (iii) Each group AAO/SO(A) will furnish to each of other group AAO/SO(A) concerned task wise figures of the balances transferred out in the form given in Appx. 'C' enclosing copies of the statements referred to in (i) above in support.

- (iv) SOAs/AAOs receiving intimation vide (iii) above will agree the figures with their own group figures (vide i above) and confirm the same to the transferred group AAO/SO(A); in the form given in Appx. 'D'. Discrepancies will be settled between group at SO (A)/AAO level.

Unit to which transferred	Dated initials of the task holder receiving the IRLA (Specify Gp. & task No.)	Binder No.	Initials of the taskholder marking CCI	Balance on Transfer Cr. Dr.
7	8	9	10	11

- (v) CC Group will consolidate all appendices 'B' received and verify that the total amount of Cr/Dt. balances "transferred out" is equal to Cr/Dt. balances "transferred in" and ensure that the consolidated figures for the quarter agree with the one line summary figures received from the Ledger Groups. A certificate of such agreement will be recorded on the summary consolidation for the whole office.

232.(b) The reconciliation of transfer in/transfer out balance within the same P.A.O. will be made as given in succeeding paragraphs :—

- (i) As and when the transfers are effected simultaneously the balances on transfer will be posted in the relevant cols. of the summaries. — At the end of each accounting quarter before the closing is commenced, each task holder will submit to his SO(A)/AAO, a statement in duplicate of balances "transferred out" and "transferred in" (Appx. A) prepared unit/group-wise.

- (ii) The statements at (i) above will be consolidated for the group as a whole in duplicate by the AAO/SO(A) in the proforma at Appx. 'B'. One copy of this will be given to CC after receipt of the confirmation from other groups vide (iv) below.

- (vi) Before closing the summary, each group AAO/SO(A) will ensure that the figures of statements referred to in (i) above agree with the figures shown in each task holder's summary and that the figures shown in one line figures of the group. They will furnish a certificate to CC Group in the form given in Appx. "E". Officer-in-charge of Ledger groups will ensure by sampling that the correct procedure is followed.

- (vii) The documents relating to the above reconciliation will be recorded by the CC Group and Ledger Groups in a separate file and will be made available to reviewing officers for their examination.



## APPENDIX 'A'

Unit	Groups	Task	Date	QE
Statement of Balances transferred out/in				
Date _____				
Regtl No	Balance	T/out	To/From	Balances T/In
	Cr	Dr	Unit/Groups task	Cr Dr
Total				
Total				

## APPENDIX 'B'

Group	QE		Date	
Consolidated statement of balances transferred out/in				
Balances	T/Out	Tc/From Group	Balances	T/in
Cr	Dr		Cr	Dr
Total			Total	
Copy to C.C.			AAO/SO(A)	

## APPENDIX 'C'

No. ....  
Date .....

To,  
AAO/SO(A)

Ledger Group No

Sub : Reconciliation of IRLA Balances transferred within P.A.O.-Q.E.

Credit balances amounting to Rs. .... and the Dr. balances amounting to Rs. .... have been transferred from this group to your group during Q.E. (Task-wise details attached)

Balances.	Tr./Out.
Cr.	Dr.
Total	
AAO/SO(A)	

Please confirm.

## APPENDIX 'D'

No. ....  
Date .....

To,  
SO(A)/AAO  
Ledger group

Sub : Reconciliation of IRLA balances transferred within the PAO-QE.

Confirmed Cr. balances amounting to Rs. .... and Dr. balances amounting to Rs. .... intimated under your No. .... dated .... have been tallied and brought to account in the summaries of the Group.

AAO/SO(A)

## APPENDIX 'E'

No. ....  
Date .....

To,  
C.C. Section.

Sub : Reconciliation of IRLA balances transferred within PAO-QE.

Certified that the reconciliation prescribed in para 232(b) O.M. Part X has been carried out and the figures of Cr Dr balances transferred out/in as exhibited in the Group Summary tally with the figures arrived at with reference to the documents on record in the group.

AAO/SO(A)  
Ledger Group.

## Adjustment of pay and allowances

233. The following items of pay and allowances will be adjusted by the PAOs. on the authority of Part II Orders :—

- (i) Pay proper
- (ii) Rank/Appointment pay
- (iii) G.S. Pay
- (iv) Classification pay
- (v) Expatriation allowance
- (vi) Special Compensatory allowance
- (vii) Parachute pay
- (viii) Acting allowance to JCOs



- (ix) Honours and awards including Jangi Inam but excluding annuity attached to Meritorious Service Medal.
- (x) Ration allowance.
- (xi) City Compensatory Allowance.
- (xii) Hair Cutting/Hair Cleaning and washing allowance.
- (xiii) High altitude and uncongenial climate allowance.
- (xiv) Tuition fees.
- (xv) Children Education allowance.
- (xvi) Road allowance.
- (xvii) Packing allowance on transfer from one station to another qualifying station.
- (xviii) Daily allowance on transfer, Ty. duty and courses of instructions.

Casualties notified in Part II Order affecting pay and allowances will be checked in full by the Ledger Task Holder before adjusting them in the IRLAs. Those affecting the entitlement portion of the IRLAs will be noted in that portion quoting the number and date of the Part II Order.

The Quarters accounts in which the change is adjusted will be indicated in the specified column of Part III of the IRLA and will be attested by the dated initials of the Ledger Task Holder and the SO(A)/AAO. Any recovery or arrears due to change in entitlements will then be adjusted in the accounting portion (Part IV) of the IRLA.

Casualties which do not affect the entitlement portion will be adjusted in the accounting portion of the IRLA quoting the number and date of the Part II Order. In addition, particulars of casualties such as RI, over-stayal of leave, absence without leave, fines and other punishments which involve forfeiture of pay and allowances will be noted in the column provided for in Part I—Service particulars—of the IRLA to enable computation at a future date of non-qualifying service covered by the period of any adjustment etc.

NOTE.—A register for verification of existence of vacancies from the CDA (Officers) Pune for the grant of Acting allowance to JCOs officiating in place of officers will be maintained by each ledger section in the proforma given in Appendix 'E' to this Manual.

234. While checking and adjusting the Part-II Orders pertaining to JCOs, ORs, and NCs(E) it will be seen that pay and allowances are admitted correctly with reference to pay and allowances regulations—ORs and other Orders.

It will be ensured that :—

- (i) Whenever changes in basic pay and rank/pay occur, action is taken to readjust dearness allowance and compensatory city and local allowance, wherever necessary;
- (ii) While admitting ration allowance, an intelligent scrutiny of Part II Orders is conducted. For example, any disproportionate grant of rail/road journey ration allowance and leave ration allowance or grant of higher rate of ration allowance to a large no. of personnel in the same unit should not be adjusted automatically without enquiring into the correctness of the grant;
- (iii) While admitting Jangi Inam for meritorious services rendered during 1939-45 War, the notification in Part II Order specified the number and date of Government of India, Ministry of Defence Notification;

NOTE 1.—For effective personnel Jangi Inam will be credited through IRLAs along with pay and allowances on the authority of Government of India, Ministry of Defence, Notification Jangi Inam Certificates and Unit/Formation Part II Orders. Jangi Inam Certificates will be verified by the PAO's as and when available. On individuals becoming non-effective LPCs will be issued to the CCDA(P) showing the date upto which Jangi Inam has been credited through the IRLAs.

NOTE 2.—Once Jangi Inam and Gallantry Awards are notified in Pension Circulars or Pension Payment or orders on the individuals becoming non-effective, they should not be drawn through IRLAs, when the recipients are re-enrolled or when the recipients of 2nd life awards are enrolled in the Army.

NOTE 3.—In cases where second life grant of Jangi Inam is made to an individual from a date subsequent to his enrolment in the Army and while serving therein the payment thereof will be made through IRLA even though such awards are notified by CCDA(P) in Pension Circulars/Pension Payment Orders.

- (iv) The remustering of ORs from one category to another is done by the Army authorities correctly in accordance with the rules prescribed by Government;



- (v) The leave allowances to personnel proceeding on leave are admitted correctly with reference to the rules laid down in Chapter III of Pay and Allowances Regulations ORs.

NOTE.—PAOs are not required to conduct any audit of leave granted to JCOs., ORs., and NCs (E) but if any irregular grant comes to their notice or is brought to their notice by the Army authorities, the pay and allowances for the periods covered by the irregular grant will be withheld till it is regularised by the competent authority.

#### Changes in Regimental Number, Name and terms and Conditions of Service

235. Changes in terms and conditions of service/ extensions of service or tenure limits (where granted) will be noted in the columns provided for the purpose in Part I of the IRLA after ensuring that the changes or extension has been authorised by the competent authority. The previous entry will not be scored through but will only be rounded off to show the previous terms etc.

Change in the regimental numbers and names will be noted in the IRLAs quoting the number and date of the Part II Order and necessary intimation regarding the change will be sent to the CCI for amending the index card. The old number or name will not be scored through but will be rounded off neatly.

#### Audit and Adjustment of Claims

236. The items of pay and allowances for which claims are submitted by the Army authorities to PAOs for audit and credit in the IRLAs, and the certificates required in support of the claims are given in the Pamphlet, "List of recognised claims". These claims will be audited with reference to the relevant orders on the subject.

237. BLANK

238. BLANK

239. BLANK

240. BLANK

241. BLANK

242. BLANK

243. BLANK

244. BLANK

245. BLANK

246. BLANK

#### Adjustment of Acquittance Rolls

247. Acquittance rolls will be received from the Imprest Section in convenient batches accompanied by a top sheet in triplicate on IAFF-3027 vide para 188. On receipt the ledger group SO(A)/AAO will initial in the Acquittance Roll Scheduling Register for having received the Acquittance Rolls. Thereafter, the SO(A)/AAO, ledger group, will detach the acquittance rolls, pass them on to his ledger task holder maintaining the concerned units, IRLAs and keep the top sheets with him to watch the early return of all acquittance rolls back to him after adjustment. The particular ledger group receiving a particular batch of acquittance roll is responsible for adjusting all the items contained in the batch, except those stray items which are definitely known to pertain to other PAOs. Extracts of these stray items will be made out by the ledger groups giving all the required details and will be returned along with the batch of acquittance roll to the Imprest Section, which will carry out the actual rejections. If in respect of any item of acquittance roll received in a group it is found that the IRLA is held in a different group, the group that received the acquittance roll will itself locate the IRLA and adjust the item. If certain items of acquittance rolls do not prove easily adjustable and requires further research and/or reference to Imprest Holders, such items will be entered in the "Register of acquittance rolls items under research" IAFF 3063). The acquittance rolls duly adjusted in the IRLA and best checked by SO(A)/AAO will be returned to the Imprest Section within one month of their receipt.

Each acquittance roll item adjusted will be ticked and initialled by the ledger task holder concerned and the items under reference or research, will be left unticked. Items that are to be rejected to other PAOs will be marked as rejected.

248. After taking action as indicated above, the Ledger Task Holder will return the acquittance rolls to the SO(A)/AAO. When all the acquittance rolls of the same batch have been returned to him by his Ledger Task Holder the SO(A)/AAO will arrange to have columns 4, 5 and 6 of the top sheet completed. The amounts



adjusted by the ledger groups will be shown under the following two headings in both the copies of the top sheets :—

- (a) Amounts adjusted in the IRLAs within the same group.
- (b) Amounts adjusted in the IRLAs held by other groups (the groups will be specified against the respective amounts).

The SO(A)/AAO will ensure that all outstanding items under reference/research have been entered in the special register maintained for the purpose. He will then complete the certificates in the top sheets and return one copy thereof alongwith the batch of the acquittance rolls to the Imprest Section and retain the other copy of the slip in the group for effecting the reconciliation prescribed in para 251.

Before the acquittance rolls are returned to the Imprest Section the SO(A)/AAO will test check the postings of acquittance rolls made in the IRLAs to the extent prescribed in para 290. He will initial both the IRLA and the item test checked.

249. A very close watch will be kept by the ledger groups on the items of acquittance rolls which have been entered in the "Register of acquittance roll items under research" to ensure that these outstanding items are adjusted expeditiously. On no account will any item be allowed to remain outstanding for more than three months from the month of its receipt. A summary of the progress achieved during each month in the adjustment of those outstanding items will be rendered by the ledger groups to the imprest section in the proforma given below, one clear week before the monthly progress report is due out of the P.A.O.—

Summary of disposal of items under research during the month of category of acquittance roll;

Month and Control No.	Adjusted in the month		Rejected	Remarks
	No. of items	Amount	No. of Amount items	
1	2	3	4	

Certified extracts of items shown herein as rejected are enclosed.

250. While posting acquittance rolls in the IRLAs it will be ensured—

- (i) that payment already debited with reference to pay book are linked with such items, shown on the acquittance rolls;
- (ii) that the pay books serial numbers shown against each payment are continuous and if any gap is found while debiting the amount of acquittance roll, prompt action is taken to initiate a reference and call for the missing acquittance rolls;
- (iii) that the payments on acquittance rolls have been attested by the paying officers;
- (iv) that there are no unauthorised interpolations and that scoring and alterations, if any, have been attested by the paying officer;
- (v) that the individuals have signed or affixed their thumb impressions in token of having received the amount;
- (vi) that where any authority from the P.A.O. is quoted, such authority is verified;
- (vii) that all the payments made on the acquittance rolls are totalled and that total is shown in words as well as in figures at the end; and
- (viii) that leave, flood, or festival advances are shown separately on acquittance rolls.

NOTE.—While posting acquittance rolls in IRLAs of individuals exhibiting debit balances, it should be seen that only restricted payments are made to them. If advances are not restricted or if any query raised by the O.C., about the correctness of the debit balance intimated, is not considered justifiable, the payments of the advances will be viewed as irregular and the O.C. immediately apprised of the matter. If this irregularity persists as seen from the posting of acquittance rolls for the next payment, the matter will be reported to the Formation Headquarters concerned endorsing a copy of the report to the Officer Incharge Records. If this report does not also yield the desired results within a reasonable time, a detailed report will be sent to the main office to consider further course of action.

#### Reconciliation of advances

251. The process of reconciliation of advances compiled under the suspense Head (0/018/65) consists in seeing that all acquittance rolls received from the Imprest section of the particular



P.A.O. as well as from the imprest sections of other P.A.Os. (Other than those rejected) are actually adjusted; the amounts are properly compiled in the quarterly abstract of receipt and charges; and the adjustments/rejections are properly reflected in the monthly progress report of acquittance rolls. This item of work is mostly the concern of the ledger section; and the Imprest section of the P.A.O. is the co-ordinating agency in this regard.

To avoid any difficulties in the process of reconciliation each task holder after posting the acquittance rolls in the I.R.L.As will also simultaneously post the items of acquittance rolls in the summary and ensure that the total amount posted in the column "Advances" in the summary is equal to the amount of the acquittance rolls adjusted in the I.R.L.As held by him. At the end of each quarter the imprest section will furnish to each ledger group particulars of the last control number and the amount of acquittance rolls sent to each group during the quarter. On receipt of these particulars each ledger group will reconcile the figures on the top sheets in their possession comparing them with the amounts posted in the summary.

#### Check of Pay Books

252. The ledger groups on receipt of closed pay books pertaining to effective personnel from the Central control section, vide para 143, will—

- (i) compare the entries of advances in the pay books with those already debited in the I.R.L.As with reference to acquittance rolls;
- (ii) post in the I.R.L.A all unadjusted items under a separate heading "Advances from pay books";
- (iii) check whether the total of all the payments in the closed pay books have been written in words under the signature of a commissioned officer. If not, the pay books will be immediately returned to the OC unit for completion and resubmission;
- (iv) bring to the notice of the OC unit if there are any unauthorised alterations. If there are any discrepancies between the amounts posted in the I.R.L.As and those entered in the pay book, they will be settled as expeditiously as possible in communication with OC;

(v) relevant columns in Part II of the I.R.L.A. provided for "Closed pay book" will be completed. A suitable endorsement will also be made in the pay book of the fact that it has been checked with the I.R.L.A.;

(vi) return the pay book to the record section through the central control section for safe custody.

Payments which are debited in the I.R.L.As with reference to the entries in pay books are compilable to code head 0/018/65. These payments will be entered in a separate column in the summary. In case acquittance rolls for the same recoveries are received prior to the closing of the quarterly accounts, the acquittance rolls will be posted in the relevant columns of the I.R.L.As and the entries already made with reference to pay books scored through and initialled by the ledger task holder. If the acquittance rolls are received afterwards they will not be posted in the I.R.L.A. but will be properly linked and returned to the imprest section with an indication as to the quarter's account in which the amounts have been adjusted with reference to pay books.

The loss of pay books is fraught with serious implications. Frequent losses in one and the same unit should be viewed with circumspection by the P.A.O. and the matter should be reported to the O.C. unit for proper investigation. If there are any further instances of loss of pay books in the same unit, the case will be included in the M.F.A.I. report, with brief particulars bringing out the frequency of the losses.

NOTE.—Instructions for Demand/Issue/Completion and disposal of pay books (IAB-64) are contained in SAO 12/S/82.

#### Family allotments

253. Free remittance of family allotment through official channels may be made by service personnel serving in operational areas to their families in India, when this concession is specifically sanctioned by Government. Service personnel posted to Embassies/High Commissions/Military Missions abroad may similarly make remittance of family allotment through official channels subject to money order commission being charged to their account.



In cases where remittance of family allotment through official channels is permissible the officer-in-charges, records concerned will prepare a list of money orders in a special form (M.O. 50/50(a)). Unitwise containing particulars of allottees and the allotters together with the amount of money order specified against each. The list will be passed on to the P.A.Os. in batches during the month according to a programme mutually agreed upon between the record office and the P.A.O. The list will be received centrally by the imprest section and passed on to the ledger section for recovery. On its receipt the ledger section will :—

total of the family allotment and the money order commission separately.

#### Certificate of recovery

Serial No. of M.O. 50/50(a) list.....Rs.  
.....Rs. ....(in words)

Certified that the sum of Rs.....  
Rs. ....  
(in words) has been recovered in the I.R.L.As.  
concerned during the month of.....

Place :

Date : Signature of A.O./AAO/SO(A)/PAO.

All the copies of the lists after action as above will be returned to the imprest section on the same day on which they are received. On receipt of the M.O. lists from the ledger groups duly completed in all respects, Imprest section will arrange to issue the cheque for the requisite amount in favour of the Post Master and forward the same alongwith the M.O. lists to the Record Office.

(a) debit the amount (including the money order commission wherever the money orders are sent at the individual expense) in the I.R.L.As. of the allotters concerned after ensuring that they are entitled to remit family allotment through official channels;

(b) verify that the money order commissions due on the total amount of the list as shown on last page thereof has been calculated correctly at the prescribed rate and shown at the end of the list both in words as well as in figures;

(c) Score out amounts in the list which cannot be debited in the I.R.L.As. for any reason and intimate the fact to the Officer-in-charge, records through the imprest section;

(d) see that the page totals of the M.O. list and the grand total for the entire list are correctly worked out;

(e) where the lists are signed by a civilian gazetted Officer/Commissioned Officer other than the Officer-in-charge, records verify that he is authorised to do so, by the Officer-in-charge, records. J.C.Os. are under no circumstances authorised to sign M.O. lists;

(f) ensure that alterations or corrections if any, made in the list are attested in full;

(g) endorse the certificate of recovery (specimen given below) immediately below the signature of the Officer-in-charge, records and make the payment encasement both for the

NOTE.—Family allotments in respect of Gurkha personnel are paid to the allottees by the recruiting Officer for Gorkha or Military Attache, Embassy of India Nepal. As and when Family allotments are made family allotment roll (IAFF-1078) in triplicate will be forwarded to the P.A.O. by the Record Office. The P.A.O. will after keeping a note in the I.R.L.As. return two copies of the same with a certificate that a note regarding the amount of family allotment has been kept in the I.R.L.As. The Record Office, will in turn, transmit, one copy thereof to the Recruiting Officer or the Military Attache of Embassy of India in Nepal as the case may be for payment on ROG 26, prepared in triplicate a copy each of which will be forwarded by them to CDA CC/CDA Patna and the Record Office concerned. The Record Office concerned will, after making a note regarding the payment of family allotment to allottees in their record copy of IAFF-1078 pass on ROG 26 to the PAO concerned immediately for debiting the payment in the IRLAs. The P.A.Os. on receipt of original copies of the ROG 26 from the CDA, CC/CDA Patna will link them with the recoveries already effected in the I.R.L.As. and pair them with the copies of ROG 26 received from the Record Offices. P.A.Os will also indicate in the quarterly statement of accounts, the rate of family allotment in issue and the month for which ROG 26 has not been received to enable the paying officer to regulate the payment of advances after taking into account Family allotment not debited in I.R.L. As. due to non-receipt of ROG 26. While intimating the terminal balance



the P.A.Os, will debit provisionally Family allotment for the period for which ROG 26 have not been received subject to readjustment at a later date with reference to the particulars received from Recruiting Offices/Military Attache of Embassy of India, Nepal and C.D.A. CC/CDA Patna.

#### **Casual Remittances and remittances on final Settlement of accounts**

254. The procedure for dealing with F.S.M.O. list is the same as laid down for F.A.M.O. lists. In the case of Casual remittances before debiting the same in the I.R.L.As. it will be seen that the issue of casual remittance at public expense is authorised by Government and the account of the individual permits such a remittance. When casual remittances at the individual's own expense are arranged through official channels in special circumstances e.g. while sick in hospitals or on leave the money (including the money order commission) required for the purpose will be drawn by the officer incharge, Records from Imprest on acquittance rolls on behalf of the applicant after verifying the availability of the credit balance from the P.A.O. The payees receipt on the acquittance roll will be signed by the Officer-in-charge, Records, himself and the man's receipt received with the application from the O.C. pasted on the acquittance roll.

In the case of final settlement M.O. lists, it will be verified that the amounts shown on the lists are the same as authorised by the ledger section earlier. The amounts will then be debited in the I.R.L.As.

#### **Undelivered Money Orders**

255. The list of unpaid F.A. M.Os. as well as other M.Os. originally remitted through official channels will be received by ledger section from the imprest section after crediting the amount in the concerned I.R.L.As. the lists with a certificate of credit duly completed in Part II of the list (where in the total amount credited will be shown both in figures and words) will be returned to the imprest section on the same day on which it is received. Care will be taken to see that the amounts credited in the I.R.L.As. are identical with the amounts previously debited in the I.R.L.As. or in case M.Os. were sent at the individual's expense less than the M.O. commission.

#### **256. BLANK.**

#### **Income Tax Recoveries**

257. The assessment and recovery of Income Tax will be done with reference to the current orders on the subject and the SO(A)/AAO will carefully check all the affected cases. Income Tax Form-48 will be maintained for each affected individual for recording monthly recoveries. The form will be sent annually to the central control section for further action vide para 156.

Annual consolidated receipt in the prescribed form for each individual from whom Income Tax has been recovered will be issued after the close of each financial year under the signature of a Gazetted Officer.

#### **Postal Life Insurance Recoveries**

258. Monthly PLI recovery schedule or extracts therefrom for each unit in respect of Military Personnel will be received by the ledger groups from the central control section. On their receipt, necessary recoveries will be effected through the I.R.L.As. and the schedules or extracts will be returned to the central control section with a certificate of recovery. Any amendments, additions or deletions will also be incorporated neatly in the schedules or extracts before returning them to the central control section. At the end of each quarter all the amounts recovered will be shown separately in the quarterly summary of I.R.L.As. and the total agreed with the total of the schedules or extracts received during the quarter.

Service personnel are permitted to pay first premium in cash either in a post office or in the Imprest Account of the unit and in exceptional circumstances the premium may also be recovered from pay. Where the first premium is deposited in cash with the Imprest Account, an intimation of the deposit will be received by the ledger groups from the imprest section. Further recoveries of monthly premia will be effected through the I.R.L.As. and necessary addition of the insurant's name with all the particulars will be made in the PLI Schedules. Where the proposer has authorised the PAO, to recover the first premium by the deduction from the pay and allowances, the recovery will be made immediately on receipt of the letter of authority. The debit entry of first premium in the I.R.L.A. will be made by the auditor under his dated initials and this will be checked and attested by the SO(A)/AAO under his dated initials on the



same day on which the entry is made. The dated initials of the auditor and SO(A)/AAO will be made in col. 5 under the heading "Particulars of Regular deductions" on the front page of the I.R.L.A. Where payment of first premium is made by deductions through the I.R.L.A., the date on which the entry is made in the I.R.L.A. would be deemed as the date of payment of first premium, regardless of the month's account through which the recovery may be made. As the contract between the insurant and the Government commences from the actual date of recovery of first premium in the I.R.L.A. and any incorrect quotation of this date may lead to avoidable complications, it is essential that the debit entry made in the I.R.L.A. is attested by the dated initials of the auditor and SO(A)/AAO and this date is intimated immediately to the postal authorities for the issue of policy to the insurant. The P.A.O. effecting the recovery of first premium will, also immediately write to the proposer's head of the office to send the prescribed health certificate direct to the Director, PLI Calcutta.

**NOTE.**—Premium on PLI policies is recoverable 3 months in advance. For Example :— Recovery effected in quarter ending February will represent the premium for the months of March, April and May and so on.

259. P.A.Os. will continue to recover insurance premium in respect of an individual who is in receipt of restricted advance of pay pending liquidation of a debit balance. Overpayment if any as a result of this recovery should constitute a public claim as it is on account of the amount advanced to an individual from public fund and its recovery from the retiring/service pension or gratuity is permissible vide Regn 93 of pension regulations Part II or from the disability pension under the orders of the president.

#### Extra Premium

260. (a) Extra contribution will not be taken by the P.L.I. from the Defence Service Estimates by way of the premium as a regular measure in respect of each individual policy.

(b) The extra premium paid from the Defence Service Estimates as well as the extra premium fund already accumulated will be treated as "Advance on Account". If it is found later that the balance of credit in the extra premium fund is inadequate, the Defence Service Estimates will make a lump sum grant as and when required.

(c) The controllers of Insurance, Simla will decide from time to time the amounts to be transferred from the Extra Premium Fund to the post Office Insurance Fund on account of the extra risks involved, the liability for which devolves on the Defence Services Estimates as at present.

(d) It will not be necessary for the P.L.I. to maintain extra premium account in respect of each individual insurant. Regular accounts should, however, be maintained separately in respect of the total balances at the credit of the extra premium Fund with effect from that date.

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#### Hospital Stoppage Rolls, Loss statement and other Debit vouchers

265. All these vouchers will be received in the ledger group from record section along with original copy of the Dak slips. The recoveries will be effected in the concerned IRLAs and the original Dak Slip forwarded to central control section indicating thereon the action taken under the dated initials of AAO/SO(A) within three days of the receipt of the voucher. If an item of debit voucher is rejected to the originating party, No. and date on such rejection memo should be noted on the original Dak slip. When a voucher requires research or/and reference is made to the originating party for want of certain particulars, or where recovery of the amount is to be effected in instalments under the rules in Financial regulations, it will be entered in a demand register or in part II of the IRLA and the progress or/and the recovery thereof will be watched. All these vouchers will be recorded in a separate file in the ledger group. In the case of hospital stoppage rolls, it will be ensured that the stoppages are correctly calculated at appropriate dates before effecting recovery.

#### Advances for the purchase of Bicycles

266. Rules governing the grant of bicycle advances to service personnel are contained in Rule 336 et seq P & A Regs—ORs. Contingent bills on account of bicycle advance duly supported by the original sanction issued by the competent authorities specified in rule 337, P. & A Regs—ORs will be received centrally by the central control section and distributed to ledger groups for audit and payment.



While auditing the claims, in addition to the normal audit requirements seen in the audit of Contingent bills, it will be seen that the conditions for the grant of bicycle advance contained in Rule 336 et. seq., P&A Regs. ORs. have been fulfilled and certificates to that effect are furnished.

It will be specially ensured that ;—

- (i) the claim is accompanied by a stamped receipt from the individual;
- (ii) the advance has actually been sanctioned to the individual by the competent authority.

(The original sanction accompanying the bill will be scrutinized to see that the sanction is in order and that the name of the individual and the amount sanctioned are correct).

After exercising the above audit checks, the contingent bill will be passed for payment and the payment authority issued on IAFA-468 for payment out of Imprest account. The payment authority duly affixed with the payment authority seal will be forwarded to the Unit/Formation from whom the claim was received with special instructions to ensure that—

- (i) the payment is not made on acquittance roll;
- (ii) the payment is not entered in cash payment folio of the individual's pay book; and
- (iii) future cash issues are regulated taking into account the instalmental recovery that will be effected through the I.R.L.A. of the individual.

(The Imprest Holder will attach a simple receipt to the Imprest account in support of the payment alongwith I.A.F.A.-468).

267. The amount of advance authorized will be noted in Part II of I.R.L.A. under dated initials of AAO/SO(A). Care will be taken to ensure that the number of instalmental recovery is indicated in the accounting sheet when the recovery is made. On completion of recovery of the advance with interest the columns pertaining to the concerned item in Part II of the I.R.L.A. should be completed, under initials of Auditor/AAO/SO(A). The amounts recovered through the I.R.L.A.s will be entered separately in the quarterly summaries to facilitate compilation and preparation of schedules for the purpose by the Central Control Section. The amount of interest recoverable after the liqui-

dation of the advance will also be calculated with reference to the rate fixed by Government from time to time for the purpose.

Immediately after the close of the I.R.L.A.s for the quarter ending February of each year, action will be taken by the ledger groups to work out the amount outstanding for recovery from each individual and obtain their acknowledgements as required by para 279, Defence account code. Acknowledgements from all individuals concerned will be forwarded as far as possible in one batch to the accounts section of main office concerned for further action.

268. It is the responsibility of the administrative authority to intimate the P.A.O. for recovery of the advance in lump sum or any unspent balance whenever the proof of expenditure incurred in buying a cycle is not furnished to them in time or the expenditure in buying a cycle is less than the advance sanctioned.

#### Advances for the Purchase of Motor Cycle/Scooter/Mopeds

268 A. Rules governing the grant of advances for purchase of Motor Cycles/Scooter/Mopeds are contained in Rules 346 to 348 of pay and allowances regulations (ORs). The contingent bill on account of these advances duly supported by the original sanction issued by the Competent authorities specified in Rule 347 of pay and allowances regulations (ORs) will be received centrally by the Central Control Section and distribute to the ledger sections for audit and issue of payment authorities.

While auditing the claims, all the conditions enumerated in para 266, above will also be specifically looked into in addition to the normal audit requirements seen in the audit of contingent bills.

After exercising the audit checks, the contingent bills will be passed for payment and payment authority is issued for payment out of Imprest account in accordance with the instructions contained in para 266 above. It should also be ensured that the procedure enumerated in para 267 and 268 above are also adhered to in regard to the recovery of the advances.

#### Flood advance

269. The grant of flood or cyclone advance to service personnel is regulated with reference to the orders issued by Government for Central Government employees on such occasions. The payment



of the advance when sanctioned by Government will be made in individual contingent bill (IAFA-115) from the Imprest account. The contingent bills will be received centrally by the Imprest section and will be passed on to ledger groups. These contingent bills on receipt in the ledger groups will be subjected to post-audit. The amount paid will be noted in Part II of the I.R.L.A. in the columns provided for the purpose specifying the number of instalments in which the whole advance is recoverable.

These advances are paid against the sanctioned allotment made to each command headquarters for the purpose under the head "O-Loans and advances by the central government—other advances". P.A.Os. will therefore, furnish full particulars of all payments made commandwise to the main office with a view to ensuring that it does not exceed the allotment. Whenever individuals are transferred in or out of the payment of the P.A.O. full particulars of the amount advanced and the amount recovered will also be furnished in the forms prescribed for the purpose from time to time to enable the main office to complete the debt head registers maintained for the purposes.

Acknowledgements of the individuals concerned for the amounts outstanding against them at the close of the financial year will be obtained by the PAOs., immediately after the close of the I.R.L.As. for the quarter ending February each year as required by para 279, Defence Account Code through their commanding officers. The acknowledgements will be forwarded to the main office for further necessary action.

NOTE.—The payment of flood/cyclone advances will be recorded by the Imprest Holder in the pay books of the individuals and the words "Flood/Cyclone/Heavy rains advance" written against each entry. At the time of verifying the closed pay books it will be seen that the amount shown therein in the same as that noted in the I.R.L.A.

#### Other advances

270. The rules regarding the payment of the other authorized advances are contained in P. & A. Regs. (ORs). The advances are paid generally on acquittance rolls specifying the nature of the advances. P.A.Os., while admitting such advances will see that they are strictly according to their rules on the subject and that they are recovered according to the number of instalments prescribed for each.

#### Advances from G. P. Fund—Civilians

271. Claims on account temporary advances from G.P. Fund and withdrawals for payment towards insurance premia in respect of civilians whose accounts are maintained by PAO (ORs) will be dealt with in the manner laid down in Office Manual, JCDA (Funds) Part V with the following modifications :

The amounts admitted in audit will be authorized for payment from Imprest on IAFA-468 duly affixed with the payment authority seal. A note will be given on IAFA-468 to the effect that the amount in question should not be paid on acquittance rolls nor entered in the pay book. A separate receipt from the individual will be obtained and recorded. The amount paid on account of temporary advance recoverable will be noted in the demand register and recovery made according to the number of instalment fixed. The amount recovered will be shown separately in the summary and compile to the head concerned through the quarterly abstracts of receipts and charges.

NOTE.—Wherever withdrawals for payment towards insurance premia are allowed, PAOs will watch the receipt of the policies duly assigned, before authorizing such withdrawals and forward the policies to the main office for safe custody.

#### Regimental Cuttings

272. Transactions relating to regimental and private funds in respect of personnel serving with units and formations in field/operational areas will be allowed to pass through the I.R.L.As of the men concerned.

Contingent bills on this account will be furnished by the Os. C. the units to the P.A.O. in duplicate supported by a detailed list of regimental cuttings recoverable in each case. Cuttings due from men whose accounts are in debt will be rejected. The rejected item will be deleted from the list and the total struck afresh which will represent the amount actually debited in the I.R.L.As. The P.A.O. will then state on the bill the amount actually recovered in words as well as in figures and the month in which the recovery has been effected in the I.R.L.As. The original of the bill with a copy of the list will be retained in the P.A.O. and the duplicate with a copy of the list will be returned to the O.C. the unit to support the payments made from Imprest.



### Quarterly closing of I.R.L.As and preparation of summary

273. The ledgers, are closed quarterly as under :

Account for the month	To be closed in the month of	
(i) December, January, February.	January	March
(ii) March, April and May	April	June
(iii) June, July and August	July	September
(iv) September, October and November	October	December

Before closing the accounts for a quarter, the quarter for which the accounts have been closed will be shown in Part IV of the I.R.L.As.

The credits will include:

- Opening credit balance if any which will be the same as the previous quarter's closing credit balance ;
- Quarterly pay and allowances drawn in accordance with the rates shown in the audit cage;
- Miscellaneous credits already adjusted with reference to Part II orders bills and vouchers or authorised by other audit officers;
- Any refunds or arrears due on account of short credits or excess debits or arrear payments pertaining to previous quarter;
- Bonus calculated as per the provisions of AI 38/71 will be shown as a separate item under "other credit" on the credit side of the closing of Accounts in I.R.L.As. for a quarter in respect of eligible categories.

The debits will include—

- Opening debit balance, if any, which will be the same as the previous quarter's closing debit balance;
- Advances of pay drawn on acquittance rolls (including those recovered with reference to pay book) received upto the end of the accounting quarter;
- Regular monthly deductions such as AF-PP Fund subscription, PLI Premium, FA etc.;

- Any recovery on account of excess credits or short debits or pay and allowances for R.I., A.W.O.L., etc., or recovery intimated by other audit officers;

- Income tax with reference to the particulars worked out in I.T.-48.

The difference between the total credits and total debits will be shown as closing credit/debit balance as the case may be. The auditor, will initial in the column "closed" provided on the "debit" side of the accounting sheet.

NOTE.—Where on account closed with a debit balance for reasons other than drawal of authorised advances special intimations to O.C. Unit/formation in IAFF-3034 will be sent immediately on closing the account.

274. The summary (IAFF-963) will then be prepared as far as possible on a unit basis. Where, however, the personnel of a unit are few and the incidence of pay and allowances does not vary, one consolidated summary for a group of units may be prepared. The summary will be opened at the beginning of an accounting quarter. The Regimental/I.O./Army numbers of all ledgers will be written in the summary in the same order in which the ledgers are kept in the binders and the opening balances (credit or debit) will be brought forward from the last quarter's summary. The totals will then be cast and agreed with those of the last quarter's closing balances. After the accounts for the quarter are closed, the various credit and debit items from the individual ledgers will be posted into the summary against the respective Regimental/I.O./Army numbers. The detailed procedure for grouping the various items of receipts and charges in the summary to facilitate their reconciliation and incorporation in the compilation is contained in para 165. It will be ensured that the difference between the total credits and total debits in each ledger as posted in the summary is equal to the closing balance in that ledger for the quarter. The postings in the summary will then be totalled vertically. The accuracy of the posting and totalling will then be tested by seeing that—

- The details of totals under the various columns on the credit side work up to the total credits;
- the details of the total under the various columns on the debit side work up to the total debits; and
- the difference between the total credits and total debits thus arrived at is equal to the difference between the closing credit balance and closing debit balance.



If there are any discrepancies the postings will be checked with the entries in the I.R.L.As and any corrections necessary carried out immediately. The vertical totals of credits and debits on each page of summary will again be posted in detail in the last sheet of IAFF-963 (outer) in separate columns according to the classification code head to which they are to be compiled. The total figures under the various items for each ledger groups will then be furnished to the Central Control Section by the 20th of the month following the accounting quarter. The figures compilable under code head 0/018/65 will be reconciled before furnishing the total figures of to the Central Control Section.

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#### Statement of Accounts

276. Statements of accounts (IAFF-1115) are prepared quarterly after the preparation and completion of the summary. In respect of cases of debit balances where advances intimations have been sent, vide Note below para 273, PAOs will ensure the issue of statements of accounts before the 7th of the 2nd month following the accounting quarter positively. The remaining statements of accounts will be issued by the 16th of the second month following the accounting quarter except for the quarter ending February. A completion report in the proforma given below will be despatched so as to reach the Main Office on or before the 23rd of the second month following the accounting quarter. The Statement of Accounts for the quarter ending February after incorporating the Annual AFPP Fund Accounts will be issued by 30th April, each year. A completion report will be despatched so as to reach Main Office on or before 7th May, each year.

Certified that.—

- (i) all the effective accounts (Regulars, Territorial Army, Civilians and NCC) in all totalling upto ..... (numbers to be specified) have been closed upto and for the quarter ended .....
- (ii) Statement of accounts for the quarter ending ..... in cases of ..... (number to be specified) individuals whose accounts are running in debit have been issued before.....
- (iii) Statements of accounts for the quarter ending ..... (other than those mentioned in item (ii) above) have been issued before ..... (date) in respect of all effective accounts.

The number of statements and the dates on which they have been issued are indicated below :—

Date	No. of statement of accounts
.....	.....
.....	.....
.....	.....
.....	.....

Station :

Date : DCDA/ACDA/A.O. I/C, PAO

277. While preparing the statements of accounts the following points will be observed :—

- (i) the entries shown in the IRLA for the quarter will be copied in the statement of account with relevant details;
- (ii) any variations from previous quarter's statement of recurring entries will be adequately explained;
- (iii) unauthorised abbreviations will not be used ;
- (iv) details of accounts shown under credits and debits will again be totalled to see that the details work upto the totals shown in the IRLA and that the net credit or debit balance shown is correct;
- (v) in the case of IRLAs transferred during a quarter, care will be taken to incorporate in the statement of accounts, all the transactions for the entire quarter;
- (vi) all entries should be neat and legible;
- (vii) the individuals name will be written in block letters and his rank, number and unit shown correctly; and
- (viii) when an account is closed with debit balance a note should be added below the entry "Any Special Remarks" in the statement of account requesting the OC, the unit to restrict the cash issue.



The AAO/SO(A) of the group after carrying out necessary check of the quarterly Statement of accounts as prescribed in item 12 of sub-para (ii) of Para 290 will sign these Statement of Accounts and complete the column "checked" provided for the purpose in the accounting portions of the IRLAs. Other Statement of Accounts which are not subject to the above check will be issued, with the facsimile signature of AAO/SO(A).

The AAO/SO(A) at the time of signing statements of accounts should ensure that adjustments of increments wherever due have been carried out. Temporary classifications have not continued beyond the permissible dates and recoveries in respect of items in part II of the IRLA have been correctly adjusted in the IRLA. Statement of account in respect of transfer in IRLAs will be collected from the concerned groups after indentifying the out postings of acquittances rolls. The AAO/SO(A) of the group will ensure that all statement of accounts are despatched to the correct units on IAFF-3035 by registered post acknowledgement due, by the dates prescribed in para 276.

NOTE 1.—Separate individual statement of accounts will be issued for personnel of Territorial Army provincial units at the end of the period of their training notifying the amounts due to them.

NOTE 2.—Observations on quarterly statement of accounts will be submitted to the PAO by OsC units in duplicate in the form published as an Appendix to AO 32/80. The PAO will take immediate action on the complaints made in the form, and return one copy thereof duly replied to the OC of the unit for communication of the results to the individuals concerned. These forms should be recorded after action in a separate file. The form will be received only in the case of complaints and minor complaints will be referred and settled through ordinary letters.

#### Debtor Balances ineffective Account

278. All cases of real debtor balances will be recorded in debtor balance sheets on IAFF-3033. The loose leaf sheets for each individual in real debit will be kept in separate files for each task holder. The loose sheet will be detached and transferred with the IRLA in case of transfer of the individual concerned. These files will be periodically scrutinised by the Accounts Officer concerned to ensure that suitable action has been taken to liquidate the debtor balances. Each case of real debtor balance will be carefully examined to see that it is real and it should

be ensured that it is immediately reported to the O.C. unit by means of special communication with a request that a note of the debtor balance be prominently kept in the soldier's pay book and future payments regulated in accordance with provisions contained in Rule 311 P&A Regulations (O.Rs) read with AO 32/80. These cases will be closely watched to see that subsequent payments are actually restricted. Any case of non-compliance with the standing instructions contained in the above orders will be reported to higher administrative authorities for investigation and taking suitable action against paying officers, if necessary, as outlined in para 6 & 7 of AO 32/80.

NOTE.—Real debtor balance in one which arrives due to payment of an unauthorised advance or advances not at all covered by a soldier's normal entitlement or by any special orders.

Cases of debtor balances due to leave advances will be examined at the end of each quarter to ensure that they are cleared by the end of the quarter in which the leave expires.

Consequent on computerisation of IRLAs the status of accounts—whether in debit or otherwise is known to the PAOs only after closing of Accts. Issue of alert memos to OC Unit is, therefore not possible every month. The present system of issuing alert memos to OCs Units every month in respect of individuals whose accounts exhibit debit balances may be dispensed with by all computerised PAOs. However, nominal rolls with special memos will be sent to the unit over signature of the Accounts Officer of ledger groups concerned highlighting the provisions of Army Order 32/80 and directing the paying Officers to restrict future payments in respect of debit balance cases.

279. The following procedure will be adopted in maintaining the loose leaf sheets referred to in the previous para :—

- (i) While closing the IRLAs for each quarter it will be ensured that loose leaf sheets are prepared for fresh cases of Real debtor balances.
- (ii) The reasons for the Real debtor balances will be examined and a special report to OC unit should be made immediately. Further the report should also be made through the quarterly statement of account.
- (iii) Against cases where, as a result of the special report, restricted advances are in issue, the letter 'R' should be entered in column 7 of the loose leaf sheet and these cases should be scrutinised from time to time, i.e., after the posting of each advance to ensure that there is no relaxation in the restriction of each issues until final clearance of debtor balances.



(iv) In the cases where there is an increase in debtor balance or debtor balance is persistent and no action appears to have been taken by the unit authorities for restricting cash issues, they will be reported to the higher administrative authorities. Such reports should be made out of for each individual case in duplicate and be in a narrative form embracing all aspects of the cases, eg.—

- (a) list of over issues that have contributed to the debtor balance;
- (b) the names of officers responsible for such over issues;
- (c) the amount of debtor balance at the close of the last and preceding quarters;
- (d) the number and dates of the several intimations and special communications addressed to OC unit and his acknowledgements. The higher administrative authorities will also be specially asked to institute investigation and take suitable action against the paying officers, if necessary.

NOTE 1.—Any over payments of pay and allowances and errors in castings in respect of previous periods but coming to light at a later date should be brought to the notice of the paying officers immediately on detection with a view to cash payments being restricted and not held over till the issue of next quarterly statement of accounts.

NOTE 2.—Questions raised by unit commanders in regard to the correctness of the debit balances should be finally settled within six weeks without exception.

280. PAO's will furnish a quarterly report (IAFA-3055) on debtor balances in the effective IRLAs so as to reach the main office by the 5th of the second month following the accounting quarter. A separate report for the Territorial Army Personnel will be prepared and appended to the Main report in the quarter in which the IRLAs of Territorial Army Personnel are closed and compiled.

### Recoveries of Overpayments

281. The method of recovery of "overpayments" detected in audit is laid down in Rule 183 F.R. Part I, Vol I. To facilitate recovery in instalments

the total amount of overpayments will be noted in a demand register which should also be used to watch the C.F.A.'s orders for recovery or waiver of the amounts overpaid.

### Final Settlement of Accounts

282. (i) The ledger groups, on receipt of Part II orders notifying casualties regarding local release/discharge/death, desertion or transfer to pension establishment/reserve will, after noting them in the IRLAs concerned extract them to C.C. Section for further action vide para 156-A.

(ii) In all cases, non-effective proforma along with the documents will be received through the C.C. Section.

(iii) Service gratuity claims will be admitted at the time of final settlement of accounts i.e., when they proceed on discharge. Other gratuity claims will be admitted only after the actual discharge of the individual. In case, of death of an individual during the period of terminal leave, the over-payment on account of service gratuity may be recovered from the death gratuity where admissible under S.A.I. 8/S/70. Where such recovery is not possible due to the family of the deceased not being eligible for Death Gratuity the amount will be written off by the competent financial authority.

(iv) Ensure while auditing special/service/D.C.R. Gratuity claims that—

- (a) a certificate as to the correctness of the particulars has been furnished by the Record Office on page 2 of the gratuity claim (IAFA-370);
- (b) the gratuity claims are supported by IAFY-1948-A;
- (c) the rules and conditions governing the grant of special/service DCR gratuity have been fulfilled;
- (d) the specific sanction of the Government of India exists for the grant of special gratuity to JCOs, ORs, and NCs (E) on regular engagement who are not transferred to the reserve and who are discharged in large numbers on account of any phased reduction in the strength or establishment of the armed forces in pursuance of Government Policy or on account of disbandment of any unit/formations in pursuance of a Policy or re-organisation decided upon or approved by Government;



- (e) Claims to gratuity preferred after 12 months but within three years of the date on which they fell due will be admitted in full by the Head of the PAO. Claims preferred after three years from the date they fell due will also be admitted in full by the head of the PAO where the explanation for the delay is considered satisfactory. Where, however, explanation for the delay of more than three years in preferring the claims is not considered satisfactory such cases shall be submitted for Government orders.

- (v) The amount of Service/Special/DCR Gratuity passed for payment will be noted in the Sheet Roll and credited in the IRLA.

NOTE 1.—The procedure for the audit of pension claims laid down in office manual Part IV will apply *mutatis mutandis* to service/special/DCR gratuity claims.

NOTE 2.—Claims for gratuity already admitted in audit but where the payment thereof has not been made may be sanctioned for payment (See Regn. 91 and Regn. 78 in the case of deceased personnel) by the head of the PAO at his discretion, if asked for within 5 years of the date on which the claim originally fell due.

283. On receipt of non-effective proforma, action will be taken to draw pay and allowances upto the effective date. The pay book will be checked to see that all advances have been debited in the IRLA Part II of the proforma will then be completed and the payment authority seal will be affixed in cases of credit balance. The proforma together with sheet roll and connected documents will be returned to CC Section for transmission to the Officer in charge, Records vide Para 156-A. On receipt of acquittance rolls or F.S.M.Os. for the payment of authorised amount, action will be taken to debit the amount in the I.R.L.A. and close the I.R.L.A. to nil balance. It will be ensured that payment authorities which are received back in support of the acquittance rolls/F.S.M.Os. are cancelled and defaced as follows :—

“Cancelled—Paid on acquittance roll No. — — —  
.....dated.....F.S.M.O. list

No. ....

dated.....”.

Where the I.R.L.A. exhibits a debtor balance on final settlement, the regularisation of the debit balance will be watched through a register, the proforma of which if given below :—

S. No.	Regt./Army No.	Rank and name of the individual	Unit	Date of casualty
1	2	3	4	5

Amount of debtor balance	No. & date of the memo under which debtor balance intimated to the record Office	Further action and when (month-wise)
6	7	8

No. & date of loss statement or Govt. letter under which regularised	Details of orders if the Dr. Bal. is written off	Remarks
9	10	11

The register will be maintained in C.C. Section. The number of items shown as outstanding in this Register at the end of a month should agree with the number shown in statement ‘B’ to the I.R.L.A. progress report.

The sanctioned loss statement will be forwarded to the C.C. Section for further action, vide para 160. The debtor balance written off will be credited in the I.R.L.A. quoting the number and date of the loss statement and the account closed to Nil balance.



All closed IRLAs will then be transferred to the Record Section through the CCI Group except the IRLAs of personnel transferred to the reserve which will be kept in a separate binder containing the IRLAs of "Reservists". The closed pay books of those transferred to the reserve will be forwarded to the C.C. Reservists for recording payments to the individuals when called up for training. Before forwarding the pay book a red ink line will be drawn below the last entry in order to distinguish the payments made during colour service from those made during training period.

**NOTE 1.**—PAOs, should not undertake at the time of final settlement of account, a complete overhaul or reaudit of all the transactions adjusted in the IRLAs relating to the period covered by revision or review done by the review group.

**NOTE 2.**—Any amounts placed under objection pertaining to a period beyond 12 months of detection should be authorised for payment to men becoming non-effective only after it is remitted by the C.F.A. and not before.

**NOTE 3.**—In case a man is discharged locally from the unit and waiting there for final settlement of accounts, the final settlement proforma will be sent to the unit, direct and not to the Officer-in-charge records.

**NOTE 4.**—In case of Gorkha other ranks, payment authority on IAF-468 will be issued at the time of final settlement of accounts duly keeping a note to this effect in the IRLA. The code head to which the amount is compilable will be indicated clearly on IAF-468. On receipt of duplicate copy of Acq. Roll along with duplicate copy of IAF-824 from paying officers, note should be made in the IRLA quoting the No. and date of acq. roll for watching the receipt of the original copy of acquittance roll and original copy of payment authority from CDA Patna/CDA C.C. The IRLA will be closed to Nil balance only when a debit is received from CDA Patna/CDA C.C. along with original copy of acquittance roll and original copy of IAF-468.

However, Gorkha Personnel who are domicile of Nepal but who stay back in India, after discharge from services for employment or otherwise should at the time of discharge from service be asked to give their temporary address in India. Record Offices should arrange payment to such personnel in India instead of forwarding

their payment authorities to Records, Indian Embassy, Kathmandu and Gorkha Record Office, Kunraghat/Lebong just for the reason that their permanent address is that of Nepal.

284. The life of payment authorities pertaining to Gorkha personnel, will be five years from the date of their issue and those pertaining to other persons three years. Where the Record authorities Paying Officers are unable to remit/pay the amount of terminal credit balances for any reason within the life period of payment authorities the concerned payment authorities will be obtained by the PAO's after that period and cancelled. In case the Record Office/Paying Officer is unable to return the payment authorities; the same being not traceable a certificate in terms of Rules 43 F.R. Part II (1968) (revised edition) will be obtained from them by the PAO. Then the concerned IRLAs will be closed to NIL balance transferring the balances from "Field Deposits" head to "Other Miscellaneous Receipts" head agreeably to para 250. Defence Accounts Code, indicating prominently in the IRLAs also the particular month abstract of receipts and charged in which the amounts are compiled to "Other Miscellaneous Receipts" head. The above transfer of amount will be carried out annually through the abstract of receipts and charges for the quarter ending February. Schedules will be prepared in duplicate showing the regimental number, rank, name of the individual and the amount credited to Government and one copy thereof will be forwarded to the main office along with the abstract of receipts and charges for the quarter ending February each year. Claims for refund of lapsed deposits will be entertained by the PAOs and full details of such cases will be furnished to the main office for obtaining the orders of the CDA.

**NOTE .**—The procedure outlined above does not, however, do away with the necessity for getting the time limit waived in respect of the amounts to be paid from the credit afforded to "Other Miscellaneous Receipts" head. Such payments are subjected to the ordinary rules of time bar and require the sanction of the C.F.A. The time bar will reckon from the date on which the original claim fell due for disbursement.

**Accounts of persons who die, desert, are reported missing or become insane**

285. Under Section 3(1) (b) and 3(7) read in conjunction with Section 14 of the Army and Air Force (Disposal of Private Property) Act, 1950, the surplus of estates of persons who die, desert, or reported missing or become insane includes their undisbursed pay and allowance and the



surplus estate shall in the case of persons other than a deserter be paid to his representative, if any, or in the event of no claim to such surplus being established within the period specified in the Act to the "Prescribed" person. In the case of a deserter the surplus shall forthwith be paid to the "Prescribed" person and shall on the expiry of three years from the date of desertion, be forfeited to the Central Government, unless the deserter shall have surrendered or been apprehended in the meantime provided that the prescribed person may if the deserter has not surrendered or been apprehended in the meantime pay the whole or any part of the surplus received by him to the wife or children or any other dependent of the deserter at any time during the said period of three years. Under Rule 26 of the Army (Disposal of Private Property) Rules, 1953, the surplus of an estate will be held in deposit until disposed of by the "prescribed" person. For this purpose, the undisbursed pay and allowance, if any, will be credited by the PAOs to the head "Miscellaneous Deposits". The surplus estate other than undisbursed pay and allowance will be paid by the administrative authorities either into the Imprest Account or into the Civil Treasury to the credit of the CDA (ORs) North, South or Central as the case may be. On receipt of intimation of credit in the Imprest Account or Treasury Receipt in respect of payments made in the Civil Treasury the ledger groups will note the transaction in the concerned IRLAs and adjust the amount to the head "Miscellaneous Deposits", head. The ledger groups will then render schedules in support, of compilations made to miscellaneous deposits Head of Account giving full details for the amounts compiled to CC Section/Fund cell respectively for posting the same in the relevant registers maintained centrally by them.

#### **Final settlement of accounts in the absence of Pay Books**

286. In cases of final settlement of accounts where pay books have been lost or mislaid the IRLAs will be kept open for three months from the date the individual proceeds on release/discharge, etc. to permit the receipt and adjustment of outstanding acquittance rolls.

A portion of the credit balance assessed with reference to the last acquittance roll received by the PAO will be withheld from the terminal credit balance payable at the time of discharge, etc., for subsequent adjustment. After 3 months the IRLA will be reviewed and if no debits are

received against the soldier, the payment of the amount withheld will be authorised and the IRLA closed finally. If any debits have been received the balance due will be authorised or if the accounts show a debit balance, action to regularise the amount will be taken.

A simple register will be maintained to watch the final settlement of provisionally closed accounts.

#### **Payment of credit balance ex-India**

287. Amounts due to Ex-Indian Army personnel who on leaving Army service have taken up residence ex-India will be paid in India and the payee should make his own arrangements for remittance through normal banking channels. In cases however, where specific requests for payments in foreign countries are made, the individuals concerned will be advised to refer the matter to A.H.Q. for obtaining special sanction of the Government from foreign exchange angle. In case the Army authorities sponsor remittances ex-India, the P.A.O. will receive the requisition for the payment of the credit balance from the Officer-in-charge Records duly supported by the payment authority in Original issued by the P.A.O. and the Government sanction for the release of foreign exchange. On receipt of the requisition the ledger group will make a suitable note in the concerned I.R.L.A. for future reference and authorise payment of the amount through Imprest after verifying from the I.R.L.A. the correctness of the amount due. The Officer-in-charge, Records will draw the amount from the Imprest and obtain a draft. The No. and date of the draft will be noted in the I.R.L.A. before its despatch to the individual to serve as a proof of payment. The correctness of the name of the payee will be verified before returning the draft to the Officer-in-charge, Records for onward despatch to the payees. The payment authority will be returned by the Officer-in-charge, Records in support of the Imprest Account.

In the case of persons residing in U.K. the amount will be communicated to the main office for arranging payment through the High Commissioner for India in U.K.

#### **Counting of former service and Restoration of forfeited Service**

288. Claims for counting of former service towards pension and gratuity will be submitted by the Officer-in-charge, Records on I.A.F.A. 365 duly supported by sheet rolls and enrolment



forms in respect of former as well as present service and I.A.F.Y-1935 in the case of ex-servicemen commissioned direct as J.C.Os. After the previous service has been allowed to count, endorsement to this effect will be made in the space provided for the purpose, in the current sheet roll and in the IRLA.

In dealing with the claims it will be seen that:—

- (i) the rules governing the counting of former service for the pension/gratuity contained in Regulations 122, 123 and 126 Pension Regulations for the Army Part I 1961 have been fulfilled.
- (ii) Where service documents in respect of former service are not forthcoming, the powers to waive their production under AI 118/30 are exercised by the CDA (ORs). Such claims will be forwarded to the main office with a detailed audit report.

A record of all former service claims admitted will be kept centrally in a register on I.A.F.F.-3071.

Claims for restoration or forfeited service under Regulation 123(b) Pension Regulations for the Army Part I 1961 will be preferred by Officer-in-charge, Records on I.A.F.A.-365. The claims will be sanctioned by the P.A.O. after satisfying that the conditions for the restoration have been fulfilled. Necessary endorsement will be made in the sheet roll.

NOTE 1.—Claims for counting former service in the Navy/Air Force are subject to preliminary scrutiny by the respective Cs. D.A. Similarly, claims for former service in the Army reckonable towards pension/gratuity in the Navy/Air Force will be referred to P.A. Os. for preliminary scrutiny and advice.

NOTE 2.—In the case of individuals who are technically discharged for the purpose of being re-enrolled without break in service, the fulfilment of conditions 1 and 2 of regulations 126(b) of regulation for the Army Part I 1961 will not be insisted on.

### Audit Reports

289. A self-contained and comprehensive audit report on complaints from non-effective personnel regarding non-receipt of dues, etc., and representations from units and formations, Record Offices and Hq. Commands on pay

matters received either direct from the parties or through Army Hq/CGDA/Other authorities will be rendered by the ledger groups to the main office normally within two days of their receipt.

The audit report will contain:—

- (a) comments on the correctness of the facts stated and full facts of the case from on audit point of view where necessary;
- (b) remarks, well reasoned and clearly worded, on the admissibility or otherwise of the charge or sufficiency or otherwise of the sanction (specially where the sanctioning authority has exceeded its powers) citing reference to the correct rules;
- (c) a specific mention of the particular authority whose sanction is held in to be necessary to meet audit requirement, citing reference to the relevant rules. The use of vague terms "appropriate C.F.A." should be scrupulously avoided.

The report will be couched in courteous and dignified language and should not include on extraneous matter. It will be issued over the signature of the head of the P.A.O.

### Sampling and test checks by Accounts Officers and SOs(A)/AAOs.

290. (i) A record of the checks by way of sampling exercised by Accounts Officers in P.A.Os. will be kept in a register in the following proforma. This register will be submitted quarterly to the head of the P.A.O. where the officers strength is more than one.

#### PROFORMA

Sl. No.	Date	Binder No.	Task No. to which pertains	Unit
1	2	3	4	5



IRLA effected	IRLA selected	Debit entry selected	
		Test checked by SO(A)/AAO	Not checked by SO(A)/AAO
6	7	8	9

Credit entry selected			Results dated initials
Test checked by AAO/SO(A)	Not test checked by SO(A)/AAO		
10	11	12	

The sampling should be representative and should be so evolved as to give an idea as to how all important aspects of work are conducted in the section.

(ii) The extent to which test checks are required to be exercised by SO(A)/AAO of ledger group is given below:—

Sl. No.	Items to be test checked	Percentage to be Test checked	Remarks
1	2	3	4
1.	Entries in audit cage and changes therein.	100%	
2.	Acquittance Roll postings	1%	All advances of Rs. 3000/- and above and final payments to be checked in addition.

1	2	3	4
3.	F.A.M.O. Postings	1%	
4.	F.S.M.O. Postings	100%	
5.	Less statements, miscellaneous demands, WSR etc.	10%	
6.	Part II Order adjustments :		
	(a) Those involving alterations in audit cage.	100%	
	(b) Those not involving alterations in audit cage, i.e., accounting cage items	5%	

NOTE 1.—Part II Order items regarding cessation and grant of SCA/HAA/UCA for Temporary absence are treated as accounting cage items.

NOTE 2.—Part II orders notifying grant of higher rate of ration allowance to be checked 100% to see that certificates are correct and grant is in order. Adjustments in IRLAs need be checked within the prescribed percentage above.

7.	Miscellaneous credits :	
	(i) All items exceeding Rs. 100 each	100%
	(ii) Other items (excluding terminal claims)	5%
	(iii) All terminal claims	100%
8.	Entries in various Statistical registers	20%
9.	Total of M.O. lists	10%
10.	Comparison of pay books with IRLAs	2%
11.	Check of posting in summaries with IRLAs	5%
12.	Check of quarterly Statement of Accounts :	
	(i) Statement of accounts having debit balance	100%
	(ii) Statement of accounts having credit balance above Rs. 1500/-	100%
	(iii) Other statement of accounts	Nil.

(iii) A concurrent test check of all items will be conducted. The concurrent test check implies that immediately an auditor adjusts the vouchers or Part II orders or a batch thereof test check should be taken up and it should not be deferred until all the vouchers or Part II orders received in a month are adjusted. The remark "test checked" will be endorsed in colour pencil with the dated initials of the official carrying out the test checks against the particular item in the voucher or document affected to facilitate verification by the Reviewing Officer.



(iv) The official carrying out the test check will maintain a register in the proforma given below for recording details of their test check except the test check conducted on quarterly statements of accounts (which is separately given in sub para below) and on Part II orders which will be recorded in the proforma appended to the Part II order files vide para 223. Where a cent percent check is prescribed the details will not be recorded in this register. The test check register and the part II order files will be submitted to the Accounts Officer by the 10th of every month.

Particulars of documents No. and date	Unit	No. of items checked	Dated initials of SO(A)/AAO	Remarks
1	2	3	4	5

As regards the manner of recording details of quarterly statement of accounts checked, the following procedure will be followed.

The details of the number of IRLAs checked need not be entered in the Test Check Register. The statement of accounts test checked as per 12 of para 290(ii) will be marked in the office copy of the nominal roll of statement of accounts prepared at the time of despatch of the statement of Accounts. A record of the check conducted will be kept in the following proforma and filed alongwith the nominal rolls for the statement of Accounts.

#### PROFORMA

Quarter ending .....	Total No. of statements of accounts prepared	No. of Statement of Accounts checked	Statement of accounts having Dr. balance	Statement of accounts having Cr. balance of Rs. 1500/- or more	Other statement of accounts	Remarks
1	2	3	4	5	6	

#### Financial Irregularities

291. All cases of financial irregularities will be reported to the main office as soon as they are noticed, in the proforma given below. These reports will contain complete details and explanations so as to obviate the necessity of any further elucidations being called for by the main office.

#### Proforma for reporting cases of financial irregularities

1. Complete details of the case stating the nature of the irregularity, how it occurred, the period to which it relates and the amount involved.
2. The 'modus operandi' of the Irregularity.
3. The relevant rules, regulations or orders that were disregarded and the agency through which and the time at which the irregularity was first discovered.
4. The circumstances in which the irregularity could not be detected earlier by the D.A.D. (where applicable).
5. The reasons for delay, if any, in investigating the case after detection of the irregularity.
6. The degree of responsibility of the executive and administrative authorities and the D.A.D. The disciplinary action taken/proposed to be taken against the individuals responsible on the administrative side.
7. Definite views of the head of the P.A.O. in regard to the responsibility of the individual(s) of the D.A.D., if any.
8. The action taken or recommended to be taken to obviate a recurrence of the failure, if any, in audit.
9. Remedial measures adopted/suggested to prevent recurrence of such irregularities.

#### Verification of Yearly Unit nominal rolls

292. All units and formations will submit nominal rolls in the prescribed form in respect of JCOs, ORs, Recruits, Boys, NCs(E) and Civilians borne on their strength, as on 1st Oct. each year so as to reach the PAO by the 15th Nov. Nominal Rolls in respect of ERE personnel will be submitted separately regimental/corps-wise by units and in respect of personnel serving with Embassies and Indian Missions



abroad by the respective Officer in charge, Records. These nominal rolls will be utilized:—

- (i) to check up the correctness of the number of IRLAs maintained in the PAO;
- (ii) to ensure by an independent means that an IRLA is maintained for every effective soldier;
- (iii) to ensure that no duplicate or redundant IRLA exists in the PAO;
- (iv) to ensure that NE IRLAs have been segregated; and
- (v) to rectify any errors/discrepancies in regard to service particulars, i.e., Army/Regimental number, rank, name of personnel and unit as given in the accounts documents.

The nominal rolls will be received by the Ledger Groups from the Central Control Section and on their receipt, they will be paired with the IRLAs maintained. Any discrepancies noticed will be rectified immediately and the nominal rolls will be returned to the Central Control Section with a certificate signed by the Ledger SO(A)/AAO to the effect that all names in the rolls have been paired with the IRLAs in the group and action has been taken to rectify the discrepancies.

#### Verification of qualifying service for pension of Civilians

293. The PAO after satisfying itself that the services of the Govt. servant concerned are correctly recorded in his service book or sheet roll in I.A.F.K.-1156-A should record in it a certificate in the following form over the signature of the head of the PAO;

“Service including pay verified from.....  
to.....from IRLA.”

The certificate should be in respect of all service qualifying for pension and will cover the period from the date of transfer to the war system of accounting upto the date of retirement or transferring to peace system of pay accounting and will be endorsed in the service book (or sheet in I.A.F.K.-1156-A) at the time when the IRLA is finally closed. Matters relating to service verification will be attended to with utmost promptitude.

A quarterly report will be rendered to the Main Office concerned after the quarter closing of accounts showing the number of cases received and dealt with by the PAOs.

#### Accounts of Individuals proceeding on courses of instruction, temporary duty, etc., to the United Kingdom and other foreign countries

294. The I.R.L.As will continue to be maintained by the PAOs, whenever individuals proceed on course of instructions or on temporary duty to foreign countries. It will be ensured that payments to these personnel are made strictly according to their entitlements as laid down in Pay and Allowances Regs. ORs. Acquittance Rolls for payments (other than payments made in the U.K.) are passed through exchange accounts by the COA, MEA and credits are afforded to them by contra debit to the suspense head 0/018/65. Advance of pay issued by the High Commissioner for India in U.K. is finally charged by him to the service heads of accounts. Recoveries of such advances made in the I.R.L.As, with reference to the acquittance rolls/demand intimation received from the High Commissioner for India in the U.K. will, therefore, be compiled by the PAOs by deduction from charges.

The claim for the outfit allowance admissible under Rule 450 or 482, Pay and Allowances Regs (ORs) will be preferred by the administrative authorities to the PAOs on a contingent bill (I.A.F.A.-115) quoting the number and date of the Govt. letter under which the claimant was detailed to attend the course of instruction and duly supported by a stamped receipt from the individual, where necessary. The claim will be post audited as the amount will be paid in advance in India before an individual proceeds ex-India to attend courses of instruction. Before admitting the amount in audit, it will be seen that vouchers and dealers receipts connected thereto have been produced and it is certified that—

- (a) the period of the course of instruction abroad is for three months or more;
- (b) the allowance has not been claimed in respect of any other course(s) of instruction abroad during the individual's service; and
- (c) the amount of the allowance claimed has actually been spent for the purpose for which it is intended,



**Accounts of Individuals posted on the staff of the High Commissioner for India in the United Kingdom and Military Attaches/Advisers abroad other than the United Kingdom**

295. In the case of postings to the United Kingdom L.P.Cs will be issued. The closed IRLAs in such cases will not, however, be transferred to non-effective collation, but will be kept in the effective collation of old IRLAs maintained by Record Section of the PAO. When the individuals are posted back to India fresh IRLAs will, however, be opened on the authority of L.P.C. received from the U.K. The new I.R.L.A. will be interlinked with the one already kept in the effective collation. Credits on account of family allotment (including money order commission) and A.F.P.P.F. recovery in respect of personnel posted to the U.K. will be received through inward London Account current. Intimations of such credits will be passed on by the Main Office to the P.A.Os. The receipt of these credits will be watched by the PAO through demand registers and on no account will be finally adjusted by the High Commissioner in his accounts and on no account credit for the premium will be passed on to the Postal Department by the P.A.Os.

The I.R.L.As of personnel for whom pay slips are issued, vide para 227, will continue to be maintained by the P.A.O. but nominally, these I.R.L.As will be transferred from the effective binder to the binder containing the nominal accounts through the C.C.I. group. No pay and allowances will be credited in these IRLAs, but the details of payments made to the individuals by the Embassy authorities will be incorporated therein after verifying the correctness of the payments with reference to the entitlement shown in the audit cage. The details of payments will be intimated to the PAOs by the main office on receipt of the salary bill from COA, MEA. As the accounts are maintained only nominally, the pay and allowances so incorporated will not be compiled by the P.A.O. through the quarterly abstract of receipts and charges. The debits raised by the C.O.A., M.E.A. will be centrally compiled to the relevant heads of the Defence Service Estimates by the Main Office concerned. Family allotment (including money order commission) if any in issue to the families of these personnel, which will be remitted by the

Record Office monthly, will only be noted in the "remarks" column of the accounting portion of the IRLA and not compiled through the abstract of receipts and charges. Recoveries due from the personnel on account of P.L.I. premium and A.F.P.P. Fund will be noted in the IRLAs monthly and punching media prepared by per contra debit to the pay head affected. It will, however be ensured that they are not compiled a second time on receipt of debits from COA, MEA.

**Claims of Individuals Serving Abroad**

296. While auditing bills, on account of outfit allowance admissible to service personnel serving with various Indian Missions abroad it will be seen that the conditions prescribed in Pay and Allowances Regulations—ORs for the drawal of allowance have been fulfilled and necessary certificates to that effect are furnished and the amount of the outfit allowance given to the individuals concerned has been actually spent on purchase of articles of outfit.

It will be further ensured that the bill is supported by a stamped receipt from the individual wherever necessary.

NOTE.—The dealers receipt and other vouchers supporting the actual expenditure will be scrutinised by the O.C. or by the Head of the Mission/Chancery and recorded by them. They will not, therefore, accompany the claim.

297. The following items of expenditure pertaining to service personnel serving with Indian Missions abroad are debitable to the relevant pay heads (Main Head I) of the Defence Services Estimates provided the charges are initially met by the individuals and subsequently reimbursed to them by the Government. The items debitable to pay head and susceptible of audit by the P.A.Os. are—

- (i) rental and other allied charges paid in respect of buildings or furniture hired for residential accommodation.
- (ii) heating charges in respect of residential accommodation.

NOTE.—Where payments are made direct by Heads of the Chancery to meet expenditure on items (i) and (ii) above and also on account of the following, the charges are compilable to Main Head 4c(a)—13 (Unit allowances and miscellaneous expenses) to Military Attaches to Indian Embassies abroad. Such charges are not audited and incorporated by the PAOs in the nominal IRLAs but rejected to the accounts section of the Main Office concerned for debiting the amount to the



C.D.A. C.C., Meerut who is responsible for their adjustment centrally.

- (a) Charges on account of medical treatment of staff of Military Attaches (also see note below item (xvii) under para 37).
- (b) Maintenance charges in respect of buildings/ furniture hired/purchased.
- (c) Purchase of furniture.

298. Claims for conveyance allowance admissible to Defence Services Personnel undergoing training or serving in Indian Embassies/Missions abroad at the same rates and under the same conditions applicable to corresponding military personnel in India will be post audited by the PAOs, and incorporated in the IRLAs. (Nominal IRLAs in the case of men serving in Indian Embassies and Missions abroad). A certificate from the Military Attache to the effect that no quarters are available within a radius of 2 miles from the place of work should be looked for in audit before admitting the claim.

#### Pay Accounts—Territorial Army Units

299. Personnel of the Territorial Army Units are governed by the rules contained in the Regulations for the Territorial Army (1948). Their pay accounts will be maintained by the PAOs attached to the Regiment/Corps to which Territorial Army Units are affiliated. The IRLAs of these personnel will be kept in separate binders for each unit and maintained as follows :—

- (i) Permanent and instructional staff selected from Territorial Army Personnel. The IRLAs of these personnel will be kept apart from those of other personnel of the unit (one binder being kept for each unit) and their accounts will be maintained in the same manner as for the regular personnel of the Army.

- (ii) Other personnel of Territorial Army Units.

- (a) Provincial Units—The IRLAs of personnel of provincial units will be kept in separate binders. As these binders will not ordinarily be required for operation except during the period of training, they will be kept in the safe custody until the men are called for training. Pay for the period of training will be credited in the IRLAs of the individuals concerned

with reference to the information published by the O.C. in part II orders and full particulars will be given in the IRLAs. It will be ensured that the amount due to each individual at the end of the period of his training after taking into account his pay and allowances for the period of training and the advances he has drawn, is notified to the OC in sufficient time to admit of timely payment before their departure on completion of training. For this purpose information regarding the date of termination of the training period will be obtained from the OC well in advance to avoid any delay in eventual payment.

- (b) Urban Units—In the case of personnel of Urban units pay and allowances will be credited in the IRLAs quarterly for the actual number of days for which training is completed. The adjustments will be made with reference to Part II orders published by Os. C., Units quarterly specifying the number of days for which each individual has undergone training during the quarter on the basis of 4 hours a day and the number of days for which each individual has undergone training in annual camp.

300. Some of the special points to be observed while admitting pay and allowances of Territorial Army personnel are given below :—

- (i) Pay and allowances on different occasions will be regulated with reference to Rule 23 and Schedules III and IV of the Territorial Army Act, Rules 1948.
- (ii) No pay and allowances are admissible for any day of training in excess of the number of days for which the rules provide.
- (iii) Outfit allowance admissible under para 223, Regulations for the Territorial Army 1948 to JCOs of Territorial Army on first commission will be paid to them on contingent bills which will be supported by the authority from Army Headquarters selecting the JCO for the grant of commission and such a payment will be



treated as provisional pending notification of the grant of commission in the Gazette of India.

- (iv) Personnel other than those embodied for service are not entitled to clothing allowance.

NOTE.—The initial outfit allowance granted to JCOs includes maintenance allowance for the first year. The clothing allowance to such personnel embodied for service within one year from the date of their appointment will be regulated with reference to para 223, Regulations for the Territorial Army 1948 as amended.

- (v) The tenure of appointments on the permanent staff is regulated with reference to the orders issued by Government.
- (vi) Bounty money to Territorial Army personnel of urban units would be credited in their IRLAs on receipt of the claims (I.A.F.A.-115) from the Os.C units. It will be ensured that the conditions for the admissibility of the bounty money are fulfilled and certificate to that effect is furnished.
- (vii) In the case of personnel belonging to urban units a day of training consists of 4 hours of actual military drill or instruction vide Rule 20 (b) of the Territorial Army Act Rules, 1948 and may be made up of fractions of a day not more than 4 in number. The fractional periods consisting of less than 4 hours each can be carried forward so long as they put together, do not exceed four in number; but no fractional period can be carried over to the subsequent year. If on any day the duration of training exceeds four hours, the excess will not be carried forward but will be ignored for purposes of pay and allowances including hair cutting/hair cleaning and washing allowance.
- (viii) Pay and allowances for broken periods will be calculated on the basis of the number of days in the month in which such broken period occurs, vide Rule 13 FR Part II (1968 Edn).
- (ix) Refreshment allowance to personnel of the Urban units will be adjusted in the IRLAs on the authority of part II orders

supported by a certificate to the effect that the conditions for the grant under AI 282/54 have been fulfilled and will be taken into account while paying advance from the Imprest.

- (x) Hair cutting/hair cleaning and washing allowances will be regulated with reference to para 231 TA Regulation (1948) (Re-print October 1958).
- (xi) The number of days of military training completed on hourly basis by Territorial Army personnel belonging to urban units during which period they are not embodied, is not to be treated as reckonable service for purposes of increments of pay.
- (xii) While admitting GS pay to NGOs employed on the permanent administrative or instructional staff of any Territorial Army Unit, it will be ensured that service on such staff only has been allowed to count for this purpose.

301. BLANK.

#### Pay Accounting Arrangement—Civil Government Servants in Territorial Army Units

302. (i) The pay accounts of civil Government servants who are members of the Territorial Army will be maintained by the PAOs., whenever the individuals are embodied under Rule 33 Territorial Army Act, Rules 1948 or called up for training or to attend a course of instruction. Whenever the individuals are so embodied they will receive pay and allowances at their civil rates or military rates appropriate to their Army ranks/appointments whichever are higher. In such cases the Civil pay in full for the period from the date of last payment in the Civil upto (but excluding) the date of joining the Territorial Army unit and thereafter the excess of the civil pay and allowances if any, over the army pay and allowances admissible according to the rank and appointment held are a charge against the Civil Government concerned and will be debited to the civil through the abstract of receipts and charges. For this purpose the PAOs will call for the nominal rolls of all such civil government servants from the OsC. units and request



them to obtain and forward the L.P.Cs. of these men from the civil accounts officers/heads of departments. The Os.C. units will also be asked to note the civil pay and allowances with reference to the LPCs. in the pay books of the men concerned so that the excess, if any of civil pay and allowances over those of military pay may be taken into account in regulating the advances. The civil rates of pay and allowances, if higher, will be shown in the audit cage under the headings "civil rates" in "justaposition" to the military rates of pay and allowances. The military rates of pay and allowances will be drawn in the accounting columns of the IRLAs and credits for the excess of civil pay and allowances over those of the military, if any, will be afforded in the miscellaneous credit column under the heading (in red ink) "debitable to Civil Department". Every quarter all the items which are debitable to Civil Estimates will be posted in a separate column in the summary and totalled and included in the abstract of receipts and charges for the quarter duly supported by schedules (in duplicate) giving full details such as numbers, rank, name, military pay and allowances, civil pay and allowances, the difference between the two, names of the parent office etc., to enable the civil accounts officers to check the correctness of the debits and accept them. The schedules will be passed on to the main offices concerned along with the abstract of receipts and charges for raising the debits against the civil A.G.

NOTE.—In so far as civilians paid from the Defence Service estimates are concerned the entire pay and allowances of such personnel whether drawn at civil or military rates, will be compiled by the PAOs to the appropriate heads of accounts under main Head 2 of the Defence Service estimates. The military rates of pay and allowances or civil rates, if higher, will accordingly be drawn in the accounting columns of the IRLAs and no further adjustment in regard to the difference between Civil and Military rates of pay is necessary.

(ii) Statements of accounts in respect of these personnel will be issued every quarter based on the actual entitlements admitted in the IRLAs (i.e.,) civil rates of pay and allowances or military rates of pay and allowances appropriate to their rank or appointment whichever is higher.

(iii) During courses of instructions, all civil Government servants are entitled to receive pay and allowances at the full military rates or the full civil rates of pay, whichever are more favourable but the liability of the Defence Services is limited to the payment of military pay and Allowances appropriate to the rank/appointment in the Territorial Army units. The PAOs will, therefore, draw only military pay and allowances in the IRLAs for the period of actual military duty. LPCs will not be called for from the Civil Department. The PAOs will, however, intimate

the military rates of pay and allowances, admitted to the individuals during the courses of instructions to the head of the office to which the Government Servant belongs to enable the latter to regulate the civil pay and allowances.

(iv) Civil Government servants called up for training are entitled to the full military pay and allowances appropriate to their rank/appointment in addition to the civil pay and allowances. L.P.Cs will not be called for in the case of personnel called up for training. It will not also be necessary to intimate pay and allowances admitted during periods of military training to the civil authorities as the individuals are entitled to both military and civil pay and allowances for such period.

NOTE.—The instructions contained in the last Sub-Para above are applicable to Civil Government Servants who are permitted to join Urban Units of the T.A., where training is imparted outside normal office hours. Civil Government servants joining provincial units of the T.A. where training is imparted on a whole time basis in a camp for a continuous period, are entitled to receive pay and allowances during such training, at the full military rates or the full civil rates of pay whichever are more favourable and not both together, but the liability of the Defence services is limited to the payment of military pay and allowances. The instructions contained in Para 302 (i) above will be followed in the matter of adjustment of the excess of the civil pay and allowances over the Army Pay and allowances, in these cases.

302. (A). As a standing arrangement, the Railway Administration have undertaken to draw and disburse pay and allowances to the TA personnel of Railway Engineer Units (TA) whenever the individuals are embodied for service under Rules 33 or called up for training/courses of instruction mentioned in Rule 18 of TA Acts Rules, 1948. Funds required by the Railway Units (TA) for payment of advance of pay to the individuals embodied for service will be obtained from the Regional CsDA/Field Cashier and debits for the bulk amounts supplied will be raised by the Regional CDA/CDA(O) against the Railway Accounts Officers. The OsC TA Units will render an account of the disbursements made direct to the Railway Accounts Officers. The personnel called up for training/course are not, however, entitled to be paid advances of pay from Army Sources on acquittance rolls.

The PAOs will maintain only proforma accounts (IRLA) in respect of personnel of Rly. Units (TA) in a separate binder. The details of ranks, group military pay and allowances etc., admissible for the periods of embodiment will be intimated to the Railway Accounts Officers.



As pay and allowances at the military rates for the period of embodied service/training/course are a charge against the Defence Department, debits raised by the Railway Accounts Officers on account of Military pay and allowances will be accepted and adjusted in the Defence Books against the proper heads of account. It should, however, be ensured that the debits raised by the Railway Accounts Officers on account of Military Rates of pay for the period of training represent only the quantum of military pay and allowances excluding dearness allowance and compensatory (city) allowance (if already included in civil rates of pay and allowances) as the individuals are entitled to draw both the rates of pay and allowances (civil and military) during the period of training. In order to guard against charge being adjusted for one and the same period for a second time, a proper record of the adjustment of Civil ID Schedules will be kept in the Proforma Accounts of the personnel.

302-(B). Employees of Post and Telegraphs serving in P&T UNITS (TA) will be paid by their parent offices during the embodiment under Rule 33 of TA Acts Rules, 1948, and debits on account of military pay and allowances when raised by the P&T concerned. During the periods of training, military pay and allowances only excluding dearness allowance and compensatory (city) allowance (if already included in civil rates of pay and allowances) will be paid to the individuals by the OsC Units (TA) from their Imprests, and the civil pay and allowances for such periods will be paid by the P&T Department only.

#### Territorial Army Reserve.

302-(C). The Accounts of the Territorial Army Personnel transferred to the Territorial Army Reserve will be maintained by the PAOs maintaining the accounts of Territorial Army Units in accordance with instructions issued by the Main Office from time to time.

#### Army Reservists

303. The accounts of personnel transferred to the Reserve will be closed in the normal manner as in the case of those discharged from service. These accounts will, however, be kept in the ledger group in a separate binder (in ascending order of Regimental numbers) prominently enfaced "Reservists" and the CCI marked accordingly, vide also para 283. In the case of Reservists directly enrolled in the "Reserve" fresh

IRLAs will be opened in the manner laid down in para 225 and kept in the "Reservists Binder in proper place. These IRLAs will be operated while authorising Retaining Fee or when the Reservists are called up for annual training.

304. Retaining fee and pay for the period of training admissible under Rules in Chapter VIII of P&A Regs-ORs. will be credited in the IRLAs of the Reservists concerned on the authority of Daily Orders part II published by the OC Reservists/O.C. Units.

When reservists are called up for training certified true extracts from IAB 64 in respect of entries relating to cash payments made to Reservists after their arrival for training together with the information regarding the period of training and the date by which it is expected to be completed will be received from the OC Reservists/OC Unit well in advance of the date of completion of training. Immediately on their receipt the total amount due to each reservist will be worked out and intimated to the OC for payment from his Imprest on acquittance rolls. The acquittance rolls will, on receipt in the PAO be posted in the IRLAs. in the usual manner and the accounts closed to nil balance.

When Reservists are not called up for training, retaining fee upto the end of February each year will be credited in the IRLAs for that month and the total amount due to each individual intimated early in March to the Officer in charge Records for remittance during that month by Money Order at Government expense. Cheques will be issued to the Imprest Section of the PAO. in favour of the Post Master on the basis of F.S.M.Os. received in this regard from that O.I/C Records. The prescribed procedure vide para 253 for dealing with these M.O. Lists, will be followed, but it will be seen that they are prepared in a separate serial.

NOTE 1.—Gorkha personnel residing in Nepal may draw their retaining fee from R.O. Kunaraghat/DRO Ghoom/ Indian Embassy, Nepal. In such cases PAOs will credit retaining fee upto 31st October every year and issue payment authorities (IAFA-468) for the amounts due to the Officer in charge, Records, who will then pass them on to the R.O. Kunaraghat/DRO Ghoom/Indian Embassy Nepal for payment out of their cash assignments.



NOTE 2.—Retaining fee due to reservists should be drawn in their IRLAs when it falls due and compiled only at the time of payment.

NOTE 3.—In the case of Reservists for whom biennial training is prescribed, the retaining fee due upto February of the year during which training is not undertaken will be drawn in their IRLAs in that month and total amount due intimated early in March of that year to the Officer in charge, records for Remittance to the Reservists during that month.

NOTE 4.—Jangi Inam and monetary allowance attached to all awards and rewards may be authorised for remittance to the Reservists along with their retaining fee and in cases where awardees so desire, the amount can be remitted to them monthly by Money Order (as in the case of F.A.M.O.) after deducting M.O. commission charges from the amount due.

305. In the case of Reservists who are discharged on completion of service or die between periods of training, retaining fee upto and for the date on which the casualty occurs will be credited in the IRLAs, on the authority of Part II orders and the total amount due to each individual intimated to the Officer in charge, Records for payment to the individual/heir to estate.

#### Defence Security Corps

306. The pay accounts of JCOs and ORs of this Corps will be maintained on IRLA system by the PAO attached to the Corps. Rules regarding their pay and allowances are contained in Chapter IX of pay and Allowances Regulations ORs and it will be ensured that these rules are strictly followed while remitting there pay and allowance.

The IRLAs will be maintained on Platoon basis. Pay and allowances of the platoon serving with Navy and Air Force will be compiled to the relevant code heads of these services.

307. BLANK.

#### National Cadet Corps

308. The pay accounts of JCOs/NCOs/ORs of the Regular Army posted on the permanent staff of NCC Units will be maintained by the PAOs attached to parent regiment/Corps centres

of these personnel. These personnel are entitled to the same pay and allowances as are admissible to Regular Army Personnel. Any extra concessions claimed will be audited with reference to the Order's issued by Govt. authorising such concessions.

309. The service documents of personnel re-employed/re-enrolled on the instructional Staff of NCC/ACC Units. Under the terms and conditions laid down in AIs 71/58 and 72/58 will be maintained by the Records Office of the Corps/Regiment to which they belonged in their former service. Accordingly their pay accounts will be maintained by the PAOs attached to the Record Offices maintaining their documents.

310. BLANK.

311. BLANK.

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#### SECTION 7—REVIEW GROUP

##### Objective

314. The objective of Review Group is to ensure that the IRLAs are maintained properly by the ledger Groups.

##### General

314. (A). (i) The review group in a P.A.O. will conduct regularly an intelligent scrutiny of the work done in the P.A.O. It will be directly under and responsible to the Head of the P.A.O. The group will function as an aid to the ledger clerk and will work in close accord with the ledger groups.

(ii) For the purpose of conducting the review, the selection orders of the Head of the P.A.O. will be obtained on a weekly programme (and not far ahead) in two selection Order Registers, viz., "Register of Review of IRLAs" and "Register



of Review of Ancillary items", to be maintained centrally in the form given below :—

Selection Order No.	Date	Binder No. & Unit (For IRLA review) name of the unit (For ancillary item)	Document to be reviewed	Date of last review of IRLA	Selection order by head of PAO
1	2	3	4	5	6

Dated initials of Head of PAO	Date on which review completed	No. of observations noted in discrepancy register of ledger group	Dated initials of Auditor/AAO/SO(A)	
7	8	9	10	11

In the case of IRLA review, completion of columns 8 to 11 of the register should be made as and when the review of IRLAs in each binder is completed and should not be postponed till completion of the review of IRLAs. of the whole unit. These registers will be submitted to the Head of the PAO on the 5th of each month.

(iii) The details of review conducted on each selection order will be recorded in "Review Slips" which should be maintained by each review auditor in the form given below :—

Name of Review Auditor.....  
 Name of documents reviewed.....  
 Unit.....Selection Order No.....  
 Accounting Quarter Affected.....

Date	Item No. of Part II order/ voucher No. etc.	I.R.L. A. affected	Nature of discrepancy	Whether rectified on spot	If not rectified why not
1	2	3	4	5	6

Sl. No. of item of discrepancy register of ledger group Number	Dated initials of Auditor AAO/SO(A)		Remarks of Head of PAO
7	8	9	10

(iv) Discrepancies should as a rule be rectified on the spot. The onus of rectifying the discrepancies by Review Section rests on the Ledger Group concerned who maintain the IRLA. Discrepancies which are not so rectified should be only those wherein reference to parties outside the PAO are inevitable. They will be entered under the dated initials of Review Group AAO/SO(A) in a discrepancy register to be maintained by each ledger group in the form given below :—

Date	Sl. No.	Selection Order No.	Unit IRLA effected	Brief details of discrepancy and the accounting quarter to which it pertains	
1	2	3	4	5	6

Action required to be taken by Ledger Group	Dated initials of review group AAO/SO(A)	Progress of action to be completed by ledger group	Remarks
7	8	9	10



(v) The AAO/SO(A) of ledger group will be responsible for progressing the items entered in the Discrepancy Register towards a speedy settlement of finality. The register will be submitted to the Accounts Officer-in-Charge of the Ledger Group to monitor quick and speedy settlement of the objections raised by the Review Group on 5th of each month.

(vi) The Head of P.A.O. will take action not only to rectify errors brought to his notice but also to prevent their recurrence. Internal correspondence between Review Group and Ledger Groups will be eliminated as far as possible.

(vii) For purpose of recording particulars of unreviewed IRLAs and for watching the Completion of review of such IRLAs, within a fortnight of receipt of lists from the Ledger Groups, vide para 232 (ii) ante, a register in the form given below will be maintained in the Review Group.

Sl. No.	Army Number	Rank	Name	Unit	Group and Binder No. to which the IRLA has been transferred
1	2	3	4	5	6

Date of receipt of list from Ledger Group	Date of completion of review	Initials	
		Auditor	AAO/SO (A)
7	8	9	10

### Functions

315. The main functions of the review group may be broadly divided into the following headings :—

#### (i) Scrutiny of I.R.L.As

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#### (ii) Checking of allied documents.

(iii) Checking the links between the IRLAs and the financial accounts (abstract of receipt and charges)

(iv) Periodical review, by random selection, of the application of the new orders as decided by the head of the PAO and the concerned reviewing officer/Main Office.

The procedure to be followed in carrying out the functions under the first three categories are given in the 'Drill' appended to this section. Where percentage checks are prescribed they should be taken as a guide only and may be increased in the interest of efficiency by the Head of the P.A.O. or the concerned reviewing officer/Main Office.

As regards the functions of the Review group under the fourth category, greater uniformity in the application of new orders should be achieved by periodical review. A review of certain selected items of pay and allowances in issue or a check of the application in actual practice of selected Government Orders etc., will be conducted and a special report showing the result of review will be submitted to the Head of the P.A.O. The intention of such a review is to detect any errors which may have remained unnoticed.

### Drill for Review Groups

(Referred to in para 315)

### Scope of Review

1. The review will be general be carried out to the extent prescribed below. The restriction of review to the extent prescribed will be dependent on the fact that the IRLAs maintained in ledger groups have been kept reasonably well in the past and have been free from serious or numerous defects. If the review of certain items indicates numerous irregularities and deviations from the prescribed procedure, the Head of the P.A.O. should extend the scope of review using his judgement and discretion as to how this should be done and to what extent. In all such cases the Head of the P.A.O. will report the facts specifically to the concerned reviewing officer/Main Office.

### Scrutiny of I.R.L.As

2. A concurrent review will be carried out over all the IRLAs maintained by the ledger groups. The total number of binders in ledger groups will



be divided into 4 nearly equal lots. The review of each such lot should be completed in a quarter. The distribution of binders into "lots" need not necessarily be unit-wise. On the other hand attempts should be made to see that one or more binders in each unit are included in each 'lot' so that a part of the accounts of each unit is brought under review every quarter or alternate quarter, the underlying idea being that the mistakes, etc., committed by a ledger clerk dealing with a unit's accounts are rectified then and there and are not allowed to continue for long.

3. (a) Entries in Parts I and II of the IRLAs viz., Service particulars and Deductions will be generally scrutinised to see that all the relevant columns/cages have been completed and that initials of auditor/AAO/SO(A) wherever provided for, exist. The entire audit cage viz., Part III of the IRLAs from the date of last review will be subjected to a general scrutiny to see that:—

- (i) all changes have been checked by the ledger groups AAO/SO(A) and his dated initials exists in token thereof;
- (ii) rates of pay shown are correct, and corresponding adjustments exist in the accounting sheet, viz., Part IV; and
- (iii) changes in the rate of AFPP Fund Subscription wherever involved on account of changes in rates of pay, have been effected in Part II and adjusted correctly in Part IV—accounting sheet.

NOTE 1.—Any omission noticed will be brought to the notice of the ledger group AAO/SO(A) for rectification, but serious omission should be brought to the notice of Head of the PAO.

NOTE 2.—This general scrutiny does not include either verification of Part II Orders (except where glaring irregularities are noticed) or arithmetical check of the adjustments.

(b) The accounting sheet of the IRLAs for the selected quarter's account, including the corresponding Fund Account, will be subjected to a detailed check. It will also be seen that—

- (i) castings have been correctly done and calculations are correct; and
- (ii) recoveries of AFPP Fund and PLI, subscriptions as also loans and advances etc., are regularly effected and correspond

to the deductions noted in Part II of the IRLAs.

(c) The remaining accounting sheets of the IRLAs from the date of last review will be subjected to a general scrutiny to see that—

- (i) Opening balances (including Fund Balances) agree with the closing balances of the previous quarter;
- (ii) full particulars (period and authority, nature of the allowance) of all miscellaneous credits and debits have been noted in the respective columns, and there are no overlapping credits or short debits;
- (iii) continuity of pay book serial numbers exists; and
- (iv) family allotment is not remitted after the individuals cease to be eligible for remittance through official channels.

NOTE.—All initial entries, discontinuance or changes in the rates of family allotment as depicted in the IRLAs from the date of last review will be checked from the IRLAs into FAMO—50 lists concerned. All miscellaneous credits afforded in the accounting sheet of the selected quarter's account of the IRLAs amounting to Rs. 50 and above will be checked from IRLAs into the vouchers and the items so checked will be initialled by the auditor concerned in the voucher and ticked in the IRLA.

4. The IRLAs reviewed will be suitably enfaced under the initials of the auditor and AAO/SO(A) showing the period upto which reviewed and the quarter's account subjected to detailed review. The particular period upto which a binder has been reviewed will be shown on the inside of the back binder cover is the proforma appended below—

Binder No. and Name of the Unit	Period upto which reviewed	Dated on which review completed	Dated initials of Auditor	Dated initials of AAO/SO (A)
1	2	3	4	5

NOTE.—IRLA binder covers/containing review certificates when required to be changed will be done so by ledger groups under advice to the review Group who will transcribe the last review certificate on the new cover.



5. When IRLAs are transferred to other PAOs they should be reviewed upto the date of transfer before effecting the transfer. In the case of transfer of IRLAs in the same PAO a list of all IRLAs transferred in a month which have not been reviewed but are taken into the binder already reviewed in the current year will be received in the review group. The review group will record the particulars of unreviewed IRLAs shown in the above list in a Register to be maintained in the form given below and arrange to review the IRLAs within a fortnight of the receipt of the list from the ledger group—

Sl. No.	Army No.	Rank	Name	Unit	Group and binder No. to which the IRLA has been transferred
1	2	3	4	5	6

#### Check of allied documents

7. **Part II Orders.**—The review group will exercise a 5 per cent check of entitlements and 2 per cent of other items. The review will be conducted solely from the Part II orders into the IRLAs. The adjustments in the IRLAs will be checked with reference to the current rules on the subject and the IRLA item and Part II orders marked "Reviewed" and initialled by the auditor. During the percentage check it should be seen that pay and allowances have been correctly drawn and adjusted in the accounting sheet of the IRLA.

#### Advances on Acquittance Rolls

8. Review will be conducted solely from the acquittance rolls into the IRLAs to the extent of 1 percent of the total number of Items of acquittance rolls received during each accounting quarter. While conducting the review it should be seen that there is no break in the continuity of pay book serial numbers entered in the IRLAs and that action has been taken by the ledger group to call for the particulars in respect of such missing numbers. In all cases of heavy advances, it will be seen whether prompt action has been taken by ledger group to investigate the circumstances of such payments in consultation with the paying officers, and where they are not actually covered by the credits in the IRLAs, action has been taken by the ledger group for the liquidation of debtor balance in accordance with the order in force. When heavy advances are stated to have been paid on the authority of a communication issued from the ledger group, the genuineness of the reference quoted will be verified.

6. The selection of the particular quarter and the method of selection of vouchers for the detailed review are left to the discretion of the Head of the PAO.

#### Remittance on account of final settlement

9. The totals and postings from the Money Order list into IRLAs, will be checked to the extent of 2 per cent and lists so checked will be

NOTE.—An element of surprise should be maintained by selecting different 'Accounting Quarters' for different binders of IRLAs for detailed review in each "Review Quarter" instead of invariably selecting the same 'accounting quarter' immediately preceding the 'Review



endorsed accordingly by the auditor concerned. It will be seen that the amount remitted tallies with the amount of the credit balance as depicted in the IRLAs concerned.

#### Miscellaneous vouchers

10. Two percent check will be exercised from the vouchers into IRLAs. As far as possible items involving large payments will be selected.

11. (i) **A.F.F.P. Fund Recoveries.**—Will be checked to the extent indicated below :—

- (a) 2% of all initial entries.
- (b) 2% of all changes.
- (c) 2% (Subject to a minimum of two items) of all cases where there is no recovery as observed during the check of summaries to ensure that such cases do not come under the purview of A.I. 4/5/60.

(This item of check will be conducted immediately after the closing of Accounts so that any discrepancy may be got rectified in the succeeding quarter); and

- (d) 1 percent of Debit vouchers posted in the Fund Account.

(ii) **P.L.I. recoveries.**—2 percent of the initial rates of recoveries and changes will be checked.

#### Family allotments

12. F.A.M.O.-50 lists will be checked into I.R.L.A. to the extent of 5 percent of the entries in the lists for the quarter. Check of totals of F.A.M.O.-50 lists and correctness of M.O. commission will be limited to 5 percent of the lists received during the quarter.

#### Check of summaries and abstract of receipt and charges

13. (i) (A) **Individual summaries**—

- (a) The totals of all vertical columns of any two selected pages in the summary (summaries) of each ledger task holder will be checked and the page totals of those two pages will be traced into the consolidation of that summary.
- (b) The totals of four selected columns of that consolidation will be checked.
- (c) 10 per cent of the items in the one line figure of each summary will be traced into the group's summary.

(B) **Group summaries and Grand summary**—

- (a) The totals of four selected column in each group summary as well as in the grand summary will be checked.
- (b) 10 per cent of the one line figure of each group summary will be traced into the grand summary.
- (c) The figures shown as adjusted on account of recoveries of payments on acquittance rolls will be checked with reference to the documents of monthly and quarterly reconciliation held in ledger, Central Control and Imprest Sections.
- (d) The figures of F.A.M.Os (compiled to code head 0/018/65) as shown in the grand summary will be compared with those in the Register of M.O. lists to see that figures in the two sets agree.
- (e) The totals of transfer in and transfer out balances (for transfers within PAO) in the grand summary will be checked to see that they agree.

(ii) **Abstract of receipts and charges**—

This will be checked into the grand summary and supporting vouchers.

**NOTE 1.**—While selecting columns for check of totals referred to at items (a) and (b) of clause (i) (A) and item (a) of clause (i) (B) above the columns for closing balances will be excluded as a cent percent check of total of these columns has been provided for in item (c) of class (iii) below.

**NOTE 2.**—The checks at (c), (d) and (e) of clause (i) (B) above will be carried out and a certificate to that effect recorded by the review group on the grand summary and office copy of the Abstract of receipts and charges, before their submission to the head of the P.A.O. for approval, so that he may take prompt action to get the discrepancies pointed out by review group, if any, rectified, and that too, to the extent possible, before the despatch of the punching medium on due date.

(iii) **Field Deposits**—

- (a) The opening balances in the summary for the current quarter will be compared with the closing balances for the previous quarter to the extent of 10 per cent.
- (b) The opening and closing balances in the summary for the current quarter will be checked with those in the IRLAs to the extent of 10 per cent.



- (c) The total of closing balances in the summary for the current quarter will be checked in full. Grand totals will be checked and opening grand total of the summary compared with the closing grand total of the previous summary.
- (d) The totals of both sides of the abstract of receipts and charges should be checked to see that they tally.
- (e) 10 percent of the IRLAs transferred within the PAO in a quarter should be selected to see that the terminal and initial balances shown in the transferor and transferee summaries respectively are the same.
- (f) The terminal balances shown in the IRLAs transferred to other PAOs or received from other PAOs should be checked to see that they are correctly exhibited in the summaries and agree with the figure shown in the copies of covering memos (received or sent out with the IRLAs) on record with ledger groups /CC Section. This check should be done cent percent with reference to the copies of IAFF-3036 held by the Review Group vide para 230(ii).
- (g) The progressive figures under the head Field Deposit and the net balances in the IRLAs for the quarter should then be worked out to ensure that there is no difference between the two sets of figures.
- (h) On receipt of the printed compilation it should be seen that the amount shown therein under the head "Field Deposits" agrees with that shown in the Punching Medium of the abstract of receipts and charges for that quarter. Any difference should be promptly rectified in consultation with EDP Centre Meerut, if necessary. For the above purpose the EDP Centre will provide each P.A.O. with statistics of its compiled actuals (both current and progressive) under the head "Field Deposits".

#### (iv) A.F.P.P. Fund Summaries—

- (a) Fund summaries are to be checked to the same extent as pay summaries. For this purpose the checks prescribed at items (a), (b) and (c) of clause (i) (A) and (a) and (b) of clause (i) (B) above will be carried out in respect of AFPP Fund summaries also. A comparison of the figures shown as adjusted as credits to the fund on account of subscriptions, refund of withdrawals recovered from the subscribers (as shown in the group and grand fund summaries) will be made with the figures in the corresponding columns in the group and grand pay summaries to see that they agree.
- (b) The opening balances in the Fund summary for the First and Third quarters of the year will be compared with the closing balances for the previous quarters to the extent of 10 percent. The opening and closing balances in the summary for the current quarter will be checked with those in the Fund Accounts of the IRLAs to the extent of 10 percent. The other checks at items (c), (e) and (f) of clause (iii) above for "Field Deposits" will also be carried out equally in respect of Fund balance.
- (v) Advances—PAOs—It should be ensured that the periodical reconciliation statements are correctly prepared by the Imprest Section.

#### Complaints

14. The Review group should examine 10% of the complaints that have been received from JCOs/ORs, etc., in the ledger groups and inform the Head of the PAO for consideration as to how for the quality of the accounts maintained can be improved.

To facilitate easy verification by the Review group, the complaints received in the PAO will be filed in separate files (unit-wise).

316. The AAO/SO(A) of review group is responsible for an over-all check of the work done by the auditors. He will check 5% of the IRLAs, reviewed by his Auditors. In respect of documents other than IRLAs, he will conduct



a 5% review of the checks carried out by his auditors and will, in addition, check an equal quantum of items not reviewed by his auditors. Should the above percentage result in the number of items failing below two, a minimum of one item already checked by the Auditor and another item not so checked will be brought within the purview of his review. The AAO/SO(A) will, in addition, check such special items of work as may be decided, by the Head of the P.A.O.

The details and results of his review of the checks conducted by his auditors, will be indicated in the respective review slips of the auditors, while those of his original review will be recorded in separate review slips in the same form. A record of his check of special items will be kept in a test check register as prescribed for ledger group AAO/SO(A).

In addition he will—

- (i) prepare and submit to the Head of the P.A.O. a programme for quarterly review;
- (ii) ensure that—
  - (a) a proper record of the units selected for review indicating the binder number, number of IRLAs in each unit or binder, the number of IRLAs reviewed in each quarter ; and
  - (b) a record of approved selection of vouchers (which should be done by the Head of the PAO) are kept.
- (iii) examine the rules and orders issued from time to time and ensure uniformity in their application by the ledger group;
- (iv) ensure that a Master Note Book of all relevant orders is maintained in the Review group ;
- (v) obtain ruling from the authorities concerned on points of doubt in the application of orders;
- (vi) ensure that subject files duly Cross-referenced with connected files are maintained in the review group ; and
- (vii) prepare a reconciliation statement for each accounting quarter to reconcile the progressive balance held up under the head Field Deposits with the net balance in the IRLAs.

317. BLANK.

### Reports and Returns

318. The review group will work on quarterly programme approved by the Head of the PAO in advance. A copy of the approved programme (classified as Secret) will be submitted by the Head of the PAO to the Main Office, by the 20th of the month preceeding the quarter, in the proforma given below :—

Total Number of IRLAs maintained	No. of IR- LAs due for review (1/4 of the No. shown in column 1)	Arrears if any, from the last quarter	Total IRLAs to be reviewed during the quar- ter	Period during which review will be conduc- ted
1	2	3	4	5

A monthly progress report (classified as Secret) showing the progress of "Review" during the month will be submitted to the Main Office concerned by the 20th of the month following that to which it pertains in the proforma given below :—

### ANNEXURE-'A

#### PART I

No. of IRLAs due for review during QE .....	Balance if any, br- ought forward from previous quarter	Totals (of cols. 1 & 2)
1	2	3

I month .....

II month .....

III month .....



No. of IRLAs reviewed during the quarter month wise	Balance (due for review during the Qr./carried over to next quarter)	Brief reasons for variations from the original programme if any
4	5	6

Test check by AAO/SO(A) Review					
Opening balance	Receipt	Disposal	Closing balance	Oldest month and date	Remarks
7	8	9	10	11	12

## Test check by AAO/SO(A) Review.

Open- ing Balance	Receipt	Dispo- sal	Clos- ing balance	Oldest month & date	Remarks
7	8	9	10	11	12

A physical verification of all the IRLAs will be carried out annually in April on a date to be fixed by the review group to ensure that all IRLAs have been reviewed during the previous year. A report on the result of verification will be submitted by the Review Group to the Main Office concerned by the first May of each year in the proforma given below :—

Ledger Group	Total No. of IRLAs held on 1st April	No. of IRLAs that have escaped review during previous year	Reasons for the omission	Remarks
1	2	3	4	5

## PART II

Sl. No.	Nature of ancillary items	No. of items to be checked during the quarter	No. of items checked during the month	Balance
		Opening balance	No. to be checked	
1	2	3	4	5
1.	Part II Orders .....			6
2.	Acquittance Rolls .....			
3.	F.S.M.Os .....			
4.	Miscellaneous Vouchers .....			
5.	PLI Recoveries .....			
6.	A.F.P.P. Fund recoveries.....			
	(i) Initial entries .....			
	(ii) Changes .....			
	(iii) Cases where there is no recovery as seen from pay summaries.			
	(iv) Debit Vouchers posted in Fund accounts .....			
7.	F.A.M.Os. ....			
8.	Pay summaries and Abstract of receipts and charges. ....			
9.	A.F.P.P. Fund summaries ....			
10.	Complaints .....			

## Watch over expenditure sanctioned for a limited period.

319. The Review Group will ensure that the expenditure sanctioned for a limited period is not admitted beyond that period without further sanction. A record of such sanction will be maintained by the Review group. The date of expiry of any sanction will be made known in time by the Review group to the ledger groups. The register will be submitted to the Head of the PAO monthly incorporating a certificate that no expenditure beyond the date of sanction has been admitted in audit. The Reviewing Officers during their periodical review will also examine this register.

Sl. No.	Particulars	Authority	Date from which sanction is effective	Date on which sanction is expires	Remarks
1	2	3	4	5	6

## Test Audit Reports

320. Draft replies to test audit objections will be prepared by the Review group on separate papers and submitted to the Main Office concerned within 15 days of the receipt of advance copy of the test audit reports. Further test audit remarks will also be dealt with by this group.



## APPENDIX 'A'

(Referred to in para 6)

## Statements showing the periods of retention of records in the organisation of the CDA (ORs)

Sl. No.	Description	Period of retention	Orders on the subject
1	2	3	4

## (A) IRLAs :

1. Non-effective IRLAs in respect of all personnel except the following :— 5 years after the discharge of the individuals from the date of final closure of accounts.

- (a) IRLAs pertaining to colour service of reservists  
(These be destroyed after 5 years of final discharge from service).
- (b) IRLAs of deputationists and Gorkhas.
- (c) IRLAs where claims to arrears of pay and allowances are under investigation.
- (d) IRLAs where final payment of fund balances has been made to minors and or to persons other than minors but not in accordance with the nomination of subscribers. These will be retained for 25 years.
- (e) IRLAs which have not been closed to nil balance such as those of :
  - (i) Deserters who are not administratively dismissed; and
  - (ii) Prisoners of war.
- (f) IRLAs of personnel killed/presumed killed or who otherwise die in service.
- (g) IRLAs in respect of which pay and/or fund objections are outstanding.
- (h) Ex-I.N.A. Personnel.

Authority : Government of India, Ministry of Defence, New Delhi letter No. A/30676/AG/PS3(d)/1705/D(Pay/Services) dated 23-3-1973.

## (B) Documents :

- 1. Chart showing the distribution of work in the group . . . 5 years
- 2. Pay-Books (I.A.B.-64) . . . . . 3 years from the date of their surrender the PAO (the last pay book surrendered with the service documents for final settlement of accounts will, however be jacketted with the closed IRLA and retained as long as the IRLA is retained).
- 3. Part II Orders . . . . . 6 years from the date of issue.
- 4. Acquittance rolls and FA/FSMO lists . . . . . 6 years.



Summaries of abstract of receipts and charges (including punching media) and AFPP Fund and PLI schedules.	5 years
Fund summaries . . . . .	5 years
Yearly Nominal rolls . . . . .	1 year after completion of comparison with IRLAs.
Office copies of pension L.P.Cs . . . . .	5 years (May be destroyed alongwith the N.E. IRLAs)
Imprest accounts . . . . .	6 years from the date of clearance of the account and settlement of all objections, queries thereon.
Central card Index . . . . .	4 years after the destruction of the IRLAs.
Register (I.A.F.A.-492) showing the description of documents destroyed.	4 years after the destruction of the document mentioned therein.
Acquittance rolls control register . . . . .	6 years after the date of completion.
Acquittance rolls research register . . . . .	6 years after the last item in the register has been cleared.
Top sheets of acquittance rolls Form IX-IA FF-3017 .	2 years
Monthly acknowledgements of acquittance rolls Form X-IAFF-3018.	2 years
Register of F.A.M Os . . . . .	6 years
Register of U.D.F.A.M. Os . . . . .	6 years
Register of Miscellaneous debit vouchers . . . . .	5 years
Register for verification of proof of payments of FAM Os/FSMOs etc.	6 years
Register of nominal rolls (IAFK-1168) showing advances paid to recruits.	5 years
Register of Pay-books . . . . .	5 years
Register of IRLAs newly opened . . . . .	2 years
Register to watch the receipt of IRLAs from other PAOs	2 years
Register to watch transfer of IRLAs to other PAOs .	2 years
Register to watch final settlement of accounts . . .	10 years after all the N.E. IRLAs entered in the register are destroyed.
Gazetted Officers sampling register . . . . .	2 years
Test check register of acquittance rolls contingent bills etc.	2 years
Register of irrecoverable debtor balances in IRLAs written off	5 years
Register to watch the regularisation of debtor balances in NE IRLAs.	5 years
Register showing receipts and disposal of yearly nominal rolls.	2 years
Register of provisional recoveries effected for want of pay-books from individuals on release/discharge.	3 years
Register of index cards opened . . . . .	3 years



	2	3	4
33	U.D.F.A.M.O. List . . . . .	3 years	
34	Register of former service claims admitted . . . . .	3 years	
35	Guard file of index of subscriber to AFPP Fund maintained upto 30-9-66.	45 years	
36	Register showing expenditure incurred without sanction.	5 years	
37	Register for recording sanctions accorded for a limited period.	5 years	
38	Register of debtor balances in effective accounts (loose leaf proforma).	1 year after the account comes to credit balances.	
39	Control register of imprest accounts . . . . .	3 years	
40	Imprest holders ledgers. . . . .	3 years	
41	Register of losses in imprest . . . . .	3 years	
42	Register of objections and observations on imprest accounts	3 years	
43	Imprest account correspondence files . . . . .	3 years. The file containing specimens signatures of Imprest holders will be retained for 6 years from the date of final closing of imprest accounts.	
44	Files containing demands from regional Cs. D.A. in respect of payments made to imprest holders.	1 year	
45	Daily Journal of acquittance rolls . . . . .	1 year	
46	PAO-wise daily statement of acquittance rolls . . . . .	1 year	
47	Daily summary of total amounts of acquittance rolls received and listed to other PAOs/ledger groups of own PAO	1 year	
48	Abstract of Imprest-wise total . . . . .	1 year	
49	File containing P.M./broadsheet and correspondence connected therewith.	3 years	
50	File containing CDA (Funds) printed list, reconciliation statements and other correspondence connected therewith.	3 years	
51	Despatch register of acquittance rolls . . . . .	3 years	
52	Reconciliation register of rejected acquittance rolls . . . . .	3 years	
53	Imprest accounts objection file . . . . .	3 years	
54	Suspense Ledger . . . . .	3 years	

(C) Records/Registers maintained in Main Office

I—Accounts Section

- 1 Register for allotment of imprest account number . . . . . Permanent
- 2 Register for noting admission and discharge of service personnel from civil hospitals under reciprocal arrangement . . . . . 2 years after the register is closed.

II—Audit Section

- 3 Register of orders issued at our instance . . . . . 5 years
- 4 Register showing state of work in each PAO . . . . . 5 years
- 5 Register of losses . . . . . 5 years



## APPENDIX 'B'

(Referred to in paras 167 and 181)

List of P.A.Os showing their Code letter prefixed. P.A.O. Code Numbers, the Block of Imprest Account Number allotted to each for Imprest Purposes and Section Code Number allotted to each for indicating in the punching medium.

Sl. No.	Name of the PAO (ORs)	Code letter prefix	PAO Code No.	Block of Imprest account number		Section Code No.
				From	To	
1	2	3	4	5	6	7
1	A.C. (R)	ACR	51	1001	1200	11
2	Artillery	ADR	53	1301	1700	12
				9201	9800	
3	M.E.G.	MSM	54	1701	2000	13
4	B.E.G. Kirkee	BSM	55	2001	2300	14
5	B.E.G. Roorkee	BSR/MES/SDR	56	2301	2600	15
6	Corps of Signals	SCJ	57	2601	2900	16
7	P.R.C.	PRM	58	2901	3000	17
8	MRC Wellington	MRM	59	3001	3100	18
				9801	9900	
9	Grenadiers	BGM	60	3101	3200	19
10	M.L.I.	MLI	61	3201	3300	20
11	R.R.R.C.	BRD	62	3301	3400	21
12	R.R.C.	RRF	63	3401	3500	22
				11001	11300	
13	J.R.C.	JRB	64	3501	3600	23
14	S.R.C.	SRN	65	3601	3650	24
				11301	11600	
15	S.L.I.	SLI	66	3651	3700	25
16	D.R.C.	DRJ	67	3701	3800	26
17	Garhwal rifles	RGL	68	3801	3900	27
18	K.R.C.	KRA	69	3901	4000	28
19	A.R.C.	ART	70	4001	4100	29
20	B.R.C.	BRR	71	4101	4200	30
21	M.R.C. Jabalpur	MRT	72	4201	4300	32
22	14 G.T.C.	GRD	75	4501	4600	33
23	58 G.T.C.	GRF	76	4601	4800	34
24	39 G.T.C.	GRH	78	4801	4900	35
25	11 G.R.R.C.	GRL	79	4901	5000	36
26	A.S.C. (SUP).	SPC	80	5001	5500	37
27	A.S.C. (AT)	ATC	81	5501	5700	38
28	A.S.C. (MT)	MTC	82	5701	6200	39
29	R.V.F.C.	AVC	84	6301	6400	40
30	A.M.C.	AMC	85	6401	6900	41



1	2	3	4	5	6	7
31.	A.P.T.C. . . . .	PTC	86	6901	7000	42
32.	A.O.C. . . . .	OCJ	87	7001	7500	43
33.	E.M.E. . . . .	IEM	88	7501	8000	44
34.	INT Corps . . . . .	ICM	89	8001	8100	45
35.	C.M.P. . . . .	MPC	90	8101 9901	8200 10000	46
36.	P.C.T.C. . . . .	APC	91	8201	8300	47
37.	A.E.C. . . . .	AEC	93	8401	8500	48
38.	D.S.C. . . . .	DDC	94	8501	8600	49
39.	J. & K. RIFLES . . . . .	SFM	95	8601	8700	50
40.	PARA REGT . . . . .	PAR	96	9051	9100	51
41.	GUARDS . . . . .	GDS	97	9101	9150	52
42.	LADAKH SCOUTS . . . . .	LSS	98	9151	9200	53
43.	P.B.G. . . . .	GGB	52	1201	1300	..
44.	RASHTRIYA RIFLES . . . . .	RSR	92	11601	11900	..
45.	J. & K. LI . . . . .	JAK LI	99	10101	10200	56
46.	MIRC . . . . .	MIRC	74	10501	10600	57

NOTE 1:—The Pay Section and the Accounts Section of Main office will operate Section Code Nos 01 to 10 respectively in the punching medium.

NOTE 2:—The CDA (ORs) North Meerut will operate Section Code No. 31 in the Punching medium.

NOTE 3:—The PAO (P.B.G.) C. (Sl. No. 43 above) is under administrative Control of the controller of Defence Accounts, Western Command, Chandigarh.

NOTE 4:—The PAO Code Nos. under column 4 as applicable (as distinct from section Code Nos. under Column 7) will be indicated in the Punching Medium by the Regional Controllers of Defence accounts and CDA (O) Poona when compiling the Imprest Advances to field imprest Holders to Code No. 0/018/65.

### APPENDIX 'C'

(Referred to in paras 196 and 198)

#### Method of disposal of vouchers accompanying Imprest Account and Preparation of Schedule where necessary

Sl. No.	Nature of transaction	Supporting voucher	Whether finally compiled or booked through exchange account	No. of copies of schedule	Form No. of schedule	How disposed off
1	2	3	4	5	6	
1.	Miscellaneous unit allowances and pay and allowances of temporary personnel employed under A.I.(I)17/49 in non-operational areas. Payment made after pre audit.	Pre-audited bill indicating the code head to which compilable and supported by the CDA's payment authority.	Finally compiled	Nil	Nil	The bills and vouchers will be cancelled with an endorsement "Cancelled Paid out of Imprest Account No. .... on ..... (date)" under the dated initials of the auditor and AAO/SO(A). Thereafter they will be sent under the



1	2	3	4	5	6
					forwarding memo (IAFF-3023) to the CDA concerned. The code head to which compiled should be noted on the bill. The office copy of the forwarding memo will be filed with the Imprest Account. The CDA's acknowledgement will be obtained and recorded on the above office copy.
2. Misc. Unit Allowances and pay and allowances of temporary personnel employed under A.I.(I) 17/49 in non-operational areas. Payment made subject to post-audit.	Bills and their supporting vouchers.	Finally compiled Nil	Nil		Ditto.
3. Pay and allowances of civilians employed under A.I. (I) 17/49 in Field Service Areas. Payment after pre-audit.	Pre-audited bill indicating the code head to which compilable and supported by the CDAs payment authority.	Finally compiled Nil	Nil		Ditto.
4. Pay and allowances of civilians employed under A.I. (I) 17/49 in field Service Areas. Payment made subject to post-audit.	Bills and their supporting vouchers.	Finally compiled Nil	Nil		Ditto.
5. Credit on account of payment issue etc.	Duplicate copy of the receipt (IAFA-175) in token of credit in the Imprest Accounts of copy of payment issue voucher.	Finally compiled Nil to service heads concerned.	Nil		The supporting voucher is filed in the Imprest Account files. Lists of amounts credited in the Imprest Account are received from the LAO auditing the store accounts. The lists are required to be linked with the credit voucher and filed in the Imprest Account file. Discrepancies, if any, will be pursued with the Imprest Holder.
6. Credits on account of audit dis-allowances from CsDA/PAOs.	Duplicate copy of the receipt (IAFA-175) for credit in the Imprest Account or copy of communication indicating credit in the Imprest Account.	Finally compiled to concerned code heads.	Nil	Nil	The supporting voucher is filed in the Imprest Account file and a communication of the credit with full particulars is sent to the CDA/PAO concerned indicating the code head to which compiled and acknowledgement obtained and recorded.



1	2	3	4	5	6
7. Payments to Army Officers of advances of pay and TA on transfer in an emergency and in exceptional circumstances and advance of pay on advance of pay book.	Requisition for advances of pay and TA with simple receipts/IAFF-1034 for advance of pay on advance of pay book.	To be debited to the CDA(O) through the Defence Exchange accounts.	4 copies IAFF-3024	One copy of the schedule together with the supporting vouchers sent direct to the CDA (O), his acknowledgement obtained and recorded. One copy retained as office copy and filed in the Imprest Account file. Two copies of schedules will be sent along with the punching medium to the CDA (ORs) 'A' Section concerned.	
8. Payment to Air Force/ Naval personnel.	Summary of payments made.	To be debited to the CDA [AF/CDA (Navy)] through Defence Exchange account.	4 copies IAFF-3024	As at (7) above with the exception that one copy of the schedule together with the supporting vouchers sent direct to the CDA (AF) Dehradun/CDA(Navy), Bombay instead of to CDA (O).	
9. Receipts for postal collections.	(a) Statement as in Appendix 'H' to FIPL. (b) Duplicate Copies of Field Treasure Chest receipts furnished to Field Post offices by the Imprest Holders. (c) Force/Formation Commander's sanction in original if this has not already been sent to PAO vide para 34 FIPL.	To be credited to the DA&A, P. & T., Nagpur through the settlement account.	4 copies IAFF-3025	Three copies of the schedule together with the Field Treasure Chest receipts should be sent with the punching medium to the CDA (ORs) 'A' Section concerned and one copy of the schedule will be filed in the Imprest Account file.	
10. PLI Premia for Commissioned Officers.	Duplicate copy of the Imprest Holder's receipt (IAFA-175) for amount paid into the Imprest and a statement showing particulars of insureds, their respective units, amount of premium and No. and date of the director of PLI, Calcutta memo with reference to which premium has been accepted.	Credited to the CDA (O) through the Defence Exchange account.	4 copies IAFF-3026	Original Schedules with the receipts (IAFA-175) forwarded to the CDA (O), his acknowledgement obtained and recorded. Two copies of the schedule sent to the CDA (ORs) 'A' Section concerned with the punching medium. Fourth copy of the schedule filed in the Imprest Account file.	



1	2	3	4	5	6
11. PLI Premia for Army Personnel other than Commissioned officers.	As at Sl. No. 10 above.	Credited to the D.A. & A.P. & T., Calcutta through the settlement Account.	5 copies IAFF-3026		Original schedules with the receipts (IAFA-175) forwarded to the Director of PLI, Calcutta, his acknowledgement obtained and recorded. Second copy sent to the PAO concerned, acknowledgement obtained and recorded. Third and Fourth copies sent with the punching medium to the CDA (ORs) 'A' Section concerned. Fifth copy filed in the Imprest Account files.
12. Credit for undelivered M.O. lists.	Statement of undelivered MOs giving particulars of individuals and remittances as prescribed in F.I.P.I.	Compiled by credit to service head fund head concerned as minus charge and contra debit to suspense head 0/018/65.	3 copies A	simple forwarding memo showing amount Imprest Account No. & code to which compiled.	Original sent alongwith the statement of undelivered money orders to the ledger groups in the PAOs for affording credit in the IRLAs/AFPP Fund Account concerned. Second copy sent to the CDA (ORs) 'A' Section concerned alongwith the punching medium. Third copy filed alongwith the Imprest Account.
13. Payment of Advance.	Cycle Payment authority (IAFA-468) and simple dated receipt from the individual.	Finally compiled to the concerned heads.	3 copies	Full particulars of Regtl. No., Rank and Name of the individual, the amount of Advances, etc.	Two copies of the schedule sent to CDA (ORs) 'A' Section concerned alongwith the punching medium for noting payments in the debit Head Register IAF (CDA-51) and one copy filed with the Imprest Account file. The receipt of the payees in respect of individuals own PAO will be scheduled to ledger groups concerned under a suitable forwarding letter, acknowledgement obtained and recorded. The receipts of the payees in respect of individuals based on other PAOs will be scheduled to them under a letter on which the words "DEBIT VOUCHER-CYCLE ADVANCE" will be prominently endorsed in red ink, acknowledgements obtained and recorded.



1	2	3	4	5	6
14. Temporary advance and withdrawals from GP Fund accumulations for payment towards insurance premia.	Payment authority (IAFA 468) and simple receipt from the individual.	Finally compiled to the concerned head.	2 copies	IAFA-803 and Form 'B' or Form 'D' as the case may be.	One copy to JCDA (Funds) Meerut along with the punching medium. The other copy kept as office copy. The simple receipt will be scheduled to the ledger groups or/and to other PAOs for being recorded at their and (see also para 271); acknowledgements obtained and recorded.
15. Advances of pay to service personnel affected by floods, cyclones, and other natural calamities of exceptional severity.	Individual contingent bill (IAFA-115)	Finally compiled to the concerned head.	3 copies	As in Sl. No. 13 above	Two copies of the schedule sent to CDA (ORs) 'A' Section with the punching medium for noting payments in the debt Head register IAF (CDA) 195 and one copy filed with the imprest account file.
					The contingent bills for the payment of advance in respect of individuals own PAO will be scheduled to ledger groups concerned for post audit etc; vide para 269, acknowledgements obtained and recorded,
					The contingent bills for the payment of advances in respect of individuals based on other PAOs for post audit etc., by their ledger groups acknowledgement obtained and recorded,
16. Advances under the scheme for providing immediate financial relief to the families, other heirs of JCOs, ORs & NCs(E) who die while in service.	Intimation of payment of advance with particulars regarding regtl. No., Rank and name of the deceased. AFPPF A/c No. amount and advance paid with date of payment, names and addresses of the person/persons and their relationship to the deceased, to whom the advance has been paid, contingent bill (IAFA-115), payees certificate i.e., an undertaking from the payee agreeing to the amount being recovered from gratuity and payee receipt i.e., proof for payment of M.O. (See Notes 1, 2, 3 and 4 under	Payment of advance and M. O. commission compiled by debit to code No. 1/806/04 and code No. 1/265/01 respectively by credit to code No. 0/018/65.	Nil	Nil	The contingent bill and payees certificates will be scheduled to the local ledger groups other PAOs for post audit and eventual adjustment of the advance paid excluding M.O. commission as laid down in para 4 of A.I. 56 of 68 and compiling the recoveries effected during the financial year, by minus debit to code No. 1/806/04 and by credit to code No. 1/375/30 if recoveries are effected during the next and subsequent financial years. Acknowledgements from the local ledger groups/other PAOs will be obtained and recorded.



1	2	3	4	5	6
---	---	---	---	---	---

column. 6).

NOTE 1.— Intimation of payment is sent direct to the PAO maintaining the IRLA and AFPP Fund account by the OC Unit when making payment of advance out of imprest on contingent bill (IAFA-115) after obtaining payee's certificate and such intimation will be received direct by the ledger group who will make a note of the advance paid excluding M.O. commission in the IRLA. In cases where the PAO maintaining the IRLA/AFPP Fund accounts and auditing the imprest accounts is the same, it is possible that such intimation and contingent bill received together in which case, the intimation of payment should be scheduled by the imprest group on the same day of receipt to the ledger group for making note of the advance paid excluding the M.O. commission in the IRLA.

NOTE 2.—The contingent bill (IAFA-115) and payee's certificate are sent to the PAO by which the imprest account is admissible on the same day on which remittance by money order is made to the payee.

NOTE 3.—Payee's receipt will be received with the Imprest account.

NOTE 4.—The irrecoverable amount written off under special Govt. orders will be debited to Code No. 1/281/00 by minus debit to Code No. 1/806/04 or by credit to Code No. 1/375/30 as the Case may be through a T.E. Punching medium.



## APPENDIX 'D'

(Referred to in para 211)

## Reconciliation statement of balances under the Suspense Head "Advances—Pay Accounts Officers" (Code No. 0/018/65) for Q.E.

0/018/65 Debits	Rs. P.	Rs. P.	0/018/65 Credits	Rs. P.	Rs. P.
1	2		3	4	

## I. Opening balances (brought forward)

(a) Amounts awaiting credit under code Head 0/018/65 on account of—

(i) Cash with imprest holders

(ii) Misc. Payments from imprest (including treasury receipt).

(iii) Acquittance rolls remaining unlisted to PAOs.

(iv) Acquittance rolls (including I. A. F.K.—1168) remaining unadjusted.

(v) Acquittance rolls, family allotment etc., recovered in IRLAs., during the previous quarter but compiled through the abstract of receipts and charges in this quarter.

(vi) Imprest/R.O. advances compiled against this PAO by the Regional CsDA/CDA(O) during the previous quarter but are under reference with them.....

(vii) Family allotment in respect of personnel serving abroad with Embassies, etc., for which intimations of credit under 0/018/65 are awaited from the main office concerned.

(viii) Other transactions, if any

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## (b) Deduct—

Amount awaiting debit under code 0/018/65 on account of—

(i) Funds supplied to imprest holders by regional CsDA/Field cashiers and recruiting officers advances.

(ii) Misc. receipts in imprest accounts.

I. Amount credited to code 0/018/65 during the quarter.

(a) By the PAO (vide annexure 'A')

(b) By the Main Office (vide annexure 'B').

\_\_\_\_\_

\_\_\_\_\_

## II. Proforma entries :—

(a) Acquittance rolls listed to other PAOs. (vide Annexure 'C')

(b) Imprest/R.O. advances erroneously compiled by the Regional CsDA/CDA(O) against this PAO during the previous quarters and since transferred to other PAOs (vide Annexure 'D').



1

2

3

4

(iii) Regimental cuttings recovered in IRLAs but not paid out of imprests.

(iv) Payments made on acquittance rolls to Army personnel by Air Force/Navy/Military Mission, Nepal/J. & K. Militia/Postal and other authorities.....

(v) Recoveries made in IRLAs with reference to pay book (IAB-64) entries/DOs Part II for which acquittance rolls/IAFK-1168 are awaited.

(vi) Other transactions, if any

Total .

(c) Funds transferred to imprest account which are audited by other PAOs (vide Annexure 'E').

(d) Other transactions, viz., regimental cuttings etc., (the number and date of the communications of the P.A. Os. and of the main office and the voucher number and month of compilation of the main office should be furnished).

## II. Amount debited to Code 0/018/65 during the quarter.

(a) As per Hollerith sections printed lists as amended by regional CsDA/CDA (O) 'H' sections (details of such amendments to be furnished).

(b) Amount compiled by the P.A.O. (vide Annexure 'A').

(c) Amount compiled by the main office (vide Annexure 'B').

## III. Closing balances (carried over) :—

(a) Amount awaiting credit under code 0/018/65 on account of .....

(i) Cash with imprest holders.

(ii) Misc. payments from imprest (including treasury receipts).

(iii) Acquittance rolls remaining unlisted to PAOs.

(iv) Acquittance rolls (including IAFK-1168) remaining unadjusted.

(v) Acquittance rolls, family allotment etc., recovered in IRLAs during this quarter but compiled through the abstract of receipts and charge in next quarter.

(vi) Imprest/R.O. advances compiled against this PAO by the regional CsDA/CDA (O) but are under reference with them.



1

2

3

4

Rs. P. Rs. P.

Rs. P. Rs. P.

(vii) Family allotment in respect of personnel serving abroad with embassies etc., for which intimations of credit under 0/018/65 are awaited.

(viii) Other transactions, (full details to be furnished).

\_\_\_\_\_  
\_\_\_\_\_

### III. Proforma Entries :—

(a) Acquittance rolls received from other PAOs (vide Annexure 'C').

(b) Imprest/R.O. advances compiled by the regional Cs. D.A./C.D.A. (O). erroneously against other PAOs during the previous quarters and since transferred to this PAO (vide Annexure 'D').

(c) Funds transferred from Imprest accounts which are audited by other PAOs (vide Annexure 'E').

### III. Deduct :—

(b) Amounts awaiting debit under code 0/018/65 on account of

(i) Funds supplied to Imprest Holders by regional CsDA/Field Cashiers and recruiting Officers advances.

(ii) Misc. receipts in imprest accounts.

(iii) Regimental cuttings recovered in IRLAs but not paid out of Imprests.

(iv) Payments made on acquittance rolls to Army personnel by Air Force/Navy/Military Mission, Nepal/J & K Militia/Postal and other authorities.

(v) Recoveries made in IRLAs with reference to pay book entries/DOs Pt. II for which acquittance rolls/I.A.F.K.= 1168 are awaited.

(vi) Other transactions, if any (full details to be furnished).

Total

\_\_\_\_\_  
\_\_\_\_\_



1	2	3	4
Rs. P. Rs. P.		Rs. P. Rs. P.	
III		IV. Difference, if any (reasons to be furnished).	
(d) Other transactions, viz., regimental cuttings, etc., (the number and date of the communications of the PAOs and the main office and the voucher number and month of compilation of the Main Office should be furnished).			
		V. Grand Total	
IV. Grand Total			

"Certified that no amount is outstanding over six months except those shown in Annexure —————."

ACCOUNTS OFFICER

ANNEXURE TO APPENDIX 'D'

Annexure 'A'

Class of voucher	Voucher No. of the punching medium	Month	Amount debited to 0/018/65	Amount credited to 0/018/65
1	2	3	4	5

Annexure 'B'

No. and date of the communication from the Main Office concerned	Class of voucher and voucher No.	Month	Amount debited to 0/018/65	Amount credited to 0/018/65
1	2	3	4	5

Annexure 'C'

P.A.O. Code No.	Name of the P.A.O.	Net amount of acquittance rolls received during the quarter	Net amount of acquittance rolls listed during the quarter
1	2	3	4

Total



## Annexure 'D'

No. and date of the communication from regional CDA/CDA O/ 'H' Sections	Moth in which compiled	Trasferred from P.A.O.		Trasferred P. A. O.	
		Code No.	Amount	Code No.	Amount
1	2	3	4	5	6

NOTE.—If a copy of the communication is not found endorsed to the CDA (ORs), a copy thereof should invariably be enclosed.

## Annexure 'E'

Funds transferred in		Funds transferred out	
P.A.O. Code No.	Amount	P.A.O. Cedo No.	Amount

## APPENDIX 'E'

Registers Maintained in Main Office and Sub-offices which are peculiar to the organisation of the CDA (ORs) and/ their fly leaf instructions.

## PART I MAIN OFFICE

Sl. No.	Name of the Register	Section in which Maintained
1	2	3
1.	Register for allotment of Imprest Account Numbers.	Accounts Section
2.	Register for noting admission and discharge of service personnel from civil hospital under reciprocal arrangements.	Accounts Section
3.	Register of Orders issued at the Instance of CDA (OR)s.	Audit Section.
4.	Register showing state of work in each P.A.O.	Audit Section.

## APPENDIX 'E' PART-I

## Part I-Serial No. 1

Fly leaf instructions for the maintenance of register for allotment of Imprest Account Numbers

Authority : Para 17 O.M. Part X.

Object : For recording Field Imprest Account No. allotted to Units/Formations and the Nos. of Cash Requisitions Books initially supplied to them etc.

The register will be maintained in the proforma prescribed in Para 17 O.M. Part X.

2. On receipt of applications from Units/Formations duly supported by the sanction accorded by the CA for opening Imprest Account.



Imprest Account No. will be allotted PAO-wise serially and will be noted in columns 1 to 6 of the Register. The entries will be initialled by the Auditor, SO(A)/AAO and the Officer I/C in column 7. Column 8 of the Register will be completed on receipt of acknowledgement from the Unit/Formation.

3. As and when intimation of the final closing of an Imprest Account is received from the PAO vide Para 213, a note regarding the closure of the Imprest Account will be made against the relevant entry in the Register under the initials of the SO(A)/AAO and the Imprest Account Number cancelled.

4. The register will be submitted to the Officer In-charge, as and when Imprest Account Nos. are allotted.

#### Part I-Serial No. 2

Fly leaf instructions for the maintenance of the register for noting admission and discharge of service personnel from civil hospitals under reciprocal arrangements.

**Authority** : C.G.D.A.'s No. 2135/AT, dated 26-4-1952.

**Object** : To watch progress of adjustment of Hospital Stoppage and to obviate acceptance of double debits.

The register will be maintained AG wise in the following proforma.

Sl. No.	Regtl. No.	Rank and Name of the Individual	Unit	Date of admission and discharge from hospital
1	2	3	4	5

Amount	No. and date of advance intimation from the civil hospital.	Voucher No. and month in which adjusted.
6	7	8

2. Advance intimations of the admissions and discharge of service personnel from the civil hospitals will be noted in the Register AG wise, copies thereof being supplied to the PAO concerned and their acknowledgements obtained for acceptances of the debits. The debits when received will be intimated to the PAO concerned for adjustment after linking in the Register. The item will then be treated as cleared.

3. The Register will be submitted to the Officer by the 25th of every month.

#### Part I-Serial No. 3.

Fly leaf instructions for the maintenance of the register of orders issued at the instance of CDA (ORs).

**Authority** : Para 43 (xv) O.M. Part x

**Object** : To record particulars of orders issued at the instance of the CDA (ORs).

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

Sl. No.	Brief particulars of the issue	No. and date of reference	Particulars of the order issued
1	2	3	4

2. Full particulars of all orders issued by Army Hqrs. or Government as a result of reference made by the CDA (ORs) will be recorded in this register.

3. The register will be submitted to the Officer-in-Charge of the Section by the 5th of each month.

#### Part I-Serial No. 4

Fly leaf instructions for the maintenance of the (ORs).

**Authority** : Para 49, O.M. Pt. X.

**Object** : To keep a record of the state of work in each PAO for statistical purposes and to ensure that the work carried out in PAOs is in a current state.



The register will be maintained in manuscript with the following columns.

1. Period (month and year)
2. No. of IRLAs (actually maintained)
3. No. of non-effective IRLAs required to be settled (during the month).
4. No. of non-effective IRLAs remaining to be settled (at the close of the month).
5. No. of items received (during the month) and outstanding (at the close of the month) with oldest date relating to :— (a) acquittance rolls (b) Part II order (c) letters (d) Bills (e) Complaints and (f) Misc. vouchers.
6. No. of monthly Imprest Accounts outstanding.
7. No. of objections on Imprest Accounts raised and outstanding.
8. Quarterly total amount of real debit balances in IRLAs (at the end of each accounting quarter).
9. No. of Test Audit objections raised and outstanding.
10. Remarks.

2. Entries in the register will be made from the particulars contained in the various reports/returns received from the P.A.Os. Separate pages will be allotted in the register for each P.A.O.

3. The register will be submitted to JCDA/CDA by Monday of the third week each Month.

#### PART II—PAOs

Sl. No.	Name of the Register	By whom maintained
1.	Register of annual Increments to staff.	Admin Section
2.	Register of Index Cards opened for I.R.L.As.	Central Control Section.
3.	Register of pay books	„ I/C
4.	Register of PLI premia	„ I/C
5.	Register for watching final settlement of Accounts.	„ I/C
6.	Register of yearly Nominal Rolls	„

1	2	3
7.	Register for the preparation of estimates under Major Head LXIII/82 Defence Service Non-effective Main Head I/1 Army	„ I/C
8.	Register for watching transfer of IRLAs to other PAOs or issue of LPCs to other offices.	„ I/C
9.	Register for watching the receipt of IRLAs from other PAOs or LPCs from other offices.	„ I/C
10.	Register for watching regularisation of Debit balances on final settlement of accounts.	„ I/C
11.	Register of former service claims admitted.	„ I/C
12.	Control Register of Imprest Accounts	Imprest Section
13.	Register of objections / observations on Imprest Accounts and supporting Vouchers.	„
14.	Acquittance Roll Control Register.	„
15.	Despatch Register of Acquittance Rolls.	„
16.	Reconciliation Register of rejected Acquittance Rolls	„
17.	Register of undisbursed FAMOs	„
18.	Register of M.O. lists	„
19.	Register for watching progress of items of verification of proof of payment	„
20.	Register of IAFK- 1168 (R.O. Advances)	„
21.	Register of losses in Imprest Accounts	„
22.	Register for opening new Ledger Group I.R.L.As	„
23.	Register of Acting Allowance to JCOs	„
24.	Register of acquittance roll items under research	„
25.	Register of provisionally closed accounts	„
26.	Discrepancy Register	„
27.	Register for obtaining Selection Order of the Head of the PAO for conducting review of IRLAs and Ancillary items	Review Group
28.	Register of Record of sanction to expenditure for a limited period	„



1	2	3
29. Gazetted Officers sampling Registers	Section Officers	
30. Test Check of Register of SOs (A)/AAOs	SO(A) / AAO Ledger Group Review Group	
31. Register for Review of unreviewed I.R.L.As.	Review Group	
32. Register of Cheques	Imprest Section	
33. Register for watching regularisation of irregular retention of personnel discharged on medical grounds.	Central Control Section	
34. Register of watching transfer of IRLAs In/Out within PAOs.	Ledger Group	

#### Part II—Serial No. 1

Fly leaf instructions for the maintenance of register of annual increments to staff serving in PAO's .

**Authority :** Para 125 O.M. Part-X.

**Object :** To facilitate the submission of monthly increment statements, in respect of non-gazetted staff, to the Main Office.

The names of all non-gazetted staff serving in the PAO will be entered in a manuscript register showing their account number, grade, (substantive/QP)/Officiating/Temporary). One page will be allotted for each individual and a monthwise index to page number of each individual i.e. the names of the individuals entered in the index according to the months in which their increments fall due, will be kept. The date from which last increment (with rates of pay) has been sanctioned and the date on which next increment is due and particulars of non-qualifying service will be recorded in the page allotted for each individual.

2. Stoppage of increments where ordered and disciplinary action where initiated may also be noted in the register so that while claiming normal increments as well as increments above the stage of EB, such cases may not be lost sight of.

3. The register should invariably be consulted before submission of list referred to in Para 125, O.M. Part X and will be submitted to the Officer I/C, of the Section on the first of every month.

#### Part II—Serial No. 2

Fly leaf instruction for the maintenance of register of Index Cards opened.

**Authority :** Para 138, O.M. Part X.

**Object :** To keep a record of all Central Index Cards opened in respect of IRLAs maintained in the PAO.

The register will be maintained in the proforma given in para 138 O.M. Part X. Particulars of all cards opened will be recorded in this register, IRLAs, as received from other PAOs will be forwarded to Ledger Sections through the "Register for watching receipts of IRLAs from other PAOs or LPCs from other offices". IRLAs opened and passed on to C.C. Section by ledger Sections with reference to LPCs sent to them through that register, will, however, be returned to Ledger Sections through this register of Cards opened.

2. The register will be submitted to the Officer I/C Section/Group monthly and quarterly to the Head of the PAO.

#### Part II—Serial No. 3

Fly leaf instructions for the maintenance of register of Pay Books.

**Authority :** Para 143, O.M. Part X.

**Object :** To keep a record of all completed pay books received from Units.

The register will be maintained in the proforma given in Para 143 O.M. PART X. Particulars of all completed pay books received from Units etc., will be recorded in this register before they are passed on to Ledger groups for verification and return for record in the Pay Book Library.

2. The register will be submitted monthly to the Officer I/C, Section/Group and quarterly to the Head of the PAO together with a list of Pay Books outstanding for check.



**Part II—Serial No. 4**

Fly leaf instructions for the maintenance of the register of PLI premia.

**Authority :** Para 149 O.M. Part X.

**Object :** To ensure (i) that recoveries of PLI premia are effected from all insurants and (ii) that the names of the insurants not included in the schedules have been correctly shown below the last entry as required in columns 2 and 5 of the schedules.

The register will be maintained in IAFF-3069. The entries in the register will be compared with those in the schedules received from the Dy. Director PLI, Calcutta to verify that no names have been omitted by that office and recoveries have been effected through IRLAs in all cases.

2. On the first of each month this register should be endorsed by the Head of the PAO with a certificate to the effect that the completed PLI schedules for the month in respect of all the persons entered in the register (including those freshly notified in the PLI schedules received from the Dy. Director, PLI Calcutta) have been despatched together with the punching medium to the Main Office after due recoveries in IRLAs.

**Part II—Serial No. 5**

Fly leaf instructions for the maintenance of the Register for watching final settlement of accounts.

**Authority :** Paras 156 A and 282 O.M. Part X.

**Object :** To watch the prompt finalization of accounts in respect of individuals who become non-effective or are transferred to Reserve.

The register will be maintained in I.A.F.F.-3073. On receipt of non-effective proforma along with copies of the Part II Order notifying release/discharge from the Regt./Corps. Centre, the relevant columns of the register will be completed before they are passed on to the ledger groups. In the case of local discharge/release etc., the relevant columns of the Register will be completed with reference to extracts and the non-effective proformae and the necessary documents will be immediately called for from the Officer I/C, Records, if not already received.

2. The prompt finalization of the cases will be watched and the non-effective proformae and the service documents will be returned to Unit/Officer I/C Records after completion of the relevant columns in the Register.

3. The register will be utilized to render statistics to the Main Office through the medium of the IRLA Progress report regarding IRLA closed/to be closed and will be submitted to the Officer I/C, Section/Group every week and monthly to the Head of the PAO.

**Part II—Serial No. 6**

Fly leaf instructions for the maintenance of the register of Yearly Nominal Rolls.

**Authority :** Para 171 O.M. Part X.

**Object :** To watch the receipt and disposal of Yearly Nominal rolls submitted by Units and Formations.

The register will be opened in manuscript and kept up-to-date with reference to the lists of units mentioned in Para 136 OM. Part X. The names of all units and formations will be recorded in this register and it will provide the columns mentioned in para 171, O. M. Part X against the names of the units. The register will be completed on receipt and after pairing of nominal rolls by ledger groups.

The register will be submitted monthly to the Officer I/C Section/Group and quarterly to the Head of the PAO, from 5th November onwards till a final report is rendered to Main Office.

**Part II—Serial No. 7**

Fly leaf instructions for the maintenance of register for the preparation of estimates and under Major Head LXIII/82—Defence Services Non-effective—Main Head 1/1-Army.

**Authority :** Para 172 O.M. Part X.

**Object :** To keep a record of the notification of "awards" and "rewards" etc., and statistics regarding the number of personnel who would come up for release during the year with a view to facilitate the preparation of the estimates under non-effective heads.

In order to ensure that the financial implications of policy decisions "on release" are properly



assessed and correctly reflected in the periodical estimates under the non-effective heads, Heads of PAOs will discuss such questions with the Group/Centre Commanders/Officer I/C Records during their periodical conferences envisaged in para 2 of A. O. 60/53 and arrive at the number of personnel who would come up for release either through normal wastage or through special release programme. The decisions reached in such conferences as well as other notifications of awards and rewards etc., affecting the non effective heads will be noted in a register. This register will be consulted at the time of submission of reports regarding periodical estimates. This register will be submitted to the Officer I/C along with the above report on the due dates.

#### Part II—Serial No. 8

Fly leaf Instructions for the maintenance of register for watching transfer of IRLAs to other PAOs or issue of LPCs to other offices.

**Authority :** Paras 226 229 and 230 O.M. Part X.

**Object :** To watch the transfer of IRLAs to other PAOs when inter-corps or inter-regimental transfer of individuals take place or issue of LPCs to other offices when individuals are transferred to the payment of another audit officer.

The register will be maintained on IAFF-3075. Columns 1 to 7 of the register will be completed with reference to extracts of Part II Orders received from ledger groups. The prompt transfer of IRLA/Issue of LPC will be watched through this register. On receipt of IRLA/LPC from Ledger groups the particulars will be entered in the remaining relevant columns of the register and the IRLA/LPC will be forwarded to the party concerned with a forwarding memo and receipt of acknowledgement will be watched.

2. The register will be submitted to the Head of the PAO monthly.

#### Part II—Serial No. 9

Fly Leaf Instructions for the maintenance of register for watching the receipt of IRLAs from other PAOs or LPCs from other offices.

**Authority :** Paras 226, 229 and 231 O.M. Part X.

**Object :** To watch the receipt of IRLAs from other PAOs when inter-corps or inter-regimental transfers of individuals take place or LPCs from other offices, when individuals are transferred from the payment of another audit officer.

1. The register will be maintained on IAFF-3074. Columns 1 to 9 of the register will be completed with reference to extracts of Part II Order and copy of communication calling for IRLA/LPC received will be watched through this register. IRLA on receipt from the other PAO will be passed on to ledger group, after completion of the remaining relevant columns, through this register. On receipt of LPC Columns 10, 13 to 15 and 17 of the register will be completed and the LPC will be passed on to the ledger group for opening an IRLA, and the initials of the Clerk/SO(A)/AAO, to whom the LPC has been passed on will be obtained in the "Remarks" Column. When the IRLA, opened with reference to LPC, is received from ledger group a card will be opened and the IRLA will be returned to the Ledger Group through the "Register of Cards Opened".

2. Any delay in receiving LPCs/IRLAs will be promptly brought to the notice of the Main Office through the medium of IRLA Progress Report.

3. The register will be submitted to the Head of the PAO monthly.

#### Part II—Serial No. 10

Fly Leaf Instructions for the maintenance of register for watching regularization of debit balance on final settlement of accounts.

**Authority :** Para 283 O.M. Part X.

**Object :** To watch the regularization of the debit balances received on final settlement of accounts.

The register will be maintained in the proforma given in para 283 OM Part X. When the IRLA exhibits a debit balance on final settlement of accounts the particulars will be recorded in this register and the regularization watched. The number of items shown in the register at the end of the month should agree with the number



shown in statement 'B' to the IRLA progress report.

2. The register will be submitted to the Head of the PAO monthly.

#### Part II—Serial No. 11

Fly Leaf instructions for the maintenance of register of former service claims admitted.

**Authority :** Para 288, OM Part X.

**Object :** To keep a record of all former service claims admitted in audit.

The register will be maintained Centrally on IAFF-3071 particulars of all former service claims admitted by the PAOs will be recorded in this register.

2. The register will be submitted monthly to the O. I/C, Section/Group and quarterly to the Head of the PAO.

#### Part II—Serial No. 12

Fly Leaf Instructions for the maintenance of Control Register of Imprest Accounts.

**Authority :** Paras 182 and 191 O.M. Part X

**Object :** For recording full particulars of the Imprest Account and for watching the receipt of the Imprest Account and to record the check exercised thereon.

The register will be maintained on IAFF-3058 as a record of all Imprest Accounts due to PAO and will contain two pages for each Imprest Holder. At the end of the register an index of the Imprest Account Numbers allotted by the Main Office will be kept.

2. After audit of Imprest Accounts the register will be submitted to the Head of the PAO with all relevant columns duly posted, for completion of the last column with his dated initials, after approval of acknowledgement of Observations/objections as the case may be.

#### Part II—Serial No. 13

Fly Leaf Instructions for the maintenance of Register of objections/observations on Imprest Accounts and supporting vouchers.

**Authority :** Paras 186 and 194 OM Part X.

**Object :** To ensure perfect control in regard to the pursuit and settlement of objections and observations on Imprest Accounts and supporting vouchers.

The register will be maintained in the proforma given in Para 186 OM. Part X. Action taken by the PAO for the clearance and the date of the oldest objections and any other relevant information will be recorded in the "Remarks Column".

2. The register will be submitted to the Head of the PAO by the 5th of each month.

#### Part II—Serial No. 14

Fly leaf instructions for the maintenance of Acquittance Roll Control Register.

**Authority :** Paras 187, 189, 207 and 208 O.M. Part X.

**Object :** To watch the speedy adjustment of Acquittance Rolls pertaining to the local ledger groups.

The register will be maintained on IAFF-3061. Separate register will be maintained, or if found convenient separate pages in a register may be allotted, for each category of acquittance rolls. The register will start afresh for every month and will be fully self-contained and should exhibit against each acquittance roll the progress of adjustment until the entire month is cleared.

2. The acquittance rolls pertaining to the local ledger groups after preliminary scrutiny as laid down in Para 186, OM Part X will be entered direct in the Control Register. Acquittance Rolls scheduled by other PAOs will be transmitted to ledger groups only after entering them in the control register.

3. The register will be submitted monthly to the OIC Section/Group and quarterly to the Head of the PAO.



**Part II—Serial No. 15**

Fly leaf instructions for the maintenance of the Despatch register of Acquittance Rolls.

**Authority :** Para 187 O.M. Part X.

**Object :** To keep a record of particulars of acquittance rolls sent to other PAOs.

The register will be maintained on IAFF-3059 Entries in the PAO-wise daily statements (IAFF-3015) on agreement of the grand total of the Daily summary of total amounts of Acquittance Rolls received and listed to other PAOs/Local Ledger Groups (IAFF-3016) with the totals in the Daily Journal (IAFF-3014) will be posted in this Register before the statements are filed with the Daily Journal.

2. The register will be submitted monthly to the OIC Section/Group and quarterly to the Head of the PAO.

**Part II—Serial No. 16**

Fly Leaf, instructions for the maintenance of Reconciliation Register of rejected Acquittance Rolls.

**Authority :** Para 189 O.M. Part X.

**Object :** To keep a record of Acquittance rolls rejected and relisted.

The register will be maintained on IAFF-3060. All rejected acquittance rolls will be entered in this register. The entry in the register will be made only after entering the items in the relevant columns of the Despatch Register for Acquittance Rolls (IAFF-3059) in the case of other PAOs and in the Acquittance Rolls Control Register (IAFF-3061) in the case of local ledger groups. Items entered in IAFF-3059 and in IAFF-3061 will be cross linked with the relevant items in IAFF-3060. The rejected acquittance rolls will then be despatched to the correct PAO to which they pertain in the usual manner.

2. The register will be submitted to the Head of the PAO monthly.

**Part II—Serial No. 17**

Fly Leaf instructions for the maintenance of Register of undisbursed FAMOs.

**Authority :** Para 197 O.M. Part X.

**Object :** To Control the receipt of adjustment of undisbursed money order lists.

The register will be maintained on IAFF 3066. All lists of undelivered FAMOs, FSMOs (Pay), Casual remittances, special family allowances, subsistence allowance and retaining fee will be entered in this register before they are passed on to the ledger groups for affording the credits under the heading "other Credits" in Part IV Accounting sheet IAFF-1019 (Iner) of the men concerned and return. Separate register (IAFF-3066) will be maintained for undelivered AFPP Fund money orders. All lists of undelivered FSMOs (Fund) will be entered in this register before they are passed on to the ledger groups for affording credits in the AFPPF Accounts of the men concerned and return.

2. The register will be submitted monthly to the OIC Section/Group and quarterly to the Head of the PAO.

**Part II—Serial No. 18**

Fly Leaf instructions for the maintenance of the register of MO lists.

**Authority :** Para 202, O.M. Part X.

**Object :** To keep a record of the receipt distribution and return of M.O.s/ M.O.50/M.O.50(a) lists of money orders.

The register will be maintained on IAFF-3065. Seperate registers (Or separate pages in one register when the number of money orders under each category does not warrant the opening of separate registers) will be opened for FAMOs, FSMOs (Pay), FSMOs (Fund), Casual remittances, special family remittances, subsisting allowances and Retaining fee. This register will be utilised to ensure that all money orders lists are returned to the Record Office duly adjusted within three days of receipt along with the cheques for the amount involved in favour of the Post



Master concerned. To Guard against abnormal delays in returning the lists to R.O., a new column (Col. II) with the heading dated initials of the SO(A)/AAO will be completed by the SO(A)/AAO. Imprest Group when the lists are returned to the Record Office.

2. The register will be submitted to the Officer i/c, with the M.O. lists and cheques for the amount, before their return to the Record Office, to enable him to check the postings in Col. 6 and 7 from the enfacement made by ledger sections and to initial in Col. 9 in token of his having done so.

3. The Register will be submitted to the Head of the PAO quarterly.

#### Part II—Serial No. 19

Fly leaf instructions for the maintenance of register for watching progress of items of verification of proof of payment.

**Authority :** Para 203 O.M. Part X.

**Object :** To keep a watch over the progress of verification of postal acknowledgements in respect of FAMOs/FSMOs etc.

The register will be maintained on IAFF-3068. The figures for the monthly progress report, vide para 157 O.M. Part X will be rendered from this register. The PAO will specially bring to the notice of the officer i/c. Records a list of outstanding items for which M.O. acknowledgements have not been produced for more than three months from the month in which verification is due.

2. The register will be submitted to the Head of the PAO monthly together with the list referred to in para 1 above.

#### Part—II—Serial No. 20

Fly leaf instructions for the maintenance of register of IAFK-1168 (RO advance).

**Authority :** Para 205 O.M. Part X.

**Object :** To keep a record of IAFK-1168 Rolls received in the PAO and to watch clearance of RO advances shown therein.

The register will be maintained on IAFF-3062. Entries in this register will be made as and when original copies of nominal rolls on IAFK-1168 (R.O. Advances) are received from the Comdt. Regt./Corps and duplicate copies from the Regional Cs.D.A. and RO advance will be watched through this register.

2. The register will be submitted monthly to the Officer-in-charge Section/Group and quarterly to the Head of the PAO.

#### Part II—Serial No. 21

Fly leaf instructions for the maintenance of register of losses in Imprest Accounts.

**Authority :** Para 212 O.M. Part X.

**Object :** To keep a record of all losses in Imprest Accounts and watch their finalisation under orders of Competent Financial Authorities.

The register will be maintained in the proforma given in para 212 O.M. Part X. An entry in this register will be made immediately indicating that loss has actually occurred. This register will be personally examined by the Head of the PAO to ensure that proper action is taken to pursue the cases to finality.

2. The register will be submitted to the Head of the PAO monthly.

#### Part II—Serial No. 22

Fly leaf instructions for the maintenance of register for opening new IRLAs.

**Authority :** Para 225, O.M. Part X.

**Object :** To keep a record of all IRLAs opened and for which cards have been opened.

The register will be maintained on IAFF-3072. Particulars of all New IRLAs opened will be recorded in this register and each entry initialled by the clerk and SO(A)/AAO.

2. The register will be submitted monthly to the Officer i/c Section/Group and quarterly to the Head of the PAO.



**Part II—Serial No. 23**

Fly leaf instructions for the maintenance of register of Acting Allowances to JCOs.

**Authority :** Para 233 O.M. Part X.

**Object :** To verify the existence of vacancies from the CDA(O) Poona for the grant of Acting Allowance to JCOs officiating in plac of Officers.

The register will be maintained by each ledger group in the following proforma.

Sl. No.	JC No/ Name	Unit	Date from which acting allowance granted citing reference to No. and date of Original sanction.	Rank tenable by the appointment in which the JCO is officiating (if the appointment carries alternative ranks acting allowance appropriate to the lower rank only to be admitted).
---------	-------------	------	---	--

1	2	3	4	4(A)
---	---	---	---	------

DO II No. and date	Period for which & quarter's a/c are in which allowance adjusted	No. & date of Ref. to CDA(O)	Period for which existence of vacancy confirmed by CDA(O) citing ref. to communication from CDA(O)
--------------------	--	------------------------------	--

5	6	7	8
---	---	---	---

Period for which vacancy is not available and amount recove red (Indicate Qrs, A/c in which recovery effected)	No. & date of Communication to the unit intimating recovery and calling for notification of the cessation of the allowance	Units Acknowledgements	Remarks (Note the date of cessation of the allowance with authority)
--	--	------------------------	--

9	10	11	12
---	----	----	----

2. As and when grant of acting allowance is adjusted a reference to the CDA(O) Poona regarding existence of vacancy will be made and column 1 to 5 of the register will be completed. On receipt of reply from the CDA(O) further action to complete the remaining relevant columns of the register will be taken.

3. The Register will be submitted monthly to AO and quarterly to the Head of the PAO.

**Part II—Serial No. 24**

Fly leaf instructions for the maintenance of register of acquittance roll items under research.

**Authority :** Paras 247 and 249 O.M. Part X.

**Object :** To watch the speedy adjustment of acquittance roll items under research.

The register will be maintained in IAFF-3063. Those items of acquittance rolls which do not prove easily adjustable and require further research and/or reference to Imprest Holders will be entered in this register. The SO(A)/AAO will ensure that all outstanding items which cannot be adjusted have been entered in the register. A very close watch will be kept on the items entered in the register to ensure that these out standing items are adjusted expeditiously.

2. The Register will be submitted monthly to the Officer i/c section/Group and quarterly to the Head of the PAO.

**Part II—Serial No. 25**

Fly leave instructions for the maintenance of register of provisionally closed accounts.

**Authority :** Para 286 O.M. Part-X.

**Object :** To watch the finalisation of accounts provisionally closed in the absence of pay books.

A simple register in manuscript with the columns, Serial number, Regimental number, rank and name of the individual, name of the last unit, date on which the proceeded on release/ Discharge etc., date on which the account was provisionally closed and the date on which the



account was finalised will be maintained. Entries in the register will be scrutinised and prompt action taken to review the IRLAs 3 months after the date of provisional closing of accounts.

2. The register will be submitted to the Head of the PAO monthly.

#### Part II—Serial No. 26

Fly leaf instructions for the maintenance of "Discrepancy Register".

**Authority :** Para 314(iv) O.M. Part-X.

**Object :** To watch settlement of discrepancies which are not rectified on the spot.

The register will be maintained in the proforma given in para 314(iv) of O.M. Part X by each ledger group. Discrepancies noticed in the review which are not rectified on the spot will be entered in this register under the dated initials of the Review Group SO(A)/AAO. The SO(A)/AAO ledger group will be responsible for progressing the items entered in the register towards a speedy settlement of finality.

2. The register will be submitted to the Officer i/c, section and to the Head of the P.A.O. on the 5th of each month.

#### Part II—Serial No. 27

Fly leaf instructions for the maintenance of register for obtaining selection orders of the Head of the PAO for conducting Review of IRLAs/ Ancillary items.

**Authority :** Para 314(ii), O.M. Part X.

**Object :** To obtain the selection orders of the Head of the P.A.O. on a weekly programme.

The register will be maintained in the proforma given in para 314(ii) O.M. Part X by each Review Auditor. The register will be submitted to the Head of the PAO on the 5th of the each month.

#### Part II—Serial No. 28

Fly leaf instructions for the maintenance of register of record of sanction to expenditure for a limited period.

**Authority :** Para 319, O.M. Part X.

**Object :** To keep a watch over expenditure sanctioned for a limited period and to ensure that it is not admitted beyond that period without further sanction.

The register will be maintained in the proforma given in para 319, O.M. Part X. The date of expiry of any sanction will be made known in time by the Review Group to the ledger groups.

2. The register will be submitted to the Head of the PAO monthly (5th of each month) incorporating a certificate that no expenditure beyond the date of sanction has been admitted in audit. The register will also be submitted to the Reviewing Officer during his periodical review, for examination.

#### Part II—Serial No. 29

Fly leaf instructions for the maintenance of Gazetted Officers' sampling register.

**Authority :** Para 290 O.M. Part X.

**Object :** To keep a record of the checks by the way of sampling exercised by Gazetted Officers' in PAOs.

The register will be maintained in proforma given in para 290 O.M. Part X by each Gazetted Officer and will be submitted once a month to the Head of the PAO where the officer strength is more than one.

#### Part II—Serial No. 30

Fly leaf instructions for the maintenance of Test Check register of SO(A)/AAO.

**Authority :** Para 290 and Para 316 O.M. Part X.

**Object :** To keep a record of the various items of test check carried out by SO(A)/AAO of ledger groups (and by SO(A)/AAO Review Groups in respect of special items of check carried out by him.)



The register will be maintained in the proforma given in Para 290 O.M. Part X for recording details of test checks carried out except the test check conducted on Part II orders which will be recorded in the proforma appended to Part II order files vide Para 223 O.M. Part X. Where a cent percent check is prescribed the details will not be recorded in the register.

2. The register, with Part II order files, will be submitted to the Section Officer/Head of the PAO by the 10th of every month.

#### Part II—Serial No. 31

Fly leaf instructions for maintenance of a register for the purpose of review of unreviewed I.R.L.A.s

**Authority :** Para 314 (vii) O.M. Part X.

**Object :** To ensure that, IRLAs which have not been reviewed in the current year as a result of interunit transfer of IRLA within the PAO are reviewed before such IRLAs are inserted in binders of transferee Ledger Groups.

The register will be maintained in the proforma given in para 314 (vii) of O.M. Part X. It will be posted with reference to the lists of unreviewed IRLAs received from the ledger groups. The review of such IRLAs will be completed within a fortnight of receipt of lists from ledger groups vide Para 231(ii).

2. The register will be submitted to the head of the PAO monthly.

#### Part II—Serial No. 32

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

**Authority :** Note 5 below Para 181 OM Part X.

**Object :** To keep a record of all cheques issued by the PAO and for preparation of schedule III.

The register will be maintained in the proforma given below. As and when cheques are prepared full particulars in accordance with the various columns in the register will be completed and put up to the officer authorised to sign cheques along with the cheques, passed bills, vouchers, etc., and also again when schedule III for the day is prepared.

The register will be submitted to the Officer-in-charge of the section monthly and to the Head of the PAO quarterly on the 5th of the month.

#### Proforma for Cheque Register

Sl. No.	No. & date of cash requisition/ FAMO/FSMO list	Amount of requisition FAMO/FSMO list	Distribution voucher number
---------	--	--------------------------------------	-----------------------------

1	2	3	4
---	---	---	---

Amount for which passed for payment and cheque issued (In figures and words)	Cheque number	Date of issue	Name of the Treasury including Bank/Treasury
--	---------------	---------------	--

5	6	7	8
---	---	---	---

Name of payee	Dated signature of the officer signing the cheque
---------------	---

9	10
---	----

#### Part II—Serial No. 33

Fly leaf instructions for the maintenance of Register for watching regularisation of irregular retention of personnel discharged on medical grounds.

**Authority :** Government of India, Ministry of Defence Letter No. 00884/AG/PS2(C)/1173/8/D(AG-II) dated 6-7-68 and CGDA New Delhi No. 77041/AT-s dated 20-9-66.

**Object :** To watch the receipt of Government sanction for regularisation of the period of irregular retention beyond 21/30 days in respect of JCOs/ORs/NCs(s) discharged on medical grounds.

The register will be maintained centrally in Central Control section in the proforma given below. All cases of medical discharges where the individual is not discharged or granted terminal leave pending discharge within 21/30 days



of the date of counter-signature of medical board proceeding by the ADMS will be entered in the register at the time of final settlement of accounts and the receipt of Government sanction regularizing the period of irregular retention watched through this register.

The register will be submitted to the Officer i/c, of the section monthly by 10th and quarterly to the Head of the PAO.

Proforma-Register for watching regularization of irregular medical discharges.

Sl. No.	Regimental number	Rank	Name of the individual	Date of counter-signature of medical board proceedings by the ADMS
1	2	3	4	5

Due date of discharge	Date of discharge/commencement of terminal leave	No. and date of reference requesting RO to initiate action for regularization of irregular retention
6	7	8

No. & date under which the case was forwarded to main office	No. and date of audit report rendered by main office to Army Headquarters.	No. & date of Govt. letter according sanction for retention beyond the date of Col. 6	Remarks
9	10	11	12

#### Part II—Serial No. 34

Fly leaf instructions for the maintenance of registers for watching transfer of IRLAs IN/OUT within PAO.

**Authority :** Para 232 (a) OM Part X Vol. I.

**Object :** To ensure that IRLAs are transferred promptly to the concerned task.

Two Separate registers, one for IRLAs transferred IN and another for IRLAs transferred OUT will be maintained by each ledger group in the proforma given in Annexure 'A' and 'B' below para 232 (a). Columns 1 to 7 of the registers will be completed immediately on receipt of Part II Orders as and when actioned and the remaining columns completed after actual transfer of the IRLAs IN and OUT in accordance with the procedure prescribed in the above para.

The register will be submitted to the Officer i/c, Ledger group monthly on the 5th of the month and quarterly to the Head of the PAO.



## APPENDIX 'F'

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## APPENDIX 'F'

### Section I—Introduction

1. PAO (ORs) under the organisation of CDA (ORs) South, CDA (ORs) Central and CDA (ORs) North, who maintain the Pay Accounts of Army Personnel, also maintain the AFPP Fund Accounts of these personnel.

2. The following categories of Army Personnel are eligible to subscribe to the A.F.P.P. Fund.

Junior Commissioned Officers (including Honorary Commissioned Officers) other ranks (excluding boys) and NCs (E) of the regular Army, Personnel of the Defence Security Corps, Regular Army Personnel seconded to the Territorial Army and National Cadet Corps.

NOTE.—“Personnel of the Territorial Army other than those seconded from the Regular Army are not eligible to subscribe to the Fund. Subscription to the AFPP Fund will be Compulsory for Ex-JCOs/NCOs/ORs re-employed/re-enrolled, on the instructional staff of the National Cadet Corps and the conditions of one year continuous service will not apply to them as they are re-enrolled personnel.

3. The A.F.P.P. Fund Account will be maintained in the I.R.L.A. itself. The Accounting sheet of the I.R.L.A. form has at its bottom a cage for the following :—

- (i) Fund Account for the three months of the relevant quarter.

NOTE.—The “Fund” months corresponding to the Pay Quarters March to May, June to August, September to November and December to February will be April to June, July to September, October to December and January to March.

- (ii) For working out the progressive totals from the 1st April of monthly balances as well as subscriptions, refunds etc., and

- (iii) For the Annual Fund Account.

4. Although the Fund Account is incorporated in the IRLA itself and is maintained in the Ledger Section the following allied items of work will be dealt with in a separate group of the PAO called the “Central Fund Cell”. In small PAOs the “Central Fund Cell” may form part of the “Central Control Section”.

- (i) Check of application and nomination forms and safe custody of nomination forms.

- (ii) Final settlement of Fund Accounts.

- (iii) Examination of the title of the claimants in cases of death etc.

- (iv) Payment of temporary advances/final withdrawals.

- (v) Adjustments in the Fund Accounts in rectification of mistakes during the past periods.

- (vi) Consolidation of quarterly one line fund Figures furnished by all the groups in the PAO reconciliation of “Control Figures” for the PAO as a whole and rendition of one line figures for the PAO as a whole to the Accounts Section of the Main Office of the CDA (ORs) concerned.

- (vii) Preparation of class 2 voucher for the total Amount of Interest credited in all the fund accounts maintained by the PAO during the year and adjustment of the same in the March (Final) Accounts.

NOTE.—The work relating to final settlement of Fund Accounts and payment of temporary advances/final withdrawals may be done by respective ledger tasks at the discretion of the Head of the PAO where this arrangement is found more convenient.

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### Section 2—Admission

7. Categories of Army Personnel mentioned in Para 2 Section 1 are eligible to subscribe to the AFPP Fund.

8. All applications for admission to the AFPP Fund are required to be submitted in duplicate on the prescribed form (IAFA-830) standardised under A.O. 200/60 by the Unit/Formation to the PAO (ORs) concerned.



The Central Fund Cell in the PAO will scrutinise the application form to ensure that: —

- (i) the applicant is eligible to join the fund;
- (ii) a nomination form as provided for in the Rules (see section 3 below) has been submitted, and that it has been properly completed;
- (iii) the Regimental Number, Rank and Name of the applicant have been correctly shown;
- (iv) the rate of subscription is correct with reference to the relevant rules;
- (v) the form is properly completed in all other aspects.

The original application forms received before completion of or completion of one year's service will be recorded in the "Central Fund Cell" after scrutiny. The "Cell" will simultaneously send an intimation to the Ledger group concerned for making necessary entry in the I.R.L.A. and commencing recovery of subscriptions. The duplicate copy of the application form will be returned to the OC of the Unit/Formations with which the subscriber is serving. Nomination Form if received along with the application form will be filed separately after acceptance. If nomination form is not received along with the application form it will be called for from the Unit/Formation.

**NOTE.**—In case where application forms are not received on completion of a year's service the Ledger Group will commence recovery of subscription from the month's following that in which individuals complete a year's service and forward a list of such individuals to the "Central Fund Cell". The "Cell" will immediately call for their application and Nomination Forms from the Units/Formations concerned. The receipt of the application and nomination forms will be watched by the "Central Fund Cell" through the sheet pasted on the left inside of the Guard File referred to in Para 12.

## 9. BLANK

## 10. BLANK

### Section 3—Nomination

11. The instructions to be observed in the preparation and submission of nomination forms are laid down in Rule 8 of the A.F.P.P. Fund Rules.

12. The nomination form is necessary in order to facilitate disposal of the Fund Money that may stand to the credit of the subscriber in the event

of his death, before that amount has become payable or having become payable has not been paid. The absence of valid nominations particularly in cases of subscribers not possessing family may entail difficulties in the PAO in the disposal of Fund Money that may stand to their credit in the event of their death before that amount has become payable or having become payable has not been paid to them. To obviate such difficulties, it is of utmost importance to ensure that the nominations are invariably received from the subscribers along with the applications at the time of initial admission to the Fund. Nomination Forms wherever, not received should be called for from the Units/Formations concerned citing reference to Rule 8 of the A.F.P.P. Fund Rules and the receipt thereof closely watched through the medium of "Guard File" maintained in the Central Fund Cell of the PAO (see Note 7 below).

These Nomination Forms received will be carefully scrutinised to ensure that they conform to the provisions laid down in Rule 8 of the A.F.P.P. Fund Rules.

On receipt of the Nomination Forms from the Units/Formations, the PAO should exercise the following checks:—

- (i) See that the nomination has been in one of the Forms prescribed in the Rule 8 of the A.F.P.P. Fund Rules as may be applicable to the subscriber.

**NOTE 1.**—A nomination made on an obsolete Form will not be considered valid in the law courts.

**NOTE 2.**—Separate Forms have been designed for subscribers with a family and for those without a family. This is indicated by the heading printed on the top of each form.

- (ii) See that the nomination has been made in favour of members of the family as defined in Rule 2(iii) of the AFPP Fund Rules. If at the time of making the nomination the subscriber has no family, and it is made in favour of other person/persons, it shall be seen that a provision has been made in the Nomination Form that it shall become invalid in the event of his subsequently acquiring a family. If, however, at the time of making the Nomination the subscriber has only one member of the family, he shall provide in the Nomination that the right conferred upon the alternate nominee shall become invalid in the event of his subsequently acquiring other member or members of his family.

**NOTE 3.**—A subscriber possessing a family cannot make a nomination in favour of a person or persons other than the members of his family.



(iii) See that all the columns of the Form have been duly completed, and the signature of the subscriber is attested by two witnesses;

(iv) See that where the subscriber nominates more than one person, he specified in the nomination the amount or share payable to each of the nominee in such manner as to cover the whole of the amount that may stand to his credit in the Fund at any time.

NOTE 4.—The above requirement should also be complied with while completing the column of alternate nominee(s) when the right has been conferred on more than one person.

NOTE 5.—Vague terms, e.g. "Lump Sum" instead of writing "full" or "whole" should not be used.

(v) See that the place and date of execution of nomination forms have been given in all cases, as otherwise, it cannot be determined whether a minor has attained majority or not at the time of death of the subscriber, it should also be seen that the addresses and occupation of witnesses have been given in all cases.

NOTE 6.—It is not the choice of the subscriber to nominate a guardian of his minor children. This is to be decided by a Civil Court.

(vi) See that the Nomination Form is free from erasures, alterations or over-writings.

NOTE 7.—In respect of Army Personnel whose AFPP Fund Accounts are maintained by the PAOs, the Army Number itself serves as the Fund Account Number. Hence, there will be no need to note that Fund Account Number in the top right hand corner of the nomination form as in the case of GP Fund. The Nomination Forms will be filed in the "Central Fund Cell" in guard files in the order of Army Numbers. There will be provision in each Guard File for a block of 500 Accounts. A sheet will be pasted on the left inside of the Guard File in the proforma appended below showing the Army Number of all the individuals coming within the block. As and when the application form Nomination Form/revised nomination form of a subscriber is received, the dates of its receipt will be noted in the sheet against the Army Number. Simultaneously, an entry regarding the receipt of the application form/nomination will also be made in Part I of the IRLA.

(vii) See that a subscriber when at any time cancels a nomination by sending a notice in writing to the PAO through the OC Unit, he sends also along with such notice a fresh nomination made in accordance with the provisions of Sub-Rule (a) to (c) of Rule 8 of the AFPP Fund Rules.

NOTE 8.—Every nomination made and every notice of cancellation given by a subscriber shall to the extent that it is valid takes effect on the date on which it is received by the Accounts Officer.

(viii) See that a revised nomination form when received, is scrutinised and dealt with in the same manner as the original nomination form, and the superseded form is cancelled and returned to the subscriber, so that the subscriber may know that no mistake or omission has occurred in substituting the revised nomination for the old one.

It will be the personal responsibility of the Head of the PAO to ensure that Guard files containing the Nomination are kept in the safe custody, and if necessary, over the supervision of a Gazetted Officer. If, however, the Gazetted Officer entrusted with the custody of these forms feels the necessity of an additional help in discharging this responsibility at any stage, he may be assisted by one more selected SO(A)/AAO/Trusted clerk under the personal orders of the Head of the PAO, purely as a local arrangement. When one officer is relieved, the officer taking over charge will certify that all the nomination forms are on record, and have been personally checked by him. As a further safeguard physical verification of nomination forms should be done once in three years by the Gazetted Officer concerned personally who may be assisted by an SO(A)/AAO/Clerk, the responsibility for verification and safe custody being that of the officer himself.

The certificate of physical verification of nomination forms will be endorsed on the proforma.



## PROFORMA

Sl. No.	Name	Date of enrolment	Date of Admission
1	2	3	4

Date of receipt of appli- cation form	Date of receipt of Nomina- tion Form	Date and reasons for closure of Accounts	Remarks
5	6	7	8

NOTE 9.—The provisions of paras 28 to 31, Section 2 of the chapter on GP Fund (Defence Services) extracted at Section 19 of this Appendix apply mutatis mutandis.

13. BLANK

14. BLANK

## Section 4—Subscriptions

15. The orders governing the conditions, rates and realisation of subscription are contained in rules 3 to 5 of AFPP Fund Rules as modified by AI 4/S of 1960.

16. The recovery of subscription shall commence from the month following that in which the individual completed one year's continuous service irrespective of whether or not application is received. However, if the individual so desires he may be admitted to the fund as a voluntary subscriber before he complete a year continuous service.

17. The minimum rate of subscriber is laid down in AI 4/S of 1960. However, there will be no restriction if any individual voluntarily wishes to subscribe at a higher rate.

18. As a measure against inflation, the Government of India have suspended, until further orders the upper limit upto which a subscriber to AFPP Fund can subscribe to the Fund and have permitted that the amount of subscription may be increased once at any time during the course of the year in addition to the alteration permissible at the beginning of the Financial Year and the alteration necessitated by substantive promotion, vide Rule 4(ii) of the AFPP Fund Rules.

In the event of an individual being promoted/demoted the rate of subscription should be changed from the first of month in which he draws the revised full month's increased/decreased

emoluments. The minimum rate of subscription being a compulsory charge against pay will be recovered, irrespective of the fact whether the IRLA shows a Credit or Debit balance.

19. Change in the rate of subscription desired by the subscriber is intimated through the form prescribed for the purpose viz., IAFA-831 standardised under A.O. 200/60. These change statements will be recorded in the Ledger Groups concerned under the orders of the SO(A)/AAO after scrutiny and action.

20. BLANK

21. BLANK

## Section 5—Interest

22. The Orders governing the rate and adjustment of Interest on deposits and balances are contained in Rule 6 of the A.F.P.P. Fund Rules.

23. No interest should be allowed on unauthorised deductions made towards the A.F.P.P. Fund.

The rate of Interest admissible during each financial Year on deposits and balances at the Credit of subscribers to the General Provident Fund, and other similar funds is notified by the Government of India each year.

Period for which Interest is calculated on AFPP Fund Deposits after the depositors' death or retirement :

Rule 6(iv) of the AFPP Fund Rules lays down that, before the amount at a subscriber's Credit in the Fund is finally paid his account shall be credited with Interest upto the end of the month preceding that in which the payment is made or upto the end of the sixth month after the end of the month in which he quitted the service or died, whichever of these period is less. No condition is imposed in the Rule for payment of Interest for six months. The effect of this Rule, as it stands, is that if a subscriber or his nominees, etc. does not draw the amount until after six months or more months have elapsed, since the end of the month in which the subscriber's death or retirement took place. Interest is allowed for a period of six months only and no more. The reasons for the non-withdrawal is immaterial.

NOTE.—In relaxation of the normal rules the authorities indicated below are authorised to admit interest upto the periods shown against them after they have personally satisfied themselves that the delay in payment was occasioned by circumstances beyond the control



of subscriber or a person to whom such payment was to be made, and in every such case the administrative delay involved in the matter has been fully investigated and action taken as necessary :

Up to one year.....PAO Concerned

Up to any period.....CDA(ORs) Concerned.

#### Section 6—Postings/Closings of Fund Accounts

24. The Fund Account contains columns for opening balance at the beginning of the quarter, subscriptions, refunds, drawals (Temporary advance, Final withdrawal and Final payment) and credits and debits on account of corrections for past period.

25. Credits to the Fund on account of subscription, refund of withdrawal and recovery of interest (on loans) will be entered in the Fund Account simultaneously with the recording of corresponding debit entries in the IRLAs at the time of quarterly closing of Pay Accounts.

26. The subscriptions and refunds for the quarter as posted in the Fund Account will be totalled up and posted in the blank column below the column "Total Credits". This amount will be posted in the Fund Summary for the quarter under the column "Credits to Funds".

27. Debits to the Fund will be posted in the Fund Accounts on receipt of relevant vouchers. Fund payments will be generally made from Field Imprests. However, in final settlement cases payments will also be made—

(i) by Money order by the Record Office and

(ii) by cheques issued by the Main Office of the CDA (ORs) concerned.

NOTE 1.—Gorkhas who desire payment in Nepal will be paid through the Record Office at Military and Air Attache, Embassy of India, Nepal or the Record Offices G.R.D. Kunraghat/Ghoom as the case may be.

NOTE 2.—In final settlement cases, while authorising payment of Fund balance, a suitable note will be made in the Fund Account against the column 'Closing balance'. When the voucher for final payment is received and posted the fact of payment of having been made will be endorsed prominently in the Fund Account.

NOTE 3.—So long as the Pay Account does not close to NIL Balance, the Fund balance will be retained in the Ledger Group. When the IRLA is closed the Fund balance if outstanding for a period of three months from the date on which the IRLA is closed to NIL balance will be transferred to the Central Fund Cell to avoid accumulation of IRLAs in the Ledger Groups.

28. All vouchers relating to Fund payments will be controlled centrally by the Imprest section of the PAO and scheduled to the Ledger Groups. The procedure followed in the Imprest Section for Controlling the vouchers is detailed in Section 8.

29. On receipt of the voucher from the Imprest Section the Ledger Group will post the amount in the Fund Account for the month concerned and in respect of temporary advances also note the instalmental recovery (including arrear instalments) in the IRLA.

30. At the time of the quarterly closing of the Pay Account in the IRLA, the Fund Account will be closed concurrently and the monthly balances as also the progressive balances struck.

NOTE.—The closing balance at the end of the quarter will be carried forward as the opening balance in the Fund Account of the next quarter. However, in respect of the first quarter of the year (i.e. Q.E., May corresponding to the Fund QE June) the opening balance will be the closing balance shown in the Annual Account for the previous year.

31. Interest due from the Government will normally be calculated and posted in the relevant column of the cage for the Annual Account immediately after the closing of account for last quarter of the year. However, when an account comes up for final settlement, interest due will be calculated and credited in the Fund Account (in the column meant for affording credits for past periods) at the time the final payment is authorised. The closing balance will however, be entered in the Fund Account at the time quarterly closing only, so that the Account can be closed to NIL balances if the voucher for final payment is received within the quarter.

32. Progressive totals at the end of any quarter will be struck when the Fund Account for that quarter is closed. They will be arrived at by adding veritically the relevant figures that quarter (posted in the Fund Account) with the totals upto the end of the previous quarter brought forward. The "Progressive total cage" for the last quarter of the year will thus show the cumulative total of the monthly balances for the year (necessary for the year) required to be shown in the "Annual Statement of Fund Accounts".

33. Payment from the Fund will normally be posted in the fund Account of the month in which it was made. Where, however, the voucher for the payment is received after the accounts for the quarter are closed the amount will be posted in the fund account for the first month of the equarter then open. In such cases it will be



necessary to reduce the progressive total of the monthly balances already brought forward by the appropriate amount to ensure correct calculation of interest. This adjusting entry will be made in the column provided for the purpose in the 'Progressive totals Cage'. This column will also be utilised for readjusting progressive balances for purposes of interest as a result of other belated credits and debits in the Fund Account.

34. The cage for the Annual Account will be posted only in the Fund Cage for the last quarter of the year after duly calculating the amount of interest for the year. In the column "Opening balance" the balance at the beginning of the year will be posted. The total subscriptions, refunds, drawals and corrections for the year to be posted in the Annual Account will be taken from the relevant columns of the "Progressive totals cage" of the last quarter of the year (i.e. the quarter in which the cage for Annual Account is operated).

35. Interest for the year will be calculated on the progressive balance of monthly balances at the end of the year and posted in the "Interest" column of the Annual Account. The closing balance in the Annual Account which will be struck should be the same as the total of the closing balance in the Fund Account for the last quarter of the year and interest for the year.

36. The amount of bonus payable under Incentive Bonus Scheme as sanctioned from time to time will be debited to the minor head "Incentive Bonus to Provident Fund Subscribers" under the Major Head-249—Interest Payment-C, Interest on small savings, Provident Funds etc.

37. BLANK.

### Section 7—Reconciliation

38. To ensure the accuracy of postings in the Fund Accounts and to facilitate rendering the certificate required in terms of para 238 Defence Account Code in connection with the Annual Review of Balances, a reconciliation of the closing balances in the Fund Accounts held by them will be carried out quarterly in a Fund Summary alongwith the reconciliation in the Pay accounts of IRLA balances at the time of quarterly closing of accounts by the PAOs.

39. The Fund summary will last for four quarters of the year (i.e. Quarters ending June, September, December and March) corresponding to the Pay quarters ending May, August, November and February. A specimen of the Fund summary form is at Annexure 'A'.

40. The summary for each quarter will provide for :—

(i) Opening Fund balances.

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- (ii) Balances in Fund Accounts transferred to the task within the PAO.
- (iii) Balances in Fund Accounts transferred to the task from other PAOs.
- (iv) Credits to the Fund (Other than interest paid by the Government) i.e. subscription, refund of withdrawals and interest on withdrawals recovered from the subscriber.
- (v) The Fund Accounts contains columns for opening balance at the beginning of the quarter, subscriptions, refunds, drawals (Temporary advance, final withdrawal and final payment) and credit and debits on account of corrections for past periods.
- (vi) Interest due from the Government.
- (vii) Balances in Fund Accounts transferred out of the task within the PAO.
- (viii) Balances in Fund Accounts transferred out of the task to other PAOs.
- (ix) Debits to the Fund.
- (x) Closing Balances.

NOTE.—The column for closing balances at the end of the first quarter also serves as the column for the opening balances at the beginning of the second quarter. Similarly, the column for the closing balances of the third quarter serves as the column for the opening balances of the fourth quarters.

### Action by the Ledger Group

41. A separate Fund summary will be maintained by each Ledger Task holder Unit-wise.

42. The Fund Summary for the year will be opened immediately after the completion of the Fund Summary for the last quarter of the previous year. The closing Fund Balances in the Summary for the previous year will be brought forward as opening balances and totalled up to see that same tallies with the reconciled total closing balance in the Fund Summary for the previous year. Like-wise immediately on completion of the Fund summary for the quarter ending September, the opening balances will be brought forward for the third quarter and tallied with the closing balance for the second quarter.

43. When an IRLA is transferred out the opening balance in the Fund Account at the beginning of the quarter will be posted under the column "Transfer Out".

44. When an IRLA is transferred in the closing balance in the Fund Account as at the end of the preceding quarter will be posted under the column "Transfer in". "Transfer in" cases will be



added at the end of the summary and will be brought in the summary at the appropriate place at the beginning of each financial year.

NOTE 1.—When an IRLA is transferred within the PAO all transactions for the quarter in which the transfer takes place will be accounted for in the summary of the transferee task holder. In the summary of transferee task holder only the opening balance and the balance on transfer out (which will be the same as the opening balance) will be shown. The Fund cage of the IRLA will not be closed (even though the IRLA is closed) at the time of transfer of Fund Accounts. Any adjustments already made in the Fund Accounts during the quarter on account of debits etc., will be intimated by the transferer group to the Imprest Section/Central Fund Cell to facilitate reconciliation of the various figures.

NOTE 2.—Regarding the transfer of Fund Accounts between PAOs under one CDA (ORs) to another, the following procedure is to be adopted :—

When an IRLA is transferred from the PAO (ORs) under the control of one CDA (ORs) to another the closing balance in the fund account at the end of the preceding quarter will be transferred to the CDA (ORs) concerned through Defence Exchange Account. The duplicate copy of the punching medium supported by the details of IRLA transferred and the PAO to whom it is transferred should be sent to the Main Office in the usual manner for preparation of Defence ID Schedule.

45. The Fund summary will be posted from the Fund Account immediately on completion of the work of Pay Summary for the quarter. The amount to be posted under the column "Credits to Fund" will be the total recoveries on account of the subscription as well as refund of withdrawal (if any) credited to the Fund Account during the quarter as worked out and entered in the place provided for the purpose in the Fund Account under the heading "Total Credits" vide para 26 above.

NOTE 1.—In respect of the last quarter of the year, the columns "Interest" and "closing balance" in the Fund Summary will be transcribed from the Annual Account, except during the cases which had come up for final settlement during the quarter. In the latter cases the figures will be posted from the Fund Account. In view of this Fund Summary for the last quarter of the year will be posted after calculation of Annual interest and completion of Annual Accounts.

NOTE 2.—In final settlement cases when the voucher for final payment is posted in the Fund Account the amount will also be posted simultaneously in the "Debits" column of the Fund Summary then open, bringing the closing balance in the summary to NIL. In cases where the voucher for final payment is not received before closing of Accounts for the quarter

in which payment is authorised, the closing balance in the Fund Account will also be the closing balance in the Fund Summary. This balance will be carried forward from Summary to Summary until the credit balance is brought to NIL balance by debiting the summary on receipt of the voucher for final payment

NOTE 3.—In final settlement cases when IRLA is closed the Fund balance if outstanding for a period of three months from the date on which the IRLA is closed to NIL balance will be transferred to the Central Fund Cell as stated in Note 3 under para 27. The Central Fund Cell will include the Account in its Fund summary until the voucher for final payment is received and the Account is finally closed to a 'NIL' balance. To ensure proper reconciliation in such cases the Fund balances will be treated as "Transfer outbalances within the PAO" in the Fund reconciliation of the ledger group concerned and as "Transfer-in balance within the PAO" in the reconciliation of the Cell.

46. After transcribing the requisite particulars in the Fund Summary the task holders will strike pagewise totals. The total under the column "Closing balances" will be tallied with the figures arrived at independently from the totals under the other columns of the summary. This will be completed by the first of the second month following the pay quarter (e.g. in respect of the Fund Quarter ending June, corresponding to the pay quarter ending May, the Fund summary will be completed and reconciled by the task holders by the first July). In respect of the Fund Summary for the Q.E. March as calculation of annual interest also is involved the Fund Summary will be completed by the 7th April.

47. The total Fund credits afforded during the quarter (excluding interest) will be tallied by the task holder with the total recoveries in the IRLAs on account of Fund subscription and withdrawals as compiled under column 28/29 of the Pay Summary.

48. The total drawals debited in the Fund Accounts during the quarter will likewise be tallied by the task holder with the compiled actuals. For this purpose, the Imprest Section which controls all vouchers relating to Fund Payments vide para 28 will furnish control figures with full particulars of the transactions to each ledger group. The figures will be furnished separately in respect of each category of debit e.g. Imprest payments, payments by Money Orders, Payments by cheque issued by the Main Office of the CDA (ORs), payments to Gorkhas



through Record Office care Military Attache Embassy of India, Nepal, the Record Office GRD Kunraghat and Ghoom and payments from other sources.

49. On completion of reconciliation the taskholder will arrive at the one-line figure for his task in respect of the Fund Summary not later than the first of the second month following the Pay quarter (7th of the second month following the quarter in respect of the last quarter of the year) showing totals in the summary under the various headings.

NOTE.—In respect of transfer-in/Transfer-Out balances the task holder will furnish separate figures for transfers within PAO and inter PAO transfers giving group-wise/PAO-wise break up.

50. The figures for the group will be consolidated and the one-line figure for the group will be furnished to the "Central Fund Cell" not later than the 2nd of the 2nd month following the pay quarter (8th of the second month following the pay quarter in respect of the last quarter of the year).

#### Action by the Central Fund Cell

51. The Central Fund Cell will consolidate the oneline figures received from all the groups in the PAO every quarter in a broad-sheet and arrive at a one-line figure for the PAO as a whole.

52. The Cell will ensure that:—

- (i) The totals of the balances transferred "IN" and "OUT" within the PAO agree.
- (ii) The total credits to the Fund agree with the amount compiled on this account for the PAO as a whole in the abstract of Receipts and Charges for the quarter; and
- (iii) The amount under the column "Debits to the fund" agree with the total of the figures furnished by the Imprest Section vide Note below.

Discrepancies, if any, will be got reconciled in consultation with the groups concerned.

NOTE.—The total amount of Fund debits to be accounted for by the PAO for the quarter will be intimated by the Imprest Section to the Central Fund Cell in a statement containing the following particulars:

- (a) (i) Amount on account of Fund payments compiled by the Imprest Section through class 5 vouchers.
- (ii) Amount from (i) above scheduled out to other PAOs with PAO wise details.

(iii) Amount on account of Fund payments from Imprest scheduled in from other PAOs with PAO-wise details.

(iv) Amount from (iii) above scheduled out to the other PAOs with PAO-wise details.

(v) Amount on account of Imprest payments required to be accounted for by the PAO [i.e. total of (i) and (iii) less total of (ii) and (iv)].

(b) Payments made out of cash assignments.

(c) Payments by cheques by the Main Office of the CDA (ORs).

(d) Payments from other sources (through Embassy of India, Nepal, Record Offices, G.R.D. Kunraghat and Ghoom etc) showing amount separately for each category of payment.

(e) Amount required to be adjusted by the PAO [i.e. total of (a) (v) (b) (c) and (d)].

(f) Group-wise details of the amount of (e) above.

53. The Central Fund Cell will furnish to the Accounts section of the CDA(ORs) the consolidated one-line Fund figure for the PAO as a whole by the end of the 2nd month following the pay quarter. In one-line figures, the total of the balances transferred "IN" and "OUT" within the PAO (already tallied) will be excluded and only balances transferred "IN" from and "OUT" to other PAOs will be shown. In respect of figures on account of inter PAO transfers, PAO-wise details will be furnished.

54. Along with the consolidated one-line figure the Central Fund Cell will also forward to the Accounts Section of the CDA (ORs) PAO-wise details of vouchers on account of Imprest Payments scheduled between PAOs vide items a(ii), a(iii) and a(iv) of the Note under para 52.

55. Immediately after arriving at the one-line figures for the last quarter of the year, the Central Fund Cell will consolidate the four one-line figures for the year. The Cell will also prepare a class 2 voucher for the total amount of interest credited in the Fund Accounts during the year and adjust the same in the March (final) Accounts.

56. As soon as the March (supplementary) accounts are closed the total Credits/Debits to the Fund Accounts for the year will be tallied with the figures compiled by the PAO during the year in the Financial Accounts. Discrepancies should be normally due to adjustments made in the March (Final) (Supplementary) accounts which will not be reflected in the Fund Account except



for the interest. They will be located and annotated suitably in the report on the Review of Balances.

#### Action in the Accounts Section of CDA(ORs)

57. On receipt of the one-line figures from the PAO every quarter, the Accounts Section of the CDA(ORs) will ensure that:—

- (i) the total credits/debits to the Fund Accounts shown in the one-line figures of the PAOs agree with the compiled actuals as worked out from the detailed compilation of vouchers furnished by JCDA(Funds), Meerut, for the corresponding months of the quarter;
- (ii) the totals of balance transferred 'IN' and 'OUT' for all the PAOs agree; and
- (iii) the totals of vouchers on account of Imprest payments schedule 'IN' and 'OUT' between the PAOs agree.

#### Section 8—Control of Vouchers relating to Fund Payments

58. Vouchers relating to Fund payments will be controlled by the Imprest Section of the PAO and scheduled to the Ledger Groups vide para 28 above.

59. Fund payments are normally made out of Field Imprests. However, final payments are also made by money order by Record Office and by cheques issued by the Main Office of the CDA(ORs). In respect of Gorkhas who desire payment in Nepal, Payments will be made either through the Record Office Care Military and Air Attache, Embassy of India, Nepal or the Record Offices G.R.D. Kunraghat/Ghoom.

#### Payments out of Field Imprest

60. Vouchers relating to payments from Field Imprests are compiled by the Imprest Section direct to the AFPP Fund head after audit of Imprest Accounts and thereafter scheduled to the ledger Groups concerned of the PAO for posting in the Fund Accounts concerned (in respect of payments relating to own PAO) and to other PAOs (in respect of payments pertaining to them) through control Registers viz. "Control Register

of AFPP Fund payments out of Imprest scheduled to own PAO" and "Control registers of AFPP Fund payments out of Imprest Scheduled to other PAOs" (Specimen at Annexure 'B'). Vouchers Schedule by other PAOs on account of payments made from Filed Imprests will also be received in the Imprest Section and scheduled to the Ledger Groups under separate top-lists for posting. These vouchers are controlled through a "Control Register of AFPP Fund payments out of Imprest-received from other PAOs" (Specimen at Annexure "B").

In the case of payments made from Field Imprest auditable by Southern PAOs and the IRLAs of the subscriber who have been paid are maintained by Northern PAO and vice versa, the PAO auditing the Imprest Accounts will operate the Remittance Head of the CDA(ORs) in whose jurisdiction the PAO maintaining the IRLA is located. The PAO auditing the Imprest Account will immediately forward the payment authority and paid vouchers to the PAOs concerned under a forwarding memo which will contain the number and date of the payment authority and the amount. Two copies of the forwarding memo (one to support the DIDs) will be enclosed to the duplicate copy of the punching medium rendered to Accounts Section of the Main Office concerned. The Imprest Group of the receiving PAO will enter these vouchers in the Control Register and watch the debit DIDs or intimations sent by the Main Office in this regard, and link the entries in the Register. These vouchers will be scheduled to Ledger Groups through the Control Register (Annexure 'B') for debiting in the Fund Accounts immediately.

NOTE 1.—Vouchers on account of Fund payments from Imprest will not be allotted control numbers in the series in use in respect of acquittance rolls pertaining to pay and allowances, but will be allotted separate control numbers.

NOTE 2.—In order to have an effective control over the vouchers on account of Fund Payments from Imprest scheduled between the PAOs and to facilitate timely accounting of vouchers on the 5th of every month each PAO will forward to other PAOs statements of vouchers paid out of Imprest and scheduled to them during the previous month (First to the last day of the month) for confirmation and acceptance. Acknowledgements for these intimations will be



obtained and recorded in separate files. On receipt of the statements from other PAOs they will be checked to ensure that the vouchers listed therein have been actually received and entered in the "Control Register of AFPP Fund payments out of Imprest received from other PAOs". Any variations coming to notice will be promptly settled by the PAOs concerned.

**NOTE 3.**—Payment authorities issued by the PAO are received along with the Imprest Accounts in support of the payments made out of Imprest. In cases where the payment authorities are not received the fund payments will not be compiled by the Imprest Section to the Fund head (although proof of payment may be forthcoming in the form of simple receipts/stamped receipts from the individuals) but placed under objection and the objection pursued with the unit authorities to a finality vide Para 199 Office Manual Part X. All out efforts will be made to obtain the payment authorities from the Unit by the quickest possible means by issuing telegrams/signals to facilitate compilation and scheduling of vouchers not later than the month following that in which the relative imprest account was received in the PAO.

### Payments by money order

61. In cases where final payments are made by money order the FSMO lists are received in the Imprest section for post scrutiny and compilation to the AFPP Fund Head. After compilation the FSMO lists are scheduled by the Imprest Section to the ledger groups for posting in the Fund A/Cs concerned. A record of the transactions will be maintained by the Imprest Section in a "Control Register of AFPP Fund payment by money order" (Specimen at Annexure B) for purpose of control.

**NOTE.**—Money order receipts from the payees which will be recorded in the Record office are verified 100% by the Imprest Section. Stamped receipts from the individuals are not necessary as remittances by money order are exempted from the purview of Stamp Act vide Rule 47 (iii) FRI Part II (1968 Edition).

### Payments by Cheque

62. In cases where final payments are to be made by cheque through a Treasury/Recognised Bank, the cheques are issued by the Main Office of the CDA (ORs). In such case, after passing the contingent bill for the amount the PAO will prepare.

- (i) Punching medium in triplicate (debiting the amount to AFPP Fund Head per contra Credit to "Cheques and Bills".

- (ii) Two copies of D.P. Sheet (One D.P. Sheet).

- (ii) Two copies of D.P. Sheet (One D.P. Sheet for all bills passed for the day allotting consecutive voucher numbers) : and

- (iii) Six copies of letter of intimation.

63. The passed Contingent Bill endorsing therein the payment encasement together with (i) the D.P. Sheet in duplicate (ii) punching medium in duplicate duly allotting the voucher number and (iii) five copies of the letter of intimation will be forwarded by the PAO to the 'D' Section of the Main Office of the CDA (ORs) in a registered cover.

**NOTE 1.**—In cases where payment is desired by the subscriber through a treasury, the following documents received from the OC/Record Office vide AO 34/61 will also be forwarded by the PAO to the 'D' Section along with the documents mentioned above.

- (i) Personal marks of Identification of the payee (Preferably those entered in the Service Records).
- (ii) Thumb and finger impressions of the left hand of the payee.
- (iii) Specimen Signature of the payee.

**NOTE 2.**—Out of the six copies of the letter of intimation prepared by the PAO, one copy will be retained as office copy. Four copies which are intended for the Treasury/Bank, the payee, the Record office and the Main Office of the CDA(ORs) as also the fifth copy which will be returned to the PAO will be forwarded to the 'D' Section of the Main Office of the CDA (ORs). All the six copies will be completed by the Pay Accounts Office in all respects (including the signing there of by the selected Officer though they purport to issue from the Main Office) leaving blank only the space intended for entering the number and date of cheque and the date of issue of the letter of intimation. The number to be given to the letter of intimation will be the PAO code letter prefix (vide Appx. B to Office Manual Part X) followed by the concerned voucher number, month and year.

**NOTE 3.**—Since vouchers on account of cheques issued by the PAO(ORs) to finance the field Imprests of the Centre, Commandants are allotted numbers from the block from 1 to 200, the block from 201 onwards will be utilised every month for allotting the numbers to vouchers on account of AFPP Fund Payments, eg. in respect of PAO, EME Secunderabad the letter of intimation pertaining to the cheque issued in payment of the first voucher of the month of September 1969 will bear the number IEM/0201/9/69, the second



will bear the number IEM/0202/9/69 and so on and in respect of NPT cheque issued in the same month the number of the letter pertaining to the first cheque will be IEM/201/10/69.

NOTE 4.—In respect of bills despatched to the 'D' Section after the 20th of a month (after 15th of the month in the case of bills despatched during February) a prominent indication will be given in red ink on the top of the contingent bill and the DP sheet that N.P.T. cheques are to be issued. The voucher number to be allotted to the punching medium and the D.P. sheet will start from 0201, indicating the code number of the next month.

NOTE 5.—Three sets of specimen signature of the Officers authorised to sign contingent bills for final payments of the AFPP fund accumulations and the D.P. Sheets will be sent by each PAO to "D" Section.

64. On receipt of the passed contingent bill and the other documents from the P.A.O., the 'D' Section will check and ensure that all enclosures have been received, verify the signature of the Officer with the specimen signature on record, prepare the cheques and Schedule III in the usual manner and after noting the number and date of the cheque in all the five copies of the letter of intimation retain one copy and dispose of the remaining in the following manner.

- (i) Despatch one copy to the Treasury/Bank with the cheque and the documents received from the PAO to facilitate identification of the payee.

NOTE : The letter of intimation required to be sent to the Bank only will bear the signature of the Officer Incharge, 'D' section also in addition to the signature of the selected officer of the PAO.

- (ii) Forward one copy to the PAO by register post along with the contingent bill and one copy of the D.P. sheet the contingent bill will bear a stamped enface ment to indicate that the cheque has been issued and the documents are returned and will be signed by the SO(A)/PAO Incharge, 'D' Section.

- (iii) Forward one copy each to the payee and the Record Office.

- (iv) Forward the two copies of the punching Medium to the Accounts Section after the issue of the cheques for forwarding the Original Punching Medium to EDP centre CDACC Meerut.

65. The copy of the letter of intimation received back in the PAO along with the contingent bill and the D.P. Sheet will be viewed as intimation of final payment made by the Main Office of the CDA (ORs) by issue of cheque and the Fund Accounts concerned will be posted on the authority of this intimation. After necessary action these communications will be passed on to the Imprest Section of the PAO to enable that section to note them in a "Control Register of AFPP Fund payments by issue of cheques" (specimen at Annexure "B") for purposes of Control.

66. The PAO will watch the receipt from the payee in token of having received the cheque in cases where it is issued to the Treasuries and acknowledgement from the Bank in cases where cheque is issued to the Bank.

67. In cases where cheques are required to be cancelled action for cancellation and for issue of a fresh cheque where necessary by 'D' section, will be taken by the PAO concerned in the normal manner.

#### Payments to Gorkhas through Record Offices Embassy of India, Nepal or GRD Kunraghat/Ghoom.

68. In respect of Gorkhas of Nepal Domicile who desire final payment of AFPP Fund accumulations through the Record Office care Military and Air Attache, Embassy of India, Nepal the payment authority will be issued by the CDA (ORs) concerned on approaching by PAO to the COA, MEA, New Delhi who will raise debit against CCDA (Pensions) for the payments made. In these cases debits are received in the Accounts Section of the CDA(ORs) from the CCDA(P) Allahabad through Defence Exchange Account. On receipt of the debits the D.I.D. schedules will be forwarded by the Accounts Section to the PAOs for adjustment and posting in the relevant Fund Accounts.

69. In cases where Gorkhas desire final payment in Kunraghat/Ghoom the payment authority will be issued by the PAO to the Record Officers GRD Kunraghat/Ghoom without calling for contingent bill in advance. The AFPP Fund code head to which the amount is to be compiled



(0/015/10) will be prominently indicated in red ink on the payment authority itself, which will also contain a request that the amount should be paid on a contingent bill and that the original payment authority together with the contingent bill should be forwarded to the CDA-Central Command/CDA Patna in support of the monthly accounts.

NOTE.—Payments of temporary advances and final withdrawals to the personnel of the Record Office GRD Kunraghat/Ghoom will also be on these lines.

The CDA Central Command and CDA Patna will compile the payments to the AFPP Fund head and forward the debit schedules along with the original payment authorities and the receipts given by the individuals to the PAOs concerned. In respect of final payments the contingent bills will also be sent to the PAOs after audit of the monthly cash accounts. On receipt of the debit schedules the amounts will be posted in the relevant Fund accounts.

70. Defence I.D. Schedules received from the Accounts Section of the CDA(ORs) in respect of payments made through the Record Office, Care Military and Air attache, Embassy of India, Nepal and debit schedules and connected documents received from the CDA Central Command/CDA Patna in respect of payments made through the Record Office, G.R.D. Kunraghat/Ghoom will be received centrally by the Imprest Section of the PAO who will schedule them to the ledger groups concerned through a 'Control Register of AFPP Fund payments through Record Offices, Embassy of India in Nepal, G.R.D. Kunraghat/Ghoom, (Specimen at Annexure 'B'). Separate pages will be allotted in the register for each of the three categories of debits to enable the Imprest Section to furnish Separate control figures for each category of debit.

NOTE.—Amounts paid from the Cash Assignments of the GRD Kunraghat/Ghoom and compiled to the AFPP Fund Head by the CDA Central Command Meerut/CDA (Patna) during the year will be transferred to the CDA (ORs) by those CsDA in bulk at the end of the financial year.

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## Section 9—Preparation and Despatch of Annual Statement of Accounts

73. Annual statements of AFPP Fund Accounts are despatched to the Units/Formations every year by the 30th April, along with the statements of pay accounts for the last quarter of the year (i.e. QE February). To facilitate this, provision has been made in the form for quarterly statement of Pay Accounts (IAFF-1115) for the Annual statements of Fund Account also. The figures for the Annual statement will be taken from the cage for Annual Account in the IRLA vide paras 34 and 35 above.

74. In the forwardig memo a clear indication will be given that in addition to the statement of accounts for the quarter ending February and Annual statement of Fund Accounts for the year are also enclosed. The O.C. Unit/formation will also be requested to—

- (i) acknowledge receipt of the Annual Statements immediately on receipt;
- (ii) obtain the acceptance/acknowledgements of the subscribers and to record them;
- (iii) forward a certificate, as soon as possible but not later than six months from the date of receipt of the statements, to effect that the Annual statements have been distributed to the subscribers and the balances shown therein have been accepted by them as correct.

75. The receipt of acknowledgements and the certificates referred to in paras (i) and (iii) above will be watched through the Office copies of the forwarding memos.

NOTE.—Since the Fund Accounts of those serving with Embassies/High Commissions abroad and on deputation to civil departments etc., are also maintained by the PAOs. Annual statement of such personnel also are despatched by the PAOs every year by the 30th April.

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## Section 10—Complaints Received from Subscribers on Annual Statement of Accounts

78. Subscribers are required to satisfy themselves as to the correctness of the amounts shown in the Annual Statements and report errors, if any, to the PAOs within six months of their receipt vide Rule 10(iv)(b) of the AFPP Fund Rules. All such complaints should be carefully looked into and discrepancies rectified under intimation



to the units/formations with which the subscribers are serving. If it is found that there is no discrepancy in the Annual Accounts the correct position should be explained to the subscribers concerned.

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#### Section 11—Temporary Advances/Final withdrawals from AFPP Fund

81. The orders governing the sanction, payment and recovery of advances are laid down in Rule 7 of the AFPP Fund Rules and various Government letters issued from time to time.

82. Contingent bills on account of advances to subscribers duly countersigned by the OC Unit/formation and supported by the sanction of the Competent Authority in original will be received and dealt with in the "Central Fund Cell" of the PAO, "Or by the Ledger Groups concerned where this work is decentralised in Ledger Groups vide note below para 4 ante".

83. While dealing with claims for advances it will be seen that :—

- (i) the name and Regimental number of the individual shown on the contingent bill is correct.
- (ii) the bill has been signed by the individual & countersigned by the O.C. Unit.
- (iii) the advance has been sanctioned by the authority competent to sanction the same and that sanction of the Competent authority in original is attached to the bill.
- (iv) the number of instalments in which the advance is to be refunded has been specified.
- (v) the amount of advance is equally divisible in complete rupees by the number of instalments in which the advance is to be liquidated.
- (vi) the amount of advance is covered by the credit balance in the Fund Account of the subscriber.

NOTE.—Recoveries made but not posted in the account will also be taken into account in arriving at the balance standing to the credit of the subscriber.

- (vii) the advance has been permitted only for the objects laid down in Rule 7(2) of the AFPP Fund Rules and other Government orders issued from time to time.
- (viii) except for special reasons the amount of advance does not exceed three months pay or half the amount at the credit of the subscriber whichever is less.

(ix) if the advance exceeds three months pay or half the amount at the credit of the subscriber or is in relaxation of Rule 7(2) (e) (ii) of the AFPP Fund Rules special sanction of the competent authority has been accorded.

(x) except in cases where the subscriber has exercised the option to make repayment in a similar number of instalments that the prescribed the number of monthly instalments fixed for the refund of advance is :—

(a) not less than 12 and more than 24 if the amount of advance does not exceed three months pay of the subscriber.

(b) not more than 36 if the amount of advance exceeds three months pay.

84. Interest on the advance will be calculated by the 'Central Fund Cell' by adopting the following formula. :—  $\frac{I}{500} \times \text{Amount of advance} \times \text{No. of instalments.}$

The amount of interest arrived at will be rounded off to the nearest whole rupee ignoring fractions below 50 paise and counting 50 paise or above as the next higher rupee.

85. After the contingent bill is passed for payment, the payment authority will be forwarded by the "Central Fund Cell" to the Unit/Formation for payment of the advance out of Imprest. Simultaneously, Central Fund Cell will make entries in the concerned IRLAs in the Ledger Group regarding the amount of advance authorised for payment, the number of monthly instalments and the rate of monthly recovery by which the advance is to be recovered, and get the initials of SO(A) of concerned Ledger Group in the duplicate copy of the payment authority in token of his check that the entry has been made in the respective IRLAs.

NOTE.—In the case of Gorkhas of Nepal domicile who desire payment of temporary advance by the Record Office GRD Kunraghat/Ghoom the payment authorities will be forwarded to the Record Office GRD Kunraghat/Ghoom vide para 69 above.

86. On receipt of the debit voucher from the unit through the imprest group vide para 60 the entries already made in the IRLA will be linked by the Ledger Group and the amount will be posted in the "Fund Account" for the month concerned. Simultaneously instalmental recoveries will also be noted in the I.R.L.A. vide para 29 above.



87. Final withdrawals from AFPP Fund are admissible for the following purposes under specified conditions laid down in the various Government letters issued from time to time.

- (a) For purchase/construction of houses including the cost of site or additions or alterations to and reconstruction of Houses owned or acquired without assistance from the Fund or Government sources.

For purchase of House sites and later for construction of houses thereon.

- (b) For meeting the cost of Higher Education of dependent children of the subscriber in the following types of cases :—

- (i) For education outside India, for an academic, technical, professional or vocational course, provided that the course study is beyond the High School stage.

- (ii) For education in India for medical, engineering and other technical or specialised course beyond the High School stage, provided the course of study is not less than three years.

- (c) For meeting obligatory marriage expenses of the daughters of a subscriber and the expenses connected with the marriage of the sons and if the subscriber has no daughter, for any other female relation dependent on him.

NOTE 1.—“Betrothal Ceremony” shall be treated as a part of marriage and there shall be no objection to the withdrawal being allowed on that occasion. A subscriber shall be permitted to make a final withdrawal both on the occasion of the betrothal ceremony and marriage ceremony. Each occasion shall be treated as a separate purpose for the purpose of withdrawal from the A.F.P.P. Fund.

NOTE 2.—The Competent Authorities as laid down in Rule 7 of the AFPP Fund Rules may allow Final withdrawals from the AFPP Fund to personnel of the Defence Security Corps on completion of 20 years of service (including service prior to re-employment) such personnel who have already made final withdrawals from the AFPP Fund for building or acquiring a house before re-employment, will however, not be eligible to make another withdrawal from the AFPP Fund for the same purpose.

The Contingent bills on account of Final withdrawals of AFPP Fund Money on the above account duly countersigned by the OC Unit/Formation and supported by the sanction of the

competent authority in original will be received and dealt with in the Central Fund Cell of the PAO.

In dealing with these claims for withdrawals it will be ensured that :—

- (i) the terms and conditions governing the final withdrawal as laid down in Government letters have been fulfilled in each case.
- (ii) the sanction has been accorded by the Competent Authority.
- (iii) the amount of withdrawal is within the monetary limits laid down in Government orders.

After audit the payment authority will be forwarded to the OC Unit/Formation for payment of the amount of out of Imprest. Simultaneously an intimation of the amount of Final withdrawal authorised for payment will be intimated to the Ledger Group concerned for keeping a note of the same in the IRLA.

88. On receipt of the debit voucher from the unit through the Imprest Group the entries already made in the IRLA will be linked by the Ledger Group and the amount will be posted in the “Fund Account” for the month concerned. The posting of debit vouchers relating to final withdrawals in the Fund Account and Fund summary will be checked and attested by the Accounts Officer.

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## Section 12—Final Payment of Accumulations in the Fund

91. (i) The orders regulating the final payment of the A.F.P.P. Fund accumulations to subscribers on discharge, death etc., are laid down in Rule 9 of the AFPP Fund Rules. The legal position regarding the power of disposition of deposits and repayment of deposits on the death of a subscriber of depositor is explained in paras 4, 5 and 6 of Memorandum Explanatory of Government Provident Fund Rules vis-a-vis the law on the subject.

(ii) Resignation of an appointment to take up another appointment under Government is not tantamount to the quitting of Government Service for the purpose of Rule 9 of the AFPP Fund Rules.

NOTE 1.—The above orders apply to all cases in which it is known that the individual concerned is not quitting Government Service.



NOTE 2.—The intention underlying clause (2) above is to prohibit final withdrawals of the deposits only when a subscriber resigns one appointment under Govt. in order to accept another such appointment and both appointments are such that the incumbent is eligible to subscribe to a Provident Fund. It is not the intention that the balance standing to the credit of a subscriber remain in the Fund when he quits service in which he was entitled to subscribe to the Fund in order to accept employment in which he is not so eligible to subscribe to the Fund.

NOTE 3.—A subscriber proceeding on leave pending transfer to 'Reserve' may also at his option withdraw the amount standing to his credit in the Fund, subject to the conditions that should be return to duty at the end of such leave, he may be required to repay to the Fund the whole amount withdrawn together with interest thereon.

92. In accordance with Section 4(1) of the Provident Fund Act, 1925 in cases where the deceased subscriber has no family and no nomination subsists the discretion to disburse the sum standing to the credit of the subscriber not exceeding Rs. 5000/- is vested in the officer whose duty it is to make payment. Also as per example 4 of para 6 of Memorandum Explanatory of Government Provident Fund Rules vis-a-vis the law on the subject read with para 2(1) of AFPP Fund Rules, this discretion is to be exercised by the Head of the PAO.

93. In order to eliminate delay in final payment of Fund Money to the subscribers on their discharge from service, alongwith the final settlement proforma for the finalisation of the Pay Accounts, the officer commanding centre/depot will forward to the PAO application from the individual for final payment of Fund accumulation. The O.C. will indicate on the proforma whether the individual desires payment of his Fund Money from Field Imprest, by money order or by cheque.

NOTE.—Gorkha soldiers of Nepal domicile have option to obtain final payment through the Record Offices, Embassy of India, Nepal or G.R.D. Kunraghat/Ghoom.

94. The work connected with the final settlement of Fund Accounts will be dealt with in the 'Central Fund Cell' of the PAO, who will watch the finalisation of the cases through a 'Progress Register of AFPP Fund Final Payments' (Specimen at Annexure 'B'). To enable the Central Fund Cell to complete columns (1) to (4) of the register the Central Control Section of the PAO will route the final settlement documents to the Ledger Groups through the Central Fund Cell.

95. The following checks will be exercised while dealing with the applications for final payment :—

- (i) The applications will be scrutinised to see that the fund accumulations have become payable under the rules of the Fund.
- (ii) The general scrutiny of the fund account will be confined to the last financial year prior to that in which final settlement takes place or the period for which review of the IRLAs by the Review Group of the PAOs has not been carried out, if this extends beyond one year.

NOTE 1.—In cases where the amount standing to the credit of the subscriber appears to be heavy in comparison to his subscription, an intelligent audit of the Fund Account will be carried out and if necessary, the general scrutiny will be extended to cover the periods interior to five years to ensure that there is no excess credit in the Fund Account.

NOTE 2.—While carrying out the general scrutiny it will be ensured that —

- (a) total subscriptions and refund of withdrawals debited in the IRLA during the period agree with the credits in the Fund Account.
  - (b) interest allowed from the date of admission to the fund or during the period of general scrutiny whichever is less has been correctly worked out, and
  - (c) all debits relating to temporary advance, final withdrawal etc., have been taken into account. Discrepancies, if any, coming to light will be reconciled.
- (iii) Debit vouchers received in the PAO but not yet posted in the Fund Accounts will be scrutinised to see that all debits pertaining to the subscriber have been taken into account. Payment authorised for which vouchers have not yet been received will also be taken into account.

96. The amount due will be calculated after crediting interest upto the end of the month preceding that in which payment is proposed to be made or upto the end of the sixth month after the end of the month in which the subscriber quitted service or died whichever ever of these period is less. The interest will be credited in the Fund Account in the column meant for affording credits for past periods. A suitable note of the amount of terminal Fund Balance will be made against the column 'Closing balance' in the Fund Account. The relevant columns in the Fund summary will also be posted.



On the last accounting sheet of the IRLA a final settlement endorsement will be made with a rubber stamp showing "Payment authority bearing No.....dated .. ..for Rs. (Rupees .....only) issued" with dated initial of the Section Officer (Accounts) and Accounts Officer concerned.

NOTE 1.—The entries and scorings/alteration/interpolation in the final closing balances of the Fund Accounts as well as Fund summary will be attested by the Section Officer (Accounts) and Accounts Officer.

NOTE 2.—When the vouchers for final payment is received and posted in the Fund Account a note to the effect that payment has been made will be endorsed prominently in the Fund Account and the amount will also be posted in column 'Debits to Fund' in the Fund summary bringing the closing balance in the Fund Account and Fund Summary to 'Nil' vide Note 2 under para 27 and Note 2 under para 45.

97. In cases where the final payment is desired by the subscribers out of imprest or by money order, alongwith the payment authority for the terminal balance in the pay account, Payment authority for the Fund Money will be issued to the O.C. Centre/Record Officer for payment of the amount out of Imprest/Remittance of the amount by money order. In cases where payment is authorised out of imprest the O.C. will be requested to obtain and forward a stamped receipt. The procedure for controlling vouchers on account of payments out of imprest and by money order are detailed in paras 60 and 61.

98. In cases where payment is desired by the subscriber by cheque, at the time of issue of payment authority for the terminal balance in the Pay Accounts the amount due to the individual on account of Fund accumulations will be intimated to the Record Office for preferring a pre-receipted Contingent bill (stamped where necessary).

NOTE.—In respect of nominees/beneficiaries of deceased subscribers payments will be made by cheque. In cases where applications are received from the nominees of deceased subscribers the nomination forms will be scrutinised to see whether the application has been made by the correct person. Thereafter, the Checks detailed in para 95 will be carried out, the amount due will be calculated and intimated to the Record office for preferring a contingent bill. Even if applications are not received from the nominees/beneficiaries of deceased subscribers the amount due will be calculated and intimated to the Record Office for preferring Contingent bill.

99. The receipt of the Contingent bill will be watched through the 'Progress Register of AFPP Fund Final Payments'. On its receipt the Contingent bill will scrutinised to see that —

(i) it has been pre-receipted by the payee over a 20 paise revenue stamp where necessary and countersigned by the Officer Commanding/Record Officer.

(ii) the amount claimed agrees with amount intimated.

(iii) the mode of payment (i.e. whether payment is desired through a treasury or a recognised bank) has been specified.

(iv) in cases where payment is desired by the subscriber through a treasury, the documents mentioned in Note-1 under para 63 have been received with the Contingent bill.

100. After the bill is passed for payment further action for payment will be taken as detailed in paras 62 to 67.

101. In respect of Gorkhas of Nepal domicile who desire final payment through the Record offices, Embassy of India in Nepal or GRD, KUNRAGHAT/GHOOM, action will be taken as detailed in paras 68 to 70.

102. When final payment in respect of subscriber exceeds Rs. 10,000/- in any case, an intimation to that effect will be sent to the Commissioner of Income Tax concerned and his acknowledgement watched through an "Estate Duty Register" (Specimen at Annexure 'B') maintained by the 'Central Fund Cell'.

103. Deserters cannot be deemed to have quitted service within the meaning of Rule 9(iii) of the AFPP Fund Rules unless they are duly dismissed or discharged from service. The amounts at credits in the Fund in such cases become payable only when the dismissal/discharge is notified.

#### Payment due to Minor Children

104. The payment of provident Fund money to the extent of Rs. 5000/- (or the first Rs. 5000/- where the amount payable exceeds Rs. 5000/-) on behalf of the minor(s) can be made to his/their natural guardian or where no natural guardian exists to the person considered fit by the Head of the office to receive payment on behalf of the minor(s) without requiring him to produce a guardianship certificate. The person receiving payment on behalf of the minor(s)



should be required to execute a bond signed by two sureties agreeing to indemnify Government against any subsequent claim. The balance in excess of Rs. 5000/- if any, would be paid in accordance with the normal Rules.

It is essential, however, that in the absence of a natural guardian there should be adequate prima facie grounds for making payment to the person claiming it. Such grounds can exist only if he/she is shown by a sworn declaration to be de-facto guardian and his/her bonafides have been ascertained. Even if a guardian has not yet been appointed by the Court, if the minor and his property are in the custody of some person such person is in law a de facto guardian. The authorities making payment should therefore, require the person who come forward to claim payment on behalf of the minor to satisfy them by an affidavit that he is in charge of the property of the minor and is looking after it or that if the minor has no property other than the Provident Fund Money, the minor is in his custody and care. The affidavit is to be produced in addition to the Indemnity Bond with suitable sureties.

**Authority:** Government of India, Ministry of Finance, (Department of Expenditure) O.M. No. 25(2)/EV/(B)/65, dated 14th May, 1965, the provisions of which have been extended to service personnel who are subscribers to the AFPP Fund/DSOP Fund, vide Government of India, Ministry of Defence No. 93534/AG/PS3(—)/7440/D(Pay/Services), dated the 8th October, 1965.

The form of Indemnity Bond to be used for the drawal of Fund Money due to the minor/child/children of a deceased subscriber by a person other than his/her natural guardian is the one referred to in the Government of India, Ministry of Defence, No. 92338/Org. 4(civ) (d)/11835/Civ. II, dated 11-10-68. Although ordinarily, it may not be necessary to obtain an Indemnity Bond in the case of a natural guardian, as the heading of the form will show, the form may be used after suitably amending the heading if, in the event of a dispute, an Indemnity Bond is considered necessary.

The form of Indemnity Bond prescribed above can be suitably amended and used for the drawal of Fund Money by the legal heir of a deceased subscriber who leaves no family and has not nominated any person under rule 8 of the AFPP Fund Rules.

As the stamp duty payable on the Indemnity Bond is to be borne by the Government the Indemnity Bond executed on any durable plain paper may be accepted without the stamp affixed thereon, i.e., there will be no need to affix the stamps on the Indemnity Bonds. The Indemnity Bond should be signed by the obligor and the two sureties personally or by their respective constituted attorneys duly appointed by the power of attorneys. It should be accepted for and on behalf of the President of India by an officer duly authorised under Article 299 (1) of the Constitution of India.

When there is no guardian appointed by Court payment in excess of Rs. 100/- may be made to a Hindu widow as the natural and legal guardian of her minor children and she should not be required to execute an Indemnity Bond unless the circumstances in any particular case should justify such a precautionary measure. The dispensation of the Indemnity Bond in such cases rests at the discretion of the officer responsible for the payment.

**NOTE.**—Under Hindu Law, a step-mother is not the natural guardian of her minor step-son and in this case an order of the Court would be necessary.

#### **Title of a widow to receive payment on remarriage**

The title of a widow to receive the payment of Fund money at the credit of her deceased husband is not affected by her subsequent marriage, as the money is vested in her at the time of the subscribers death.

The provisions of paras 208, 209, 210, 211 and 216 of the Chapter on GP Fund in relation to the civilians in Defence Services (including personnel of the DAD) extracted at section 19 of this Appx. are generally applicable.

105. After final payment of Fund accumulations in respect of a subscriber all the relevant Fund Documents (viz. Fund Ledger Cards) and the nomination form will be recorded with the closed IRLA of the individual in the same Jacket.

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#### **Section 13—Transfer of Balances**

108. When a subscriber to AFPP Fund is granted commission his AFPP Fund accumulations (including Interest due up to the month for which last recovery of subscription was effected) will be



transferred by the PAOs to the CDA (O), Poona, for crediting the same to DSOP Fund. The transfer will be effected by charging the amount to AFPP Fund head per Contra Credit to the remittance head of CDA (Officers). The duplicate copy of the Punching Medium with full details will be forwarded by the PAO to the Accounts Section of the Main Office of the CDA (ORS) concerned for preparing DID Schedule and onward transmission to the CDA (O), Poona.

109. In the case of the civilians of the Army Ordinance Corps militarised under AI 317/42 who subscribed to the AFPP Fund, and who may revert to the Civilian Status, the accumulations in the AFPP Fund upto the date of such reversion, together with Interest thereon will be transferred to the JCDA (FUNDS), Meerut, for credit to GP Fund (Defence Services) on the lines laid down in Para 108 above.

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#### Section 14—Subscribers on deputation to Civil and other Departments

112. When a subscriber proceeds on Deputation, simultaneously with the issue of LPC to the Civil Department intimation will be sent by the PAO to the Civil Department as also the A.G. concerned under advise to the Accounts Section of the CDA (ORS) concerned to pass on credits on accounts of AFPP Fund deductions in respect of the individual every month to the CDA (ORS) concerned through settlement account duly supported by schedules indicating the Army No., Rank & Name of the individual the month to which recovery relates, the amount and the PAO (ORS) maintaining the Fund Account.

The credits on account of Fund Deductions received through the settlement account will be scheduled by the Accounts Section to the PAO (ORS) concerned through Civil I.D. Schedules for verification and adjustment to the AFPP Fund head.

113. The "Central Fund Cell" of the PAO will maintain the Fund Accounts of the deputationists in "Fund Ledger Cards" and taken them

in its Fund Summary. The cards will be posted as and when the Civil I.D. Schedules are received. A complete record of the subscribers on deputation with relevant details will be maintained by the "Central Fund Cell" in a register (Specimen at Annexure "B"). The rates of pay on the first April of every year in the case of such subscribers are ascertained yearly from administrative officers and the correctness of rates of subscription verified.

114. Along with the quarterly on line Fund Figure rendered to the Accounts Section vide Para 53 above a statement showing details of Civil I.D. Schedules pertaining to AFPP Fund received and adjusted in the PAO and taken into account in the one line Fund Figure (Shown separately) for the quarter concerned will also be furnished as an annexure.

115. On receipt of L.P.C. on the reversion of the individual from deputation the Fund Account maintained by the "Central Fund Cell" in the Fund Ledger Card will be closed and transferred to the Ledger Group concerned for maintaining the same in the fund cage of the IRLA. The "Central Fund Cell" will watch the credits on account of Fund subscriptions from the AG's concerned for the period of deputation, through the Register referred to in Para 113.

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#### Section 15 (a)—Subscribers posted on the Staff of High Commissioner for India in U.K.

118. The "Central Fund Cell" of the PAO will maintain the AFPP Fund Accounts of subscribers posted on the staff of High Commissioner for India in U.K. in Fund Ledger Cards and taken them in its Fund summary.

119. The credits on account of Fund deductions in respect of these personnel will be received by the Accounts section of the CDA (ORS) concerned from the CDA (Hqs), through Inwards London Account current. These credits will be intimated by the Accounts Section to the PAO for posting them in the Fund 'Ledger Cards' maintained by the "Central Fund Cell".

120. Alongwith the quarterly one line fund figure rendered to the Accounts Section vide Para 53 above, a statement showing amount adjusted in respect of those on the staff of High Commissioner for India in U. K with reference to the intimation received from that section will also be furnished as an annexure.



121. (a) On receipt of L. P. C. on the reversion of the individual from the staff of High Commissioner for India in U. K., the Fund Account maintained by the "Central Fund Cell" in the Fund Ledger Card will be closed and transferred to the Ledger Group concerned for maintaining the same in the Fund cage of the I.R.L.A.

(b) Subscribers posted on the staff of Embassy/High Commission of India abroad other than U. K.

122. Recoveries due from the personnel on account of AFPP Fund noted in the nominal IRLAs monthly and compiled through a class 2 Punching Medium in terms of Para 295 OM Part X will be posted in the respective Fund Accounts which are closed quarterly. The annual Fund Statement of accounts will be sent to the Embassy/High Commission Abroad for handing over to the individual and obtaining his acknowledgement.

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#### Section 16—Review of Balances

124. On receipt of the book compilation of the R. D. & R. Heads for March (Supplementary), an annual consolidated statement of the agreed Ledger Balances in respect of AFPP Fund Accounts (Army personnel) will be prepared by the CDA(ORS) SOUTH, CDA (ORS) NORTH and CDA (ORS) CENTRAL based on the report on the subject furnished by the PAOs under their organisation and will be incorporated in the Review of Balances rendered by them.

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#### Section 17—Cash Requirement Estimates

126. The following cash requirement Estimates are prepared by the CDA (ORS) SOUTH, CDA (ORS) NORTH and CDA (ORS) CENTRAL, as laid down in Paras 205 and 208 Defence Accounts Code and para 301 O. M. Part II Vol. I and rendered to D. F. A. (Budget).

1. **Receipts and Charges**—Head 'S' Unfunded Debit : AFPP Fund (Army Personnel).
2. **Charges**—Head 16—Interest on Unfunded Debit : AFPP Fund (Army Personnel).

3. The Estimates should be despatched so as to reach D. F. A. (BUDGET) on the dates shown below :—

Estimates	To Reach D.F.A. (Budget) by
1. Revised cash requirement estimates for the current year	10th November
2. Original cash requirement estimates for the ensuing year	10th November
3. Correction to revised/original cash requirement estimates for the current/ensuing year	31st January
4. Further correction to the revised estimates under head 16 interest on unfunded debit AFPP fund only	28th February

NOTE—If there are no corrections, nil report will be rendered.

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#### Section 18—Unclaimed Deposits

128. AFPP Fund Accumulations which become payable but remain unclaimed for six months from the date of Tender, will be transferred to the Head 'UNCLAIMED DEPOSITS' (0/016/14) at the end of the year (i.e. IN MARCH FINAL) by the PAOs and schedules in support sent to Main Office alongwith the duplicate copy of the P.M.

Accounts Section of the Main Office centrally maintain a Register of Unclaimed Deposits 'On IAF A-525' on the basis of the details furnished by the PAO (ORS). Full particulars of each account will be incorporated in this register. When payments are made subsequently or credited to Government as lapsed deposits the transaction will be entered in this register. The register will be submitted to the Officer-in-Charge of the Section and the G.O. on the 15th of each month.

After close of March (Preliminary) accounts the items outstanding in the Register of unclaimed deposits will be reviewed by the Accounts Section and the amounts remaining unclaimed for three years exclusive of the year in which the amount was compiled as unclaimed deposit and all balances of not more than one rupee in account will be transferred in the March (final) accounts to 'Lapsed Deposits'



vide paras 53 and 250 Defence Accounts code and the transaction noted in the Register of unclaimed deposits. The closing balance at the end of the year will be included in the review of Balances.

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### Section 19

(Vide Para 28 to 31, Section 2 of Chapter of G. P. Fund (Defence Services) referred to in para 12 Note 9).

### PARA 28

It is incumbent on the Accounts Officer to see that the nomination does not conflict with the rules regulating the Fund, the sole object of the Provident Fund Act is to take sums of money deposited under the G. P. Fund out of the scope of the ordinary law and to enable them to be paid, such law notwithstanding, to the persons whom rules may designate so long as the Fund remains with the Government no question about the ordinary law of inheritance can arise.

### PARA 29

The correct position with regard to nomination made under Section 5(1) of the Provident Funds Act is that the Section in question does not itself provide for nomination to be made, and that it does not by itself create any right in favour of the nominee. It merely gives protection and force to a nomination made in accordance with the Rules of the Provident Fund. If, therefore, a rule exists in any Provident Fund rules rendering nomination invalid by marriage or remarriage, nomination, even if valid when made will become ineffective if a subscriber marries or re-marries and will not be nominations to which the protection of Section 5(1) of the Act will extend.

### PARA 30

In cases in which a person has given his child in adoption to another person and if, under the personal law of the adopter, adoption is legally recognised as conferring the status of a natural child, such child should for the purpose of the Provident Fund Rules, be considered as excluded from the family of the natural father.

### PARA 31

A nomination made under Section 5(1) of the Act must not only be in accordance with the Rules as they may stand when it is made but it must continue to be in accordance with the rules as they stand amended or altered from time to time. The words duly made in accordance with the Rules of the Fund occurring in Section 5(1) of the Act are significant and in view of these words the position is that a nomination once made in accordance with the Rules might lose its validity if the Rules are subsequently altered or amended. A nomination made by a subscriber in respect of any other Provident Fund to which he was subscribing before joining the G.P.F. (D.S.) shall, if the amount to his credit, in such other Fund has transferred to his credits in the Fund, be deemed to be a nomination duly made under Rule 5 of the G.P. Fund (D.S.) Rules, 1960, until he makes a nomination in accordance with the said rule.

PARA S 208, 209, 210, 211 and 216 of the Chapter on G.P. Fund (D.S.) referred to in para 104

### PARA 208

Disposal of the G.P. Fund accumulations after the subscribers death in a case where the decision of the Court is not in accordance with the provisions of Provident Fund Act and the Rule of the Fund :

Where no nomination in favour of a member or members of the family exists or where the nomination subsists but has become null and void on the happenings of certain contingencies the amount standing to the credit of a deceased subscriber is required to be shared equally amongst the surviving members of his family under the provisions of Rule 33 (b) of the G.P. Fund (D.S.) Rules, 1960.

A particular case where decision of the Court was not in accordance with the provisions of the Provident Fund Act and the rules of the Fund, and the manner in which the final assets were decided to be disposed of, is stated below for guidance. A subscriber who died on a certain date left the following members :—

- (i) Widow—being his second wife,
- (ii) One son aged 13 years from his first wife,



- (iii) One unmarried daughter from his first wife,
- (iv) One son aged four years, son from his second wife i.e. surviving widow.

The accepted form of declaration of the subscriber on record showed the first wife as the nominee but after death, during the life time of the subscriber, fresh declaration form was not received and the previous one was thus rendered null and void.

The Court issued a succession certificate in favour of the two sons only and appointed their uncle as their guardian, who desired that the G.P. Fund be deposited into a bank in the names of the minor sons through the Court, if it is inconvenient to the authorities to pay the amount direct to him.

The following decisions were arrived at—

A Hindu mother is the natural guardian of her minor children. Her rights operate in the absence of a legal guardian formally appointed by a Court of Law. In this case rightly or wrongly the uncle of the boys had been appointed by a Court as the Legal guardian of the minors and that appointment stood.

In the present case, the division of the G.P. Fund should be in four equal shares in accordance with the provisions of Rule 33 of the G.P. Fund (D.S.) Rules, 1960. The payment of the shares of the minor boys should be in accordance with the orders of the Court. The share of the widow should be paid to her, that of the girl to the girl if she is, of age and if minor, to her legal guardian. The share of the two boys should be remitted to the Court as proposed.

The Court should also be informed that their orders can only be given effect to as regards the share of the sons.

#### PARA 209

Responsibility to ensure payment of the G.P. Fund accumulations to the entitled parties in the cases of deceased non-gazetted subscribers—

The responsibility to see that payment has been made to the parties entitled to receive the G.P. Fund accumulations under the G.P. Fund (D.S.) Rules, 1960 in the case of deceased non-gazetted officers devolves on the Accounts Officer concerned and not on the Head of the Office.

#### PARA 210—Payment to step children

Step children of a subscriber are not to be treated as members of the subscribers family under the G.P. Fund (D.S.) Rules.

#### PARA 211—Payment to major sons and married daughters

When no nomination in favour of any existing member of the family subsists, the amount standing to the credit of the deceased subscriber shall be shared equally between the surviving members to the exclusion of—

1. Sons who have attained majority,
2. Sons of a deceased son who have obtained majority,
3. Married daughters whose husbands are alive,
4. Married daughters of a deceased son whose husbands are alive.

If, however, no member other than those specified at serial numbers 1 to 4 above exists, the amount shall be equally shared amongst them, in spite of sons/sons of a deceased son having attained legal majority and married daughters/married daughters of a deceased son, notwithstanding the existence of their husbands.

#### PARA 216—Posthumous child, a member of the family

A man's posthumous child is a member of his family at the time of his death and, if born alive, should be treated in the same way as a surviving child born before the subscriber's death. The case of a posthumous child already born when the case is taken up by the disbursing officer will present no difficulty. For the rest, if the existence (en ventre a mere) of a posthumous child is brought to the notice of the disbursing officer, the amount which will be due to the child in the event of its being born alive should be retained, and the balance distributed in the normal way under the Rules of the G.P. Fund. If the child is born alive, payment of the amount retained should be made as in the case of minor child, but if no child is born, or a child is still born, the amount retained should be distributed among the family in accordance with the rules



SECTION 20—ANNEXURE A  
SPECIMEN OF FUND SUMMARY FORM

165

Name of the UNIT/REGT/CORPS :

## FIRST QUARTER

CREDITS							DEBITS				
Sl. No.	Army Regt. No.	Opening Balance Q.E. May	Balance in Fund A/c on Transfer from		Credit to Funds	Credits on a/c of correction	Interest due from Govt.	Balance in Fund Account on Transfer to		Debits to Fund	Debits on account of corrections
			Within PAO	Outside PAO				Within PAO	Outside PAO		
1	2	3	4	5	6	7	8	9	10	11	12

## SECOND QUARTER

SECOND QUARTER																												
CREDITS										DEBITS																		
Closing Balance Q.E. May 199	Balance in Fund Account on Transfer from				Credits to Fund	Credits on account of Corrections	Interest due from Government	Balance to Fund A/c on Transfer to		Debits to Fund	Debits on account of Corrections	Closing Balance Q.E. August 199																
	Within PAO		Outside PAO					Within PAO	Outside PAO																			
	Rs.	Ps.	Rs.	Ps.									Rs.	Ps.														
13	14	Rs.	Ps.	15	Rs.	Ps.	16	Rs.	Ps.	17	Rs.	Ps.	18	Rs.	Ps.	19	Rs.	Ps.	20	Rs.	Ps.	21	Rs.	Ps.	22	Rs.	Ps.	23
Opening Balance Q.E. Aug. 199																												



## SECTION 20—ANNEXURE A

### THIRD QUARTER

CREDITS				DEBITS						
Balance in Fund Account on Transfer From	Credits to Fund	Credits on account of Corrections	Interest due from Government	Balance in Fund A/c on transfer to	Debits to Fund	Debits on account of Corrections	Closing Balance Q.E. Nov. 19			
With-in P.A.O.	Outside P.A.O.	With-in P.A.O. Outside P.A.O.						Opening Balance Q.E. Feb. 19		
24	25	26	27	28	29	30	31	32	33	34

## FOURTH QUARTER

CREDITS				DEBITS					Remarks	
Balance in Fund Account of Transfer From		Credits to Fund	Credits on account of Corrections	Interest due from Government	Balance in Fund A/c on transfer to		Debits to Fund	Debits on Account of Corrections		Closing Balance Q.E. Feb. 19
Within P. A. O.		Outside P.A.O.			Within P.A.O.	Outside P.A.O.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ps.	Rs.	Rs.	Ps.	Rs.
35	36	37	38	39	40	41	42	43	44	45



SECTION 20—ANNEXURE B  
LIST OF REGISTERS AND THEIR SPECIMEN

Sl. No.	Name of Register	Reference to Paragraph in the Chapter
1	Control Register of AFPP Fund payments out of Imprest Schedule to Own PAO . . . . .	Para 60
2	Control Register of AFPP Fund payments out of Imprest Scheduled to Other PAOs . . . . .	Para 60
3	Control Register of AFPP Fund Payments out of Imprest Received from Other PAOs . . . . .	Para 60
4	Control Register of AFPP Fund Payments by MONEY ORDER . . . . .	Para 61
5	Control Register of AFPP Fund Payments by issue of Cheques . . . . .	Para 65
6	Control Register of AFPP Fund payments through Record Office Embassy of India in Nepal GRD Kunraghat/Ghoom . . . . .	Para 70
7	Progress Register of AFPP Fund Final Payments (I/C Monthly) . . . . .	Para 94
8	Estate Duty Register (I/C Monthly) . . . . .	Para 102
9	Register of Subscribers on Deputation to Civil and Other Departments . . . . .	Para 113

CONTROL REGISTER OF AFPP FUND PAYMENTS OUT OF IMPREST, SCHEDULED TO OWN P.A.O.

Sl. No.	Date	Unit	Control Nos. From To	Amount listed for the First time	Amount realised having been rejected by Other P.A.Os.	Remarks
1	2	3	4(a) 4(b)	5	6	7

NOTE.—Separate pages will be allotted for each group in P.A.O.

CONTROL REGISTER OF AFPP FUND PAYMENTS OUT OF IMPREST SCHEDULED TO THE OTHER P.A.Os.

Sl. No.	Date	Imprest Account No.	Control From	Nos. To	Amount listed for the First Time	Amount realised having been Rejected by Other PAOs	Remarks
1	2	3	4(a)	4(b)	5	6	7

NOTE.—Separate page will be allotted for each PAO.



**CONTROL REGISTER OF AFPP FUND PAYMENTS OUT OF IMPREST ACCOUNTS**  
**Part I—PAO in SOUTH/ NORTH/CENTRAL RECEIVED FROM OTHER P.A.Os.**

Sl. No.	Date	Control From	Nos. To	Imprest Account No.	Amount Listed	Gp. in the PAO to which listed	Progress of Month	Adjustment Amount	Amount Rejected	Remarks
1	2	3(a)	3(b)	4	5	6	7	8	9	10

**Part II—(SOUTHERN PAOs, NORTHERN PAOs, CENTRAL PAOs)**

Sl. No.	Date	Control From	Nos. To	Imprest A/c No.	Amount Listed	Group in the PAO to which listed	Progress of month	Adjust-ment Amount	Amount Rejec-ted	No. and Date of (D)DS CDA(ORS) Intimation Memo	Month of Ad-just-ment	Initials of SO(A)/AAO	Remarks
1	2	3(a)	3(b)	4	5	6	7	8	9	10	11	12	13



## CONTROL REGISTER OF AFPP FUND PAYMENTS BY MONEY ORDER

Sl. No.	Date	FSMO List No. & Date	Unl*	Ledger Group to which passed on	Date of Return from Ledger Gp. duly actioned	Amount for which passed	Amount of M.O. Commission	Date of Return to R.O.	Remarks
1	2	3	4	5	6	7	8	9	10

## CONTROL REGISTER OF AFPP FUND PAYMENTS BY ISSUE OF CHEQUES

Sl. No.	Date	Month and voucher No.	Army No. & Name	No. and Date of Bill	Amount	Group	Date of despatch of Intimation to M.O.	No. & Date of receipt of intimation from M.O. regarding issue of Cheque	Name of Treasury/ Bank	Date of Receipt of Acknowledgement from Treasury/ Bank	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

## CONTROL REGISTER OF AFPP FUND PAYMENTS THROUGH RECORD OFFICES, EMBASSY OF INDIA IN NEPAL AND GRD KUNRAGHAT/GHOOM

Sl. No.	Date	Army No. and Date, Name	Defence I.D. Schedule No. DEBIT SCHEDULE NO.	Amount	Ledger Group to which passed on	Date of Return from Ledger Group duly actioned	Remarks
1	2	3	4	5	6	7	8

NOTE—Separate pages will be allotted for R. O. Embassy of India, Nepal, R.O. G.R.D., Kunraghat and R. O. R. Ghoom.



### PROGRESS REGISTER OF AFPP FUND FINAL PAYMENTS

Sl. No.	Army No.	Rank & Name	Date of becoming Non-off-ective	Date of Receipt of Documents for Final Settlement of Accounts	Date of calling for application for final payment of AFPP FUND	Date of Receipt of Application	Date of issue of Tender Memo to the R.O.	Date of Receipt of C. Bill	Date of Issue of Payment Authority Cheque by M.O.	Remarks
1	2	3	4	5	6	7	8	9	10	11

### ESTATE DUTY REGISTER

Sl. No.	Rank and Army Account No.	Army No.	Name and Address	Amount Paid	Month in which Paid	The Commi-ssioner of. Income Tax to whom addressed	No. & Date of reporting reference	No. and Date of Acknowled-gement from Income-Tax Authority	Initials of Auditor SO (A)/AAO	
1	2	3	4	5	6	7	8	9	10(a)	10(b)

### REGISTER OF SUBSCRIBERS ON DEPUTATION TO CIVIL AND OTHER DEPARTMENT

Army No.	Rank & Name	Depart-ment to which Deputed	Date from which Deputed (P.M.)	Rate of sub-scription	Months Account in which subscription for the following months is received	Remarks
					Apr. May June July Aug. Sep. Oct. Nov. Dec. Jan. Feb. Mar.	
1	2	3	4	5	6	7



## SECTION 20—ANNEXURE 'C'

FLYLEAF INSTRUCTIONS FOR THE  
REGISTERS

Sl. No.	Name of the Register
1.	Control Register of AFPP Fund Payments out of Imp. Scheduled to Own PAO.
2.	Control Register of AFPP Fund Payments out of Imp. Scheduled to Other PAOs.
3.	Control Register of AFPP Fund Payments out of Imprest Received from Other PAOs.
4.	Control Register of AFPP Fund Payments by Money Order.
5.	Control Register of AFPP Fund Payments by issue of Cheque.
6.	Control Register of AFPP Fund Payments through Record Offices, Embassy of India in Nepal, G R D, Kunraghat/Ghoom.
7.	Progress Register of AFPP Fund Final Payments.
8.	Estate Duty Register.
9.	Register of subscribers on Deputation to Civil and Other Departments.

Serial No. 1 —Flyleaf instructions for the maintenance of 'Control Register of A.F.P.P. Fund Payments out of Imprest' scheduled to own P.A.O.

Authority : PARA 60 O.M. Part V (Chapter-IV)

Object : To keep a record of the vouchers on account of AFPP Fund Payments out of Field Imprest compiled by the PAO and Scheduled to the Ledger Groups for Section.

The Register will be maintained in manuscript. Separate pages will be allotted for each Group in the PAO.

2. Vouchers on account of A.F.P.P. Fund Payments from Field Imprest pertaining to Own PAO will be scheduled by the Imprest Section to the Groups concerned through this register after audit of the Imprest Accounts and compilation of the amount to the AFPP Fund Head. The Register will also be utilised by the Imprest Section for arriving at the Quarterly Control figures on account of Imprest Payments in respect of each ledger group vide Para 48 O.M. Part-V (Chapter-IV).

3. The Register will be submitted monthly to the OI/C, Section/Group and quarterly to the Head of the P.A.O.

Serial No. 2—Flyleaf instructions for the maintenance of 'Control Register of A.F.P.P. Fund Payments out of Imprest scheduled to other PAOs'.

Authority : PARA 60 O.M. Part-V (Chapter-IV)

Object : To keep a record of the vouchers on account of AFPP Fund Payments out of Field Imprest compiled by the PAO and Scheduled to Other PAOs for action.

The register will be maintained in manuscript. Separate pages will be allotted for each PAO.

2. Vouchers on account of AFPP Fund Payments from Field Imprest pertaining to Other PAOs will be scheduled by the Imprest Section to the PAOs concerned through this register after audit of the Imprest Accounts and compilation of the Amount to the AFPP Head. The register will also be utilised by the Imprest Section for arriving at the total amount on account of AFPP Fund Payments scheduled to Other PAOs during the quarter out of the amount compiled to the AFPP Fund Head. During the Quarter vide item a(ii) of the Note under Para 52 O.M. Part-V (Chapter-IV).

3. The register will be submitted monthly to the OI/C Section/Group and quarterly to the Head of the PAO.



**Serial No. 3 — Fly leaf instruction for the maintenance of Control Register of AFPP Fund Payments out of Imprest received from other PAO's**

**Authority:** PARA 60 O.M. Part V (CHAPTER-IV).

**Object :** To keep a record of the voucher on account of AFPP Fund payments out of Field Imprest received from other PAOs for action.

This register will be maintained in manuscript. Separate Pages will be allotted for each PAO.

2. Voucher on account of AFPP Fund Payments from Field Imprest received from other PAOs will be scheduled by the Imprest Section to the ledger groups of the PAOs concerned through this register. The register will also be utilized by the Imprest Section for arriving at the Quarterly Control figures on account of Imprest Payments in respect of each ledger group vide para 48 O. M. Part V (Chapter-IV) and for arriving at the total amount on account of Fund Payments out of Imprest received from other PAOs from this figure vide item a (iii) and (iv) of the Note under Para 52 O. M. Pt. V (Chapter-IV).

3. The register will be submitted monthly to the OIC Section/Group and Quarterly to the Head of the PAO.

**NOTE.**—The Register will be maintained in two Parts and PAOs wise. The First Part will be compiled in respect of PAOs with whom no inter-departmental adjustment is required to be made. The Second Part will be completed in respect of PAOs with whom inter-departmental adjustment is required to be made.

**Serial No. 4 — Fly leaf instructions for the maintenance of 'Control Register of AFPP Fund Payments by money orders'**

**Authority :** PARA 61 O. M. PART V (CHAPTER—IV).

**Object :** To keep a record of F.S.M.O. lists on account of AFPP Fund Payments by money order scheduled to the Ledger Groups for action.

The register will be maintained in manuscript.

2. F.S.M.O. Lists on account of AFPP Fund Final payments by money order will be scheduled by the Imprest Section to the Ledger Groups concerned through this register after compilation. The register will also be utilized by the Imprest Section for arriving at the Quarterly control figures on account of payments by money orders in respect of each ledger group vide para 48 O. M. Part V and for arriving at the total amount on account of Fund Payments by Money Order during the quarter vide item (b) of the Note under Para 52 O. M. Part V (Chapter-IV).

3. The register will be submitted monthly to the OIC Section/Group and Quarterly to the Head of the PAO.

**Serial No. 5 — Fly leaf instructions for the maintenance of 'Control Register of AFPP Fund Payments by issue of cheques'**

**Authority :** PARA 65 O. M. PART V (CHAPTER—IV).

**Object :** To keep a record of cheques on account of AFPP Fund Final Payment issued by the Main Office.

The register will be maintained in manuscript.

2. Intimations regarding the issue of Cheques on account of AFPP Fund Final Payments received from the Main Office will be passed on by the Ledger Groups to the Imprest Section after action, for noting in the register. The register will be utilized by the Imprest Section for arriving at the quarterly control figures on account of payments by Cheques in respect of each Ledger Group vide Para 48 O. M. part V (Chapter-IV) and for arriving at the total amount on account of Fund Payments by cheque during the quarter vide item (c) of the Note under Para 52 O. M. Part V (Chapter-IV).

3. The register will be submitted monthly to the OIC Section/Group and quarterly to the Head of the PAO.



**Serial No. 6—Fly leaf Instructions for the 'Control register of AFPP fund payments through record offices embassy of India in Nepal, G.R.D. Kunraghat/Ghoom'**

**Authority :** Para 70 OM Part V (Chapter IV)

**Object :** To keep a record of Defence I. D. Scheduled/Debit Schedules on account of AFPP Fund payments through Records Offices Embassy of India in Nepal, and G. R. D. Kunraghat/Ghoom scheduled to the ledger groups for action.

The register will be maintained in manuscript.

Separate pages will be allotted for the Record Office.

Embassy of India in Nepal, Record Office G. R. D. Kunraghat and Record Office G. R. D. Ghoom.

2. Defence I. D. Schedules on account of AFPP Fund payments made through the Record Office Care Military and Air Attache, Embassy of India in Nepal received from Accounts Section of the Main Office and debit schedules on account of such payments made through the Record Office G. R. D. Kunraghat/Ghoom received from the CDA Central Command/Patna will be scheduled by the Imprest Section to the ledger groups concerned through this register. The register will also be utilised by the Imprest Section for arriving at the quarterly control figures on account of the above payment in respect of each ledger group vide Para 48 OM Part V (Chapter IV) and for arriving at the total amount on account of such payments in respect of the each category during the quarter vide item (d) of Note under para 52 OM Part V (Chapter IV).

3. The register will be submitted monthly to the OIC Section/Group and quarterly to the Head of the PAO from 5th November onwards until a final report is rendered to Main Office.

**Serial No. 7—Fly leaf Instructions for the maintenance of 'progress register of AFPP fund final payments'**

**Authority :** Para 94 OM Part V (Chapter IV)

47—65 CGDA/ND/92

**Object :** To watch the prompt finalisation of AFPP Fund Accounts.

The register will be maintained by the 'Central Fund Cell' in manuscript.

2. The Central Fund Cell will watch the prompt finalisation of AFPP Fund Accounts through this register. To enable that section to complete columns (1) to (4) of the register the Central Control Section will route the final settlement documents to the ledger groups through the Central Fund Cell. The remaining columns will be completed by the Central Fund Cell as and when the relevant transaction is completed.

3. The register will be submitted to the Head of the PAO on the 5th of each month.

**Serial No. 8—Fly leaf Instruction for the maintenance of 'estate duty register'**

**Authority :** Para 102 OM Part V (Chapter IV).

**Object :** To watch receipt of acknowledgement from the Income Tax Department in case where intimation of Final Payment is sent to that department.

The register will be maintained by the 'Central Fund Cell' in manuscript.

2. When final payment of AFPP Fund accumulations in respect of a subscriber exceeds Rs. 10,000 in any case, an intimation to that effect will be sent to the Commissioner of Income Tax concerned and the relevant details noted in this register. (The receipt of acknowledgement from the Income Tax Department will be watched by the Central Cell through this Register).

3. The register will be submitted to the Head of the PAO on the 5th of each month.

**Serial No. 9—Fly leaf Instructions for the maintenance of the 'register of subscribers on deputation to civil and other departments'**

**Authority :** Para 113 OM Part V (Chapter IV)

**Object :** To have a complete record of subscribers on deputation to Civil and Other departments and to watch the receipt of credit on account of Fund subscription in their cases from the Civil AGS concerned for the period of deputation.



The register will be maintained by the 'Central Fund Cell' in manuscript.

2. The relevant details of a subscriber proceeding on deputation to Civil and other Departments will be maintained in this Register.

3. The Credits in respect of each subscriber received from the Accounts of the Main Office

through Civil I. D. SCHEDULES will be entered in this register after adjustment. The register will be reviewed regularly and any wanting credits will be called for from the Civil department concerned.

4. The register will be submitted monthly to the OIC Section/Group and quarterly to the Head of the PAO.



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