

DEFENCE ACCOUNTS DEPARTMENT



सत्यमेव जयते

OFFICE MANUAL PART-IV [VOLUME – I]

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NEW DELHI**

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Disclaimer: The Manual is intended for guidance of officers and staff of the Department and should not be quoted in correspondence with offices outside the Department. Nothing in this will be held to supercede any standing rule or order of Government of India with which it may be at variance.

PREFACE

1. This Manual contains detailed and updated instructions for the conduct and disposal of the work, dealt with in the Office of the PCDA (P) Allahabad.
2. This Manual is a Departmental publication. The instructions contained in the Manual are supplementary to the Rules in the Civil and Defence Audit and Account Code, Civil Service Regulations, CCS (P) Rules 1972, Pension and Financial Regulations, etc.
3. The detailed functions of different sections of PCDA (P) Allahabad are covered in Volumes I to V of this Manual.
4. Any additions or alterations which may be necessary to the Manual will be notified periodically by the PCDA (P) Allahabad with the prior approval of the CGDA. The provisions contained in this Manual should be in conformity with the existing provisions of Office Manual Part I and Office Manual Part II and their amendments, if any from time to time.
5. This Edition supersedes the 2006 Edition.

Place : New Delhi
Dated :



(Vandana Srivastava)

Controller General of Defence Accounts

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ABBREVIATION

AMA	Authorised Medical Authority
AMC	Annual Maintenance Contract
CAS	Central Account Sections
CCA, MEA	Chief Controller of Accounts, Ministry of External Affairs
CCS(P) Rules 1972	Central Civil Service (Pensions) Rules 1972
CGS	Coast Guard Service
CH Section	Card Holder Section
CPC	Civil Procedure Code/Central Pay Commission
CPF	Contributory Provident Fund
CPRO	Civilian Personnel Routine Order
CPU	Central Processing Unit
CST	Comparative Statement of Tenders
DAT File	Data file
DCRG	Death Cum- Retirement Gratuity
DEA Head	Defence Exchange Account Head
DIDS	Defence Inter-Departmental schedule
DSC	Defence Security Corps
EDP	Electronic Data Processing
EDP Centre	Electronic Data Processing Centre
G.B.	Giga Byte
G.O.	Group Officer
H.O.O.	Head Of Office
HO NO.	Head office number
ICO	Indian Commissioned Officer
IO Cell	Input Output Cell
ISTM Management	Institute of Indian Secretarial Training & Management
JCO	Junior Commissioned Officer
LFP	Liberalised Family Pension
MIS	Management Information System
MOD	Ministry of Defence
NCT	National Capital Treasury
NIC	National Informatics Center
NIMA	National Institute of Management and Administration
O & M Cell	Organisation and Method Cell
OFP	Ordinary Family Pension
OR	Other Ranks
P.A.O.	Pay Audit Officer/Pay Accounts Officer
P.M.	Punching medium
PBOR	Personnel Below Officer Rank
PC	Personal Computer
PC/PPO	Pension Circular/Pension Payment Order
PDA	Pension Disbursing Authority/Agency
PGO	Pension Grievance Officer
PPI	Pension Payment Instructions
PPO	Pension Payment Order

PS NO.	Pensioner serial number
PSA	Pension Sanctioning Authority
PSB	Public Sector Bank
RDR	Revenue Debt and Remittance
RNPDS	Revised New Pension Disbursement system
RTC	Regional Training Centre
SAO	Senior Accounts Officer/Special Army Order
SFP	Special Family Pension
SGSC	Senior Government Standing Counsel
SO	Special Order/Section Officer
TO	Treasury officer
UPS	Uninterrupted Power Supply
ZO (DPD)	Zonal Officer (Defence Pension Disbursement)

CHAPTER –1
Organisation and functions of the Principal Controller of Defence Accounts
(Pensions), Allahabad

General

1. In the beginning there were offices of the Superintendent of Family Pension and Pension Pay Master, Bombay in the year 1876. In the year 1914, the Controller of Military Accounts Department was re-organized in 14 offices and these offices used to sanction pension for their respective regions. Later on in 1927, the work relating to pension was centralised to six main offices of:

- (i) Controller of Military Pension Accounts, Lahore.
- (ii) Controller of Military Pension Accounts, Mhow.
- (iii) Controller of Military Accounts, Burma.
- (iv) Controller of Military Accounts, Bombay
- (v) Controller of Factories, Calcutta
- (vi) Controller of Royal Air Force Accounts, Ambala.

2. After partition in 1947, the work relating to sanction of pension was further centralised in phases in one office i.e. CDA (P) Allahabad. The Navy and Air Force work from CDA(Navy) Bombay and CDA (AF) Dehradun was also centralised at Allahabad in 1954 and 1953 respectively. From 01.11.85 onwards the work of sanction of pension to Commissioned Officers/PBOR and their families was given to PCDA (Navy), Mumbai and CDA (AF), New Delhi in respect of Naval and Air Force Personnel respectively.

3. The office was earlier the Controller's office upto 18.12.1988 and from 19.12.1988, this was upgraded as the office of the Chief Controller of Defence Accounts (Pensions). Further, with effect from 24.09.1999, the office has been re-designated as Principal CDA (Pensions).

4. The Principal CDA(Pensions). is responsible for the grant, payment, audit and adjustment of all claims to pensionary awards of Defence Services personnel (except retirement/death benefits of Air Force and Navy personnel) and civilians of the three Services including those of the Defence Accounts Department, GREF, COAST GUARD, MNS(Local), NCC Officers, Departmental Canteens and Statutory Canteens and their families.

Functions of PCDA(P)

5. A broad description of functions is given below:

- (a) to authorise payment of all types of pension / gratuity through pension disbursing authorities as are sanctioned by the Government (Government of India, Ministry of Defence was the competent authority for grant of retiring pension in respect of Commissioned Officers till 1988, after that power was delegated to CDA(P)) in respect of permanent regular Commissioned Officers of the Army, AMC, MNS, ADC, RVC, EC, SSRC and their families.
- (b) to sanction all types of pension and gratuities in respect of all personnel below officer rank of the Army and their families through the pension disbursing authorities and to sanction invalid gratuities in invaliding cases only and authorise the respective Records Offices in their public funds.

Note1- Principal CDA (Navy) Mumbai and CDA (Air Force) New Delhi sanction pensionary awards in respect of Naval Officers and Sailors and Air Force Officers and Air men respectively who became non-effective on or after 1-11-1985.

However, Pr. CDA (P) still continues to sanction the family pensionary awards and re-assessment of disability pension in respect of Naval and Air Force Officers and personnel below officer rank who became non-effective prior to 1.11.1985.

Note2- Principal CDA (P) adjudicates the entitlement of special family pension, disability pension and disability element, re-assessment of disability pension in respect of Naval and Air Force personnel below officer rank who became non-effective on or after 1.11.1985 but the award is notified by the Principal CDA (Navy) or CDA (AF), as the case may be.

(c) to sanction all types of pension and gratuities in respect of civilians (Gazetted and Non-Gazetted) of Defence Services paid from the Civil Estimates of Defence Services (except Gazetted officers of the Army, Naval and Air Headquarters), Defence Accounts Department, GREF, COAST GUARD, MNS (Local), NCC officers, Departmental Canteen, Statutory Canteens and their families and authorise their payment through pension disbursing authorities.

(d) to audit and regulate payment of pensions, etc, as notified by the PCDA(P), CDA (AF) New Delhi and PCDA(Navy) Mumbai, disbursed to the above categories of individuals by the authorised pension disbursing agencies.

(e) to account for all the payments made by the pension disbursing authorities on the authority of Pension Circulars (issued upto 30.9.1951) / Pension Payment Orders issued by PSAs.

(f) to maintain a permanent record of all pensions / gratuities authorised by PSAs through PC / PPOs.

(g) to hold Defence Pension Adalats at different places all over India.

(h) to revise pensionary awards, due to change in entitlement in pursuance of Government orders.

(i) to settle complaints received from various sources viz, CGDA, Ministry of Defence, V.I.P., P & PW, P.G.O. etc.

6. The office of the PCDA (P) comprises of the following Sections:

- I. Record including Old Record
- II. Administration
- III. Accounts
- IV. Disbursement
- V. Grants-1 (Civil)
- VI. Grants-I (Commissioned officers)
- VII. Grants (Other Ranks)
- VIII. Pension Payment Order
- IX. Audits
- X. Post Audit
- XI. O & M Cell
- XII. Hindi Cell
- XIII. Defence Pension Adalat Cell
- XIV. Legal Cell
- XV. EDP Centre

7. The detailed procedure of work carried out in the following Sections is given in the subsequent Chapters of this volume:

- (i) Record including Old Record
- (ii) Administration
- (iii) Accounts
- (iv) Disbursement

- (v) Pension Payment Order
- (vi) Post Audit
- (vii) O & M Cell including Training and Inspection Cell
- (viii) Hindi Cell
- (ix) Defence Pension Adalat Cell
- (x) Legal Cell
- (xi) EDP Centre

CHAPTER -II Record Section

General

8. The general procedure of work in this Section is laid down in Chapter 1, Office Manual Part-II Volume-I (2014).

Functions of Old Record Section.

9. The Old Record Section mainly deals with the following items of work:-
- (i) receipt of draft PPOs from the Grants (ORs) Section
 - (ii) placing and arranging of drafts PPOs received from various sub sections of the Grants (ORs).
 - (iii) maintenance of draft PC/PPO binders
 - (iv) issue of PPO binders to Sections against proper indents and watching its return through Register maintained for the purpose.
 - (v) replacement of returned PPO binders
 - (vi) rebinding of old, mutilated / torn out PPO binders
 - (vii) stock taking of PPO binders

Note: PC/PPOs in respect of Defence Civilians and Commissioned officers are maintained by the GI/Civil and GI/Military Sections respectively whereas PCs / PPOs in respect of PBOR are maintained by Old Record Section separately. These Sections are also responsible for rebinding of old, torn out and mutilated either by frequent use or handling and arrange them in order at the appropriate place.

Procedure for Maintenance of PPO Binder

10. Old Record Section maintains these PCs / PPOs year-wise and series-wise viz 'C' series for all types of pension in respect of Defence Civilians, 'S'- series for service pension, 'D' series for disability pension, D/RA series for re- assessment of disability pension, 'F' series for family pension in respect of PBOR and 'M' series for Commissioned Officers.

11. Grants Sections after notifying the pensionary awards arrange the PPOs in a serial order, commencing from serial No. 1 for each calendar year, for each category of pension, series wise and send it to Old Record Section in convenient batches of 10,20,25, etc. depending upon the volume of the documents with a list under a covering memo.

12. On receipt of these PPOs, Old Record Section scrutinizes to ensure that the total number of PPOs in a batch tallies with the list received from the Grant Section. In case, any PPO is missing, the same should be called for from the Grants Section. Thus, after ensuring that all the PPOs mentioned in the list have been received, the same are taken on charge in the register given in Para 13 below.

13. After taking it on charge, the book No. and PPO No. from -----to-----are written in block capital letters and an entry to this effect is also made in the Register in the proforma given below.

PROFORMA

SI No	Book No	PPO No From _____ to _____	Remarks	Date of issue to user section

14. Thereafter, the binder is kept at the proper place on the racks under lock and key.

15. These binders on demand through indent by user Sections of the Grants are issued for linking of the claims, etc. These binders are again returned to Old Record Section under the Return list. On receipt back, the binders are to be placed at the proper place where from it was taken for issue. A periodical review of un-returned binders at monthly interval is to be carried out and necessary reminders to the concerned sections issued. This should be pursued till the wanting binders are not received back.

16. The PCs/PPOs binders are maintained for certain period of time. Thereafter, the same should be weeded out to give place for new binders. The life span for each category of PPO binders, is laid down against Sl. Nos. 72, 73 and 76 of Annexure 'A' of Para 61 of OM Part-II Vol. -I (2014).

Stock taking of PPO binders

17. Stock taking of PPO binders for each series is done once in a span of two years. The PPO binders not found on charge in Old Record Section are traced out with reference to indents of the user Sections and are placed at appropriate place through special efforts and discrepancy reconciled. Final tally will be shown to CDA/PCDA (P) and action to trace, reconstruct missing binder will be taken.

CHAPTER –III
Administration Section

18. The general procedure of work in this section is laid down in chapter-II, (Paras 74 to 154) office Manual Part-II volume -I (2014).

CHAPTER –IV

Accounts Section

General

19. The general procedure of work in this Section is laid down in Paras 155 to 318 Chapter - III of Office Manual, Part-II, Volume-I - (2014). The modifications, etc., in the procedure necessary to meet the conditions of work prevailing in this organisation are indicated in the succeeding Paragraphs.

Duties

20. The main duties of this Section are:

- (i) to collect monthly accounts of all the disbursements of pensions in respect of Defence Services pensioners and their families, Defence Civilian pensioners and their families, whose pensions are debit to the Defence Services Estimates and the pensioners of the Defence Accounts Department, GREF, Coast Guard, MNS (Local), NCC officers and their families and the pensioners of the Defence Accounts Department, GREF, Coast Guard, J&KLI, MNS (Local), NCC officers and their families, made by the pension disbursing authorities on the authority of Pension Circulars / Pension Payment Orders issued by the various Grants Sections of this office as well as Principal CDA (Navy) Mumbai and Dy.CDA (AF) New Delhi. Pensions of all the above category of pensioners are debit to Civil Estimates.
- (ii) to verify the correctness of the transactions of PDAs/Public Sector Banks w.r.to the advice received from the RBI
- (iii) to classify the expenditure under respective pension accounting heads
- (iv) whenever there is a discrepancy in the accounts received and claims/advices raised, a discrepancy statement is generated and reconciled by making a reference to the concerned PDA.
- (v) To prepare Defence Pension and Civil Pension, Budget Estimates as well as Revised Estimates in respect of Defence Pensioners as well as Civil Pensioners and its monitoring through Pension Payment Accounts.

Pension Payment Accounts

21. The receipts and payments relating to Defence Pensions are initially recorded by the Pension Disbursing Authorities in their own books and then all the PDAs (except DPDOs) pass on the details of receipts and payments relating to Defence Pensions to this office through the concerned authorities in the prescribed manner.

22. The Defence pension is paid to the Defence pensioners in India as well as in Nepal through the following pension disbursing authorities which may be categorised as under: -

- (i) All State Treasury offices except Bangalore (Karnataka), Quilon & Pathnamthitta (Kerala), Jaipur & Jhunjhunu (Rajasthan), Chennai & Vellore (Tamil Nadu), Allahabad, Kanpur, Meerut & Ghaziabad (Uttar Pradesh) and the treasuries in Haryana, Punjab & Himachal Pradesh serve only Commissioned Officers & their families.
- (ii) All Public Sector Banks
- (iii) Defence Pension Disbursing Offices
- (iv) Pay and Accounts offices,
- (v) Private Sector Banks (Four)
- (vi) Military and Air Attache, Indian Embassy, Kathmandu (Nepal)
- (vi) Post Offices, Kathua (J&K) and Campbell, Andaman and Nicobar Island.

23. After the pensioners are paid, the pension paid voucher is required to be submitted to the PCDA (Pensions) by all the PDAs except DPDOs. The monthly paid vouchers relating to

payments made by DPDOs are classified by themselves and sent direct to CDA (PD) Meerut / CDA Chennai, as the case may be. These paid vouchers will not be sent to PCDA (P), Allahabad but will be retained in the office of CDA (PD) Meerut / CDA Chennai. Based on the monthly payment vouchers received from the DPDOs in the office of CDA (PD) Meerut / CDA Chennai, the audit as to the correct payment made by the DPDOs, is done by the respective CDA (PD) Meerut or CDA Chennai, as the case may be. However, whenever audit of any DPDO is to be carried out by the PCDA (P), Allahabad, a copy of the monthly vouchers selected for audit will be obtained from CDA (PD) Meerut / CDA Chennai, as the case may be.

Procedure for settlement of pension accounts

24. The pension payment accounts broadly comprises of Pension Payment Vouchers, Schedule of Payments, Pension Payment Scrolls/e-scrolls and debit advices /e-advices in the case of Public Sector Banks. After payment of pension these documents are submitted monthly by PDAs, to Accounts Section of this office. The Pension Payment Vouchers / Pension Payment Scrolls / e-scrolls received from Treasuries / Banks respectively are scrutinised to ensure that these actually pertain to Defence Pensioners / Defence Civilian pensioners. The total amount of payments as reflected on each page is checked to ensure its correctness. Thereafter the Pension Payment Vouchers / Scrolls / e-scrolls are classified and booked to various pension Accounting Heads through the manual punching medium/e-Punching Medium (through Pension Accounting Software).The mode of settlement of transactions with various Pension Payment Agencies is by reimbursement of amount paid / book adjustment. The details of mode of settlement of a transaction are laid down in succeeding paragraphs.

State District Treasuries

25. The Treasury Officers after making payment of pension paid vouchers monthly direct to PCA (P) Allahabad in two batches. The first batch contains the pension paid vouchers relating to payments made from first to 10th of the month and the second batch contains the payment made from 11th to the end of the month. These vouchers are required to sent to this office on the 11th of the month and the 1st of the following month respectively, simultaneously advising the Accountant General concerned of the State for claiming reimbursement of the amount paid by them on account of Defence pension. The Consolidated claim for reimbursement of the amount paid by all the Distt. Treasuries of the State is prepared by the Accountant General concerned and an outward settlement claim is preferred to the PCDA (P), Allahabad. The amounts claimed by the Accountants General will be entered in the "Inward Settlement Claim Register" (Proforma given at Sl. No. 1 of **Annexure B**) and will be reimbursed to them in full and Defence transactions on account of payment of pension are settled on cash basis by issue of cheque in favour of the A.G. concerned after keeping the amount under AG's suspense head. The Receipt of pension paid vouchers from the treasury offices against the amount claimed by the AGs concerned is watched by Accounts Section of this office through the "Inward Settlement Claim Register" (Proforma given at Sl. No. 1 of **Annexure B**) maintained for this purpose.

Pay Accounts Offices

26. In the case of PAOs the paid vouchers as well as the claims for reimbursement of amount paid on account of Defence pension, both are received directly from the PAOs concerned. The Defence transaction on account of payment of pension are settled in cash by issue of cheque in favour of PAO concerned. The schedule of receipt and expenditure with supporting vouchers on receipt from the Pension Disbursing Authority will be entered in the "Inward Settlement Claim Register (Proforma given at Sl. No. 1 of Annexure B) maintained for the purpose. The same will then be scrutinized to see that all the vouchers have been received, they are arithmetically correct and are susceptible of adjustment by this office.

Any discrepancy observed in the scrutiny of schedules, such as wanting vouchers, and charges not susceptible of adjustment by this office etc will be noted in the register together with the monetary value for taking up the matter with the PAO concerned and a consolidated cheque for the net amount accepted will be drawn and issued in the normal manner in favour of the PAO. Simultaneously, intimation about the issue of cheque with details of amount accepted for which cheque is issued and that rejected with reasons, thereafter will be sent separately to the PAO. The paid vouchers rejected will be returned to the PAO.

27. The name and address of the PAOs with whom the Defence transactions are settled in cash are as under:

- Pay and Accounts Office No. III (Pension), R K Puram, New Delhi,
- Pay and Accounts Officer No. V (Pension), Tis Hazari, Delhi.
- Pay and Accounts Office, Govt. of Maharashtra, Mumbai.
- Chief Accounts Officer, Pension, Group Insurance, Provident Fund Sikkim, Gangtok, Sikkim
- Chief Pay and Accounts officer, Andaman & Nicobar Administration, Port Blair.

Public Sector Banks

28. The scheme for payment of pension to Defence pensioners including Defence civilian pensioners by Public Sector Banks was introduced with effect from 1.4.1977 in selected states and in all the states with effect from 1.1.1978. In the above scheme only selected Public Sector Banks were authorised in a particular State. Under this scheme pensions were credited to pensioner's saving bank account at the authorised branches of Public Sector Banks selected by them. Reimbursements of the pension paid by the Public Sector Banks were claimed by their Link Banks from the nearest Reimbursing Branches (viz. RBI, SBI or its Associate Banks) authorised for the purpose. This scheme has been replaced by a new scheme known as Single Window System for disbursement of pension to Defence pensioners (including Defence Civilian as well as pensioners of the Defence Accounts Department, GREF, Coast Guard and J&KLI and their families) w.e.f. 01.04.2007 (in State Bank of India w.e.f. 01.07.2007) in respect of all Public Sector Banks, including 04 Private Sector Banks (IDBI Bank, ICICI Bank, Axis Bank and HDFC Bank). Under this system all the Public Sector Banks as well as Private Sector Banks have nominated their 10 Nodal Branches (SBI 14) throughout the Country for collecting & furnishing pension payment scrolls of all the paying branches under their jurisdiction to the PCDA (P) Allahabad and a link cell at Nagpur for claiming reimbursement from RBI. In this system all paying branches of all Public Sector Banks /Private Sector Banks, all over the country have automatically become responsible for disbursement of pension to Defence pensioners (including Defence Civilian) and their families as well as pensioners of the Defence Accounts Department, GREF, Coast Guard and J&KLI and their families).

29. Most of the Public Sector Banks/Private Sector Banks have now formed Centralised Pension Processing Centres (CPPCs). Centralised Pension Processing Centres (CPPCs) / Nodal Branches of Bank Agencies are authorised for consolidation/preparation of Pension Payment/Recovery Scrolls /e-scrolls under the Single Window System and submit the Scrolls/e-scrolls to this office. Simultaneously settling the amount with the Reserve Bank of India, CAS, Nagpur through their Link Cells at Nagpur, of pension disbursed to and recovery made from the Defence pensioners (including Defence Civilian as well as pensioners of the Defence Accounts Department, GREF, Coast Guard and J&KLI and their families). The CPPCs of the State Bank of India settle such transactions of theirs, with the Reserve Bank of India, CAS, Nagpur through SBI, GAD, Mumbai. The scrolls/e- Scrolls received from Bank Agencies are entered in the register/e-Register maintained for the purpose. They are linked and reconciled with the Monthly Debit Advice/e-advice received

from the Reserve Bank of India, CAS, Nagpur. Whenever there is a discrepancy in the scrolls/e-scrolls received and advice raised, a Discrepancy Statement is generated and is pursued with the concerned Centralised Pension Processing Centres (CPPCs)/Nodal Branches of the Bank Agencies till its finality. The scrolls/e-Scrolls are booked to various detailed accounting Heads of pension through the manual punching medium/e-Punching Medium (through Pension Accounting Software), and details are entered in the IDS register (Proforma given at Sl. No. 2 of Annexure B) maintained for the purpose.

Post Office

30. Post offices send debit advice to the RBI, CAS Nagpur through the Director of Post Office. The RBI, CAS Nagpur debits our Proforma account and affords credit to the Postal Department

31. At present the following Post Offices are making payment of pension to Defence pensioners.

- (i) Post Office Campbell in Andman and Nicobar
- (ii) Post Office Kathua in J & K.

Defence Pension Disbursing Offices

32(i) The Defence Pension Disbursing Officers are functioning under the administrative Control of CDA (PD) Meerut and CDA Chennai. The disbursement of pension made by them are booked to relevant Pension Accounting Heads by themselves and the monthly paid vouchers are sent direct to CDA(PD) Meerut/CDA Chennai. These paid vouchers are not required to be sent to PCDA(P) Allahabad but will be retained in the office of CDA (PD) Meerut /CDA Chennai as the case may be. Audit as to the correctness of payments made by the DPDOs is done by the respective CDA(PD) Meerut/CDA Chennai on the basis of monthly payment vouchers received from the DPDOs. However, whenever spot audit of any DPDO is to be carried out by the PCDA(P) Allahabad, the monthly paid vouchers selected for audit will be obtained from the CDA (PD) Meerut/CDA Chennai, as the case may be.

(ii) Reimbursement claims in respect of UK liability pensioners received from Audit Section will be entered in the "Outward Claim Register (U.K. Government) London". Proforma of register is given at Sl.No. -3 of Annexure B for arriving at the net amount to be claimed from U.K. Government. This register will be completed on receipt of reimbursement from U.K. Government. Difference, if any, will be pursued further.

Indian Embassy, Kathmandu Nepal

33. The transactions relating to payment of pension to Defence Pensioners residing in Nepal are settled between Chief Controller of Accounts, Ministry of External Affairs, New Delhi, and PCDA (P), Allahabad on book debit basis through RBI, CAS Nagpur. For this purpose, the pension payment vouchers are sent to this office by Indian Embassy Nepal. A monthly cash account on account of payment of pension to Defence pensioners is sent to Chief Controller of Accounts, Ministry of External Affairs, New Delhi with a copy to this office by India Embassy, Kathmandu, Nepal for issue of advice to RBI, CAS, Nagpur. On the basis of details of monthly cash account furnished by Indian Embassy Nepal, the Chief Controller of Accounts, Ministry of External Affairs, New Delhi, issues Inter Government advice to RBI, CAS Nagpur for credit to their account with contra-debit to PCDA (P), Allahabad. The RBI, CAS Nagpur carries out actual monetary settlement in their books on the basis of advice received from CCA, MEA, New Delhi and issues necessary clearance memo to this office and CCA, MEA (Chief Controller of Account, Ministry of External Affairs) New Delhi. The pension paid vouchers are booked after careful scrutiny to various pension accounting Heads by this office.

Other Indian Embassies

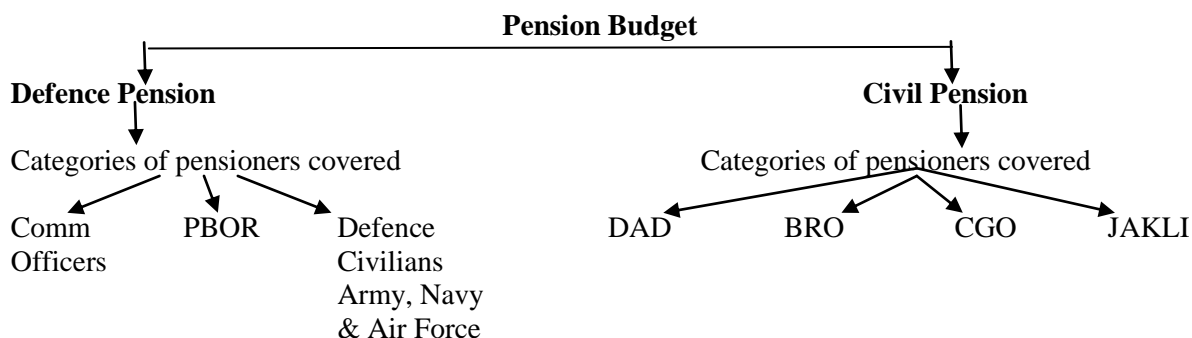
34. The payment of pension made to Defence pensioners by other Indian embassies are settled with the Ministry of External Affairs (CCA, MEA) New Delhi by the Pr. CDA (HQ) "G" Block New Delhi, functioning as the Nodal Agency". The Nodal Agency adjusts the amounts and sends the adjusted vouchers to this office for the audit purposes.

Budget Estimates

35. There will be a specific Cell/Group in the Account Section for dealing with the work relating to the preparation and submission of Budget forecast and Revised Estimates of Defence pensioners (including Defence Civilian) and their families under Major Head 2071 to the MOD through HQrs Office Delhi Cantt. in accordance with the instructions laid down in Para 205, Defence Account Code (2014 edition) and all other works in connection therewith. Responsibility for monitoring of the expenditure against budget allocation for the Defence Pension is also entrusted to the Cell/Group.

36. The Estimates under Major Head 2071 for the pensioners & family pensioners in respect of Defence Accounts Department, GREF, Coast Guard and J&KLI and their families will also be prepared and submitted to the Central Pension Accounting Office through HQrs Office Delhi Cantt.

37. Pension Budget is prepared in two parts separately and covers the following categories of pensioners:



Defence Pension Budget Rendered -> Ministry of Defence -> Through CGDA
Civil Pension Budget Rendered -> CPAO -> Through CGDA

System of Budget preparation

38. Defence Pension Budget is prepared by PCDA (Pensions) based on
- (i) last year's expenditure and increases during preceding years other than for commutation and gratuity, where actual data is taken into account,
 - (ii) computerised data for determining the expected outgo, instead of incremental budget,
 - (iii) impact of new Government orders, affecting the entitlement of pensionary awards, is taken into account,
 - (iv) estimates are obtained from other Controllers for gratuity and leave encashment and
 - (v) approximate assessment of retirement of various categories of pensioners and normal wastages are also taken into account.

39. The last year's actuals other than commutation and gratuity are taken as base for preparation of pension budget for the current year. However, the arrears for the previous year on

account of revision of pension are deducted, retaining the payments for 12 months in respect of pension and family pension.

40. The information regarding fresh induction of pensioners is taken with reference to the pension cases notified during 5 to 6 months in the current year. This forms the basis to estimate the approximate number of pensioners likely to retire during the current year. The PPOs notified manually are also added to make the figure more realistic.

41. The following methodology is adopted for calculation of pension gratuity, commutation and relief in respect of the above pensioners

(i) The financial impact for half of the retirees are taken for calculation as the individual retiring on 1st April will draw pension for 12 months and the individual retiring on 1st March will draw pension for 1 month only. Hence 6 months average is taken for calculation of pension and family pension. For calculation of these estimates, the pension granted to Lt. Col., UDC and Havildar of 'Y' category respectively in respect of commissioned officers, civilians and PBOR are taken as mean for calculation.

(ii) The relief is calculated on the gross pension, whereas net pension is added in the estimate. The relief already granted previously is deducted from the total pension estimate to arrive at the amount of net pension. The amount of commuted portion of pension is added in net pension to arrive at original basic pension for calculation of relief.

(iii) The amount of gratuity and commutation is calculated based on computerised data for estimated no. of pensioners including the cases notified manually per pensioner entitlement is calculated and the total amount is determined after multiplying the projected number of retirees during the year separately for commissioned officers, civilians and PBOR.

(iv) The new Government orders issued during the currency of the year are taken into account for preparation of estimate. The financial impact is taken on the basis of estimated no. of pension cases likely to be revised during the currency of one year and also likely payment expected to be made by the pension disbursing authorities.

(v) The amount on account of restoration of pension, restored after lapse of 15 years from the date of retirement/recovery, whichever is later, is also added to the estimate.

(vi) The likely normal wastage due to death, etc. at the estimated rate of 2.5% (approx) is reduced from the pension / family pension estimate.

(vii) These estimates are increased/decreased at the time of preparation of revised estimate on the basis of actual debits being received from the pension disbursing authorities and the trend of retirees during the year.

Note – As e-scrolls are being received from PSBs, therefore, the actual number of pensioners /family pensioners may be obtained from the e-scrolls.

42. The budget estimates are prepared through the following stages:-

Revised Estimates

Revised estimates is the revision of the figures of Budget estimates of the current year. The expenditure upto August/September as per printed compilation are taken into account and the figures in revised estimates are increased or decreased as per trend of expenditure. The financial impact involved due to issue of government orders are also added.

Note: Based on the same analogy Budget Estimates for the following year is also projected with the Revised Estimates for the current year.

Modified Appropriations

Modified Appropriations are prepared based on the actual expenditure head of account-wise upto January of the current year as per printed compilation.

Appropriation Accounts

It is the final set of the budget. The expenditure against each head of account booked as per printed compilation upto March Final are taken into account and reflected in the Appropriation Account to be submitted in 1st week of June or date prescribed by HQrs office each year. The reasons of variations between the final allotment and actual expenditure are critically explained and action to regularize, if any, is taken.

Monitoring of Pension Budget

43. In order to avoid excess expenditure against the budgetary allotment, a close monitoring of the pension budget is carried out through All India RD&R Compilation generated by the HQrs Office on the basis of the monthly reports of the amounts booked to various pension heads from CDA (PD) Meerut and CDA Chennai and all other Controllers. Also from the debits received from RBI, CAS, Nagpur and the scrolls, e-scrolls / vouchers received from the PSBs /Treasuries.

Submission of Budget Estimates

44. The authorities to whom and the dates by which the various estimates for Non-Effective Heads will be dispatched by this Section are indicated in Para 205 Defence Account Code (Revised edition 2014) and Para 532, Defence Audit Code (Revised edition 1992). Defence Pension Budget as well as Civil Pension Budget is submitted to the MOD and CPAO respectively through the HQrs Office Delhi Cantt. in the First week of October each year.

Financial Settlement with Government of Burma

45. The pensionary charges of those pensioners who retired on or before 1.4.1937 are divisible between the Government of India and Burma. To enable the Government of Burma to accept the relevant debit, an annual report in the proforma given in CGDA's letter No. A/II/8104/Vol.IV dt. 13.3.73 will be rendered to the CGDA for submission to the AGCR by 5th September every year.

Review of Balances

46. The procedure regarding review of balances as laid down in Para 141, Chapter 12 of Defence Account Code (1994) will be followed in this Section.

Defence Exchange Account

47. The procedure regarding Defence Exchange Account as laid down in Para 150, Chapter 8 of Defence Account Code (2014) will be followed in this Section.

Reports and Returns

48. The reports and returns rendered by the Section, which are peculiar to this organisation are shown in Annexure 'A'.

List of Registers

49. The registers maintained in this section, which are peculiar to this organisation and their fly leaf instructions are shown in Annexure 'B'.

Annexure 'A'

SI No	Nature of Reports	Authority	Form on which Rendered	To whom due	Due date
1	Financial Information system	CGDA No A/III/12159/XI/VW MA dated 25.7.97	Manuscript	CGDA	Every Friday of the week.
Monthly					
1	Charged Expenditure	Note 2 under Para 292 Defence A/c Code	-do-	CGDA	20th of each month
2	RBI CAS monthly A/c Reconciliation	Paras 74,75,76, 80 and 83 of Defence Account Code	-do-		15th of each month
3	Monthly Progress report on outstanding dues to MOD on account of supplies made and services rendered	Chapter 7 Defence Account Code	-do-	CGDA	15th of the following month
4	Review & Compilation	CGDA No A/B/II/11244 Review compilation dated 19.5.94	-do-	CGDA	30 th of the following month
5	Monthly progress report	CGDA No. 9928/AN dt 5.9.1958	-do-	AN V Section	3rd of the following month
6	Monthly activity report	CGDA D.O.No. 14036(I)/68/AN-B dated 2.9.1968	-do-	AN Section	8th of the following month
Quarterly					
1	AAC progress report	Para 672 OM Part-II	do	FA Section	5th each of July, Oct., Jan. & April.
2	Security deposit with contractor code head 0/020/99	CGDA No. A/II/Cp.6/ II dt. 25.09.94	do	CGDA	3rd week of 2nd month following QE Mar. June, Sept. & Dec.

Half Yearly					
1	Report on interest from PSBs for delayed remittance of goods receipts, excess & double remittances	CGDA No. 12157/XX	do	CGDA	5th of July & January
Annual					
1	Subsidies paid by Government to various Companies / Corporation /Autonomous Bodies	CGDA No. A/III/11395 /XX/92/ 93 dt. 28.5.93 & A/CA/II/11 385/XVII / 89/90 dt.1.5.90	do	CGDA	15th July
2	Appropriation Account (Central Civil) Grant 32 DAD Salaries	CDA CC Meerut No. A/I/1286/9 3/94/Apr. 18.5.94	do	CGDA/CC Meerut	10th July
3	Subscription of international organization to Defence Service Estimates	Report is called for by CGDA	do	AN/V	15th July
4	Appropriation A/c Coast Guard Organisation	Report is called for by PCDA(Navy)	do	PCDA (Navy) Mumbai	15th July
5	Annual Review of Balances	Para 176 Defence A/c Code	do	CGDA	24th August

Serial No. 1 of Annexure B

Fly leaf Instructions for the Maintenance of Inward Settlement Claim Register

Authority : Para 9 of Defence Proforma Accounting Instructions issued under C.G.D.A.'s Circular No. A/12157-VII dated 22.1.62 reproduced in Part-I Office Order No. 33 of 1962.

Object: To watch the progress of the adjustments and clearance of items passed on by the A.G. /Civil Accounts Officers.

1. The Register shall be maintained on the proforma given below.
2. On receipt of the periodical advices from the Accountant General / Civil Accounts Officers these should be pasted in the appropriate columns of the register showing Debits and Credits separately.
3. Details regarding the Treasury Accounts for which Debits / Credit have been included in the advice should be entered in the relevant columns of the register.
4. The details of adjustments made and the items scheduled to Audit Sections etc. should be posted in the columns intended for the purpose.
5. On receipt of clearance memo entries will be made showing the month's account in which these are adjusted. Paid cheques and M.R.Os. should be excluded from the net amount of the clearance memo and should be adjusted separately.
6. On receipt of Inward settlement Account of the month necessary entries will be made in the Register and the various amounts included in the advices, the clearance Memos and the settlement account should be linked.
7. As soon as the month's account is cleared a summary of the items lying under suspense head for want of vouchers etc. should be prepared.
8. The register shall be submitted to the Officer-in-Charge section and the Group Officers on close of the monthly account.

**Proforma
Inward Claim Register**

Name of AG-

Sl. No.	Name of PDA	Letter no. and date under which claim received	Debit	Credit
1	2	3	4	5

Voucher received and verified	Wanting vouchers	No. and date of issue	Initials of AO / SAO
6	7	8	9

Serial No. 2 of Annexure B
Fly leaf Instructions for the Maintenance of I.D.S. Register

Authority and Object of the fly leaf instructions for the maintenance of IDS Register are the same as laid down in serial no. 1 of Annexure B.

Proforma
IDS Register
Month of Operating P.M.

Sl. No.	Name of PDA	Amount of voucher	Month of booking
1	2	3	4

Amount	Section code of Audit section to which it pertains	Month of adjustment	Initials of SO(A)/AAO
5	6	7	8

Serial No. 3 of Annexure B
Fly leaf Instructions for the Maintenance of Outward Claim Register (U.K. Government)
London

Authority and Object of the fly instructions for the maintenance of IDS register are the same as laid down in serial no. 1 of Annexure B.

Proforma
IDS Register
Month of Operating P.M.

Sl. No.	Period to which the amounts pertain	Name of the disbursing agency	Name of the pensioner	HKSRA No.
1	2	3	4	5

Amount in rupees	Conversion	Sterling	Agency charges	Initials of SAO/AO
5	6	7	8	

CHAPTER –V DISBURSEMENT SECTION

50. The general procedure of work in this section is laid down in Paras 319 to 354 of Chapter IV, Office Manual Part-II, Volume-I (2014). A new system of e-payment namely SBI-CMP has been introduced in this office with effect from 07.10.2013 in pursuance of HQrs office direction vide No. A/III/12157/CMP/2013-14 Dated 08.05.2013 and even No. Dated 05.08.2014 (Para 8 of 14). The Standard Operating Procedure (SOP) for Payment, Accounting and Reconciliation of transactions made through Cash Management Product (CMP) of SBI is reproduced below.

Standard Operating Procedure (SOP) for Accounting and Reconciliation of Transactions made through Cash Management Product (CMP), State Bank of India, Mumbai

In order to bring about uniformity in e-payments made across various offices of the DAD, it has been decided to implement the Cash Management Product (CMP) of SBI in Defense Accounts Department.

2. SBI is the accredited bank in all non-civilian Ministries/ departments and SBI-CMP Branch, Mumbai is authorised as e-Focal Point Branch (FPB) in civil Ministries/departments. CGA vide its OM no. S-11012/e-payment/6/2012 dated 07/08/2012 has decided that SBI CMP Branch, Mumbai will also act as e-FPB for e-payments in defence.

3. SBI has customized its Cash Management Product (CMP) for the Defense Accounts Department for making e-payment through a secured payment gateway. Towards this, SBI has developed a portal which will function as payment gateway for Defense payments with payment advice authenticated by digital signature.

The salient features of CMP are:

- CMP Centre will act as link as well as e-Focal Point Branch (FPB) for e-payment to the beneficiaries through NECS/NEFT/RTGS etc. Payment files, in a prescribed format, will be routed by Account Officers (AO) to CMP portal for effecting e-payments. The CMP Centre would be the one point contact for defence payments.
- The system involves hosting of a secured web-portal which will work as a Payment Gateway. There will be a uniform and approved process across the country with a stricter Turn Around Time (TAT). Payment files will be processed on the same day.
- Settlement of fund with RBI CAS Nagpur based on mandate without any physical instrument. Reimbursement of Funds is claimed from RBI only for and after the payment is effected.
- Daily updation of paid or unpaid data by CMP to all the Accounts Offices on the portal for online reconciliation of payments done on daily basis supported by payment scrolls.
- Accurate reporting mechanism of transactions and accounts. Scrolls uploaded on the Portal contain full history of the transaction including payment reference number, date of payment and date of settlement with RBI.
- Centralized monitoring of Turn Around Time and effective control of Defence Accounts.
- As processing of files, payment to beneficiaries, capturing of payment reference number, settlement of fund with RBI and uploading of scrolls is an automated process, scaling up of the operations will not affect the process flow and the Turn Around Time.
- Storage of all payment data in electronic form. The same can be retrieved at no time for compiling any MIS.

The Defence Proforma transactions, as advised by SBI to RBI Central Account Section (CAS) - Nagpur, date of settlement with the RBI, Debit Scrolls, Date wise Monthly Statement (DMS), Monthly Settlement Statement (MSS) will be made available on the portal by SBI which may be accessed by the concerned sections of our offices for compilation, accounting and linking purposes for which log-in ID and password will be provided.

4. At the time of passing the bill, the existing procedure of operating the PM will continue to be followed by the Audit Sections, **However, in all such cases where payment is proposed to be made through CMP branch by issue of e-mandate, the code head 00/020/81 will be substituted by the code head 93/020/91 (Pay Account Office).** An illustration is given below.

The Punching Medium for CMP payments will be prepared by the Audit Section as under:

Punching Medium for Compilation of e-mandate prepared by Audit Section:

Code Head	Receipts		Code Head	Charges	
	(+)	(-)		(+)	(-)
93/20/91 (PAO electronic advice)	50,000		Relevant Service/ Expenditure Head	50,000	

5. The existing procedure of preparation of section-wise Daily Payment Sheet manually or through OA system shall continue to be followed. The DP Sheet will be prepared for two modes of payments separately i.e.

- For payment through CMP and
- For payment through other than CMP if circumstances warrant such payments.

The Audit Sections would continue to authorize payments and will prepare payment order and DP Sheet in respect of all passed bills indicating requisite particulars like name of the individual/vendor, bank account number, type of account, bank branch code, IFS Code/MICR Code etc. as required in the prescribed format to process the transaction through CMP. The Cheque Slips and related D P Sheets will be forwarded to the Disbursement Section for processing payment.

6. The updated user manual for using various functionalities of defence Payment Portal hosted by CMP is available on the portal < <https://www.sbi.cmp.co.in/MOD>>. The prescribed format in which the payment file will be uploaded and authorized for payment is given in the Annexure 'A'. After effecting payments, the data format in which the debit scrolls will be made available in the portal is given in Annexure 'B'.

7. Debit Scrolls will be sent by the CMP branch on daily basis indicating therein consecutive serial number of the Debit Scroll as per the existing FPB scheme. The Accounts Section will be given access to the Debit Scroll/Payment Scrolls, DMS and MSS only. The pdf file of the Debit Scroll will be downloaded by the Accounts Section on daily basis. The scroll can be down loaded and a print taken by the authorized person. The data of the Payment Scroll will be recorded in the Debit Scroll Register. For this purpose, a separate folio for the SBI, CMP Branch, Mumbai will be opened in the register. It will be ensured that the consecutive serial numbers of Debit Scrolls are strictly watched. The missing serial numbers shall be immediately called for from SBI-CMP centre. The register for Debit Scroll and for Minus Debit Scroll will be maintained separately as per Annexure 'D' and 'E' enclosed to this SOP.

8. In cases where transactions failed because of wrong account number or IFS Code/MICR Codes, the SBI shall send a debit amendment advise to RBI so that the actually paid amount is debited (reduced) from the concerned Defence proforma account with RBI. The Minus debit scroll (completely rejected transactions) with the status Flag 09 (rejected transactions) will be uploaded on the Portal for further action by the PCsDA/CsDA.

9. The debit scrolls will be compiled by the Accounts Section on monthly basis. It will be ensured that the scrolls figures received from the CMP branch are maintained separately. In no case will the transactions received from the CMP Branch be mixed with the transactions of the existing system of manual Focal Point Branch scheme. Registers are also to be maintained separately for the Debit scrolls (Annexure 'D') and Minus Debit scrolls (Annexure 'E').

10. The details of the credited and un-credited amounts will also be available in CMP portal in downloadable pdf file. Access to these two MIS has been given to Disbursement Section. D-Section will download these two MIS from the CMP portal on daily basis. The scroll can be downloaded by the authorized person only. A copy of the credited and un-credited will be sent by the D-section to the Accounts Section for linking and pairing of Schedule III and for the reconciliation of the compilation figures. The details of the rejected items shall be given to the Audit Section concerned for further course of action for settlement.

11. The Accounts Section will maintain the Register separately for the rejected amount (items) of the Minus Debit scroll. The adjustments of the rejected items lying in the Suspense head will be done by the concerned Audit Section to which the rejected item pertains. After this adjustment by Audit Section, Account Section will link and clear these items from Suspense head. (The process is similar to linking and pairing of OMROs and DMROs).

Minus Debit Scroll

The Minus Debit Scroll is the scroll containing the details of rejected items i.e. items for which the respective accounts could not be credited at all. An illustration is given below:

A payment file is uploaded for Rs 50,000 for 50 items. SBI sends the main debit scroll for Rs 50,000/- after effecting payments and debiting the defence Proforma a/c with RBI. The main debit scroll amount will be for Rs 50,000/-. However, it is possible that there are cases which get rejected and the accounts not credited for various reasons. This information from other banks generally comes to SBI after few days from the day SBI made these payments. Since these rejections are known only after few days, SBI will send debit amendment advise to RBI to reduce the debit amount from the concerned Defense Proforma accordingly. Assuming 10 items for Rs 10,000/- gets rejected. This final rejected amount i.e. Rs 10,000/- of 10 items and the details of the rejected items are sent to us through a separate scroll. We name it 'Minus Debit Scroll' for our understanding and convenience. The accounting of these items has to be done accordingly.

These rejected items will be compiled as minus charge in the 00/020/96(Uncredited Suspense a/c) by the Accounts Section. The same will be cleared by the Audit Section by plus charge to 00/020/96. The suspense account therefore becomes nil.

12. At the end of every month, a monthly Punching Medium for the Debit Scrolls (For payment) and Minus Debit Scroll (For rejected items amount), will be prepared by the Accounts Section as under: Annexure-D and Annexure E gives a format of the Debit Scroll Register and Minus Debit Scroll Register to be maintained by each office.

Code Head	Receipts		Code Head	Charges	
	(+)	(-)		(+)	(-)
28/021/00	1,50,000				
00/020/91		1,50,000			
28/021/00		25000	00/020/96		25,000

13. D-section/DDO will also receive Minus Debit Scroll along with the details of rejected items.

The 'D' Section will extract the rejected items which are not credited to the beneficiaries and forward the same to the Audit Section concerned as mentioned at para 10 above for adjustment. The 'D' Section will also maintain the register and watch the clearance of Suspense head 020/96. **The 'D' Section/DDO will be responsible to clear the Suspense Head 020/96 in consultation with Audit Section/Accounts Section and also will liaise with SBI-CMP Centre, Mumbai towards clearing the Suspense Head.**

14. Punching Medium will be prepared by the Audit Section on receipt of the details of rejection amounts mentioned in the Minus Debit scroll from 'D' Section:

(a) In case the transaction has to be totally cancelled:

Code Head	Receipts		Code Head	Charges	
	(+)	(-)		(+)	(-)
			020/96	10,000	
			Concerned Service Head(as earlier)		10,000

-OR-

(b) In case of Re-issue the Payment to the beneficiary:

Code Head	Receipts		Code Head	Charges	
	(+)	(-)		(+)	(-)
020/91	10,000		020/96	10,000	

In both the above cases, a copy of the Punching Medium alongwith the complete details may be forwarded to the Accounts Section and 'D' Section for linking & clearing of the suspense of rejected items.

Note: The re-issue of payment to the beneficiary will be made on the payment order on the form CDA-13.

15. The Category Code "93" may be prefixed with Code Head 020/91 and 020/96 to identify the e-payment made through Cash Management Product (CMP) Centre Mumbai.

16. In case of any doubt, your office may contact EDP Section or Accounts Section of HQrs office and

- **Shri Sanjay Srivastava, Asst GM, SBI, the Nodal Officer, CMP Centre Mumbai, Cell No. 09833225718 ,E-mail: itro@sbi.co.in**
- **Shri Priyansh Sharma, Asst. Vice President, SBI-CMP Centre, Mumbai Cell no-07738766661, E-mail: itro@sbi.co.in**

The particulars of the SBI-CMP Centre are as under:-

Postal Address: 31 Mahal Industrial Estate, Andheri East, Mumbai- 400093

BSR Code : 0004260

IFS Code : SBIN0004266

Branch Code : 004266

Contact : Ph 022-26875115, 26874800

Annexure 'A'

SR. NO.	FIELD NAME	LENGT H	STRUCTUR E	REMARKS
1	CDA Code	6	NUM	Mandatory Field
2	Name of the CDA	25	ALPHA/NUM	Mandatory Field
3	Sub Office Code	6	NUM	Mandatory Field
4	Sub Office Name	25	ALPHA/NUM	Mandatory Field
5	Name of the Beneficiary	40	ALPHA	Mandatory Field
6	Account Number	20	NUM	Mandatory Field
7	IFSC Code	11	ALPHA/NUM	Mandatory Field(Either field 7 or field 8)
8	MICR Code	9	NUM	Mandatory Field(Either field 7 or field 8)
9	Account Type	2	NUM	Mandatory Field if field 7 is blank
10	Amount	13	NUM	Mandatory Field(Last two digit will be paisa)
11	Payment Reference Number	12	ALPHA/NUM	Mandatory Field
12	Pay by date	10	DATE	DD/MM/YYYY Optional
13	Vendor Code	4	NUM	Optional
14	Vendor Address	50	ALPHA/NUM	Optional
15	Bill Number	25	ALPHA/NUM	Optional
16	Bill date	10	DATE	DD/MM/YYYY Optional
17	Narration	100	ALPHA/NUM	Mandatory Field(Will be printed in Pass Book)
18	E-mail ID of the Beneficiary	50	ALPHA/NUM	Optional
19	Cell Number of the Beneficiary	12	NUM	Optional
20	Additional Field	25	ALPHA/NUM	For PCDA/AO use

Annexure 'B'

SR. No.	FIELD NAME	LENGT H	STRUCTURE	REMARKS
1.	CDA Code	6	NUM	Mandatory Field
2.	Name of the CDA	25	ALPHA/NUM	Mandatory Field
3.	Sub Office	6	NUM	Mandatory Field
4.	Sub Office Name	25	ALPHA/NUM	Mandatory Field
5.	Name of the Beneficiary	40	ALPHA	Mandatory Field
6.	Account Number	20	NUM	Mandatory Field
7.	IFSC Code	11	ALPHA/NUM	Mandatory Field(Either field 7 or field 8)
8.	MICR Code	9	NUM	Mandatory Field(Either field 7 or field 8)
9.	Account Type	2	NUM	Mandatory Field if field 7 is blank
10.	Amount	13	NUM	Mandatory Field(last two digit will be paisa)
11.	Payment Reference No.	12	ALPHA/NUM	Mandatory Field
12.	Pay by Date	10	DATE	DD/MM/YYYY Blank for immediate payment
13.	Vendor Code	4	NUM	OPTIONAL
14.	Vendor Address	50	ALPHA/NUM	OPTIONAL
15.	Bill Number	25	ALPHA/NUM	OPTIONAL
16.	Bill Date	10	DATE	DD/MM/YYYY OPTIONAL
17.	Narration	100	ALPHA/NUM	Mandatory Field(will be printed in Pass Book)
18.	E-mail ID of the Beneficiary	50	ALPHA/NUM	OPTIONAL
19.	Cell No. of the Beneficiary	12	NUM	OPTIONAL
20.	Additional Field	25	ALPHA/NUM	For PCDA/AO use
21.	Status Flag	2	NUM	01/02/03/09 CMP, SBI Use in reverse MIS/Scroll
22.	Mode of Payment	4	ALPHA	DCS/RTGS/NFT/NECS CMP Use in Scroll
23.	UTR Reference Number	16	ALPHA/NUM	CMP, SBI Use in reverse MIS/Scroll
24.	UTR Date	10	DATE	DD/MM/YYYY CMP SBI Use in MIS/Scroll
25.	CMP Reference	12	ALPHA/NUM	Mandatory Field
26.	Scroll Number	4	NUM	Numerical; Mandatory
27.	Scroll Date	10	DATE	DD/MM/YYYY; Mandatory
28.	Remarks	50	ALPHA/NUM	Mandatory for Status Code 02/03/09

Annexure-D

DEBIT SCROLL REGISTER
For the Month of April 2013

(Amount in Rs)

SR No.	Debit Scroll Number	Date of Debit Scroll	Debit Scroll Amount	Payment File Reference No	Schedule III Reference No and date	Schedule III amount
01	03	01-04-2013	50,000	0404130001003		
02	04	03-04-2013	20,000	0504130002003		
03	05	08-04-2013	40,000	0604130003003		
04	07	16-04-2013	30,000	0704130005003		
05	08	25-04-2013	10,000	0804130006003		
Total			1,50,000			

Annexure-E

MINUS DEBIT SCROLL REGISTER
For the Month of April 2013

(Amount in Rs)

SR No.	Minus Debit Scroll Number	Date of Minus Debit Scroll	No of Uncredited items	Minus Debit Scroll Amount	Original Debit Scroll No	Original Debit Scroll Date
01	03	01-04-2013	2	10,000	55	22-03-2013
02	04	03-04-2013	1	5,000	59	24-03-2013
03	05	11-04-2013	1	3,000	03	01-04-2013
04	07	16-04-2013	1	2,000	05	08-04-2013
05	08	25-04-2013	2	5,000	07	16-04-2013
Total				25,000		

CHAPTER -VI
Pension Payment Order Section

General

51. Pension Payment orders relating to claims which are processed through computer are also being generated on computer. The claims which are notified manually are only sent to PPO Section for typing. G-I/Military, G-I/Civil and Grants (ORs) Sections have their own PPO Section for typing of PPOs in respect of claims notified manually and as such duties and procedure prescribed as under are common to these PPO Sections. However, PPO Cell of G-I/Civil Section despatches a list of computerised as well as manual typed PPOs in a month to the concerned pension disbursing authorities. In case of PBOR similar list of service pension cases is sent by Service (EDP/Manual) Section.

Duties

52. The duties of PPO Section are:

- (i) to receive draft pension payment orders from various groups of the sections.
- (ii) to scrutinize the draft pension payment orders.
- (iii) to type draft pension payment orders, compare fair copies with the draft and return to the concerned group / sub sections of the Grants Sections.
- (iv) to issue duplicate copies of pension payment orders in the event of originals being reported to have been lost.

Distribution of Work

53. The work in the section is divided into the following three groups:-

- (a) Group-I deals with administration, comparison and correspondence.
- (b) Group-II deals with issue of duplicate copy of PPO on the basis of loss certificate.
- (c) Group-III deals with typing of draft PPOs and dispatch of corrigendum PPOs

Pension Payment Orders

54. Pension Payment Orders (short title PPO) is the authority for payment of all kind of pensions which is approved by the Officer - in - Charge of the concerned Grants Sections of this office.

55. The specimen signatures of the officers of the Grants Section, who are authorised to approve and sign the draft pension payment orders will be obtained and recorded by this Section in a separate register (PPO -R-1).Specimen of the register is appended at serial No. 1 of Annexure 'B' to this Chapter.

56. The details regarding the various categories of pensioners, the particular Grants sections which prepare the draft Pension Payment Orders and the number of copies of the Pension Payment which will be typed are as follows:-

Category of Pensioners	Grants Section	No. of copies
(a) Civilians and their families	Grants-1 (Civil)	4 copies
(b) Commissioned Officers and their families	Grants-1 (Commissioned Officers)	5 copies

(c)	JCOs and Other Ranks (Service)	Grants (Other Ranks)	3 copies
(d)	JCOs and other ranks (Disability)	Grants (Other Ranks)	3 copies
(e)	JCOs and other ranks (Disability re- assessment)	Grants (Other Rank)	3 copies.
(f)	JCOs and other ranks (family)	Grants (Other Ranks)	3 copies.
(g)	JCOs and other ranks (Commutation)	Grants (Other Ranks)	3 Copies
(h)	State Forces pensioners (Family)	Grants –1 (Commissioned Officers)	6 Copies.

Scrutiny of Draft PPOs

57. The draft Pension Payment Orders, which are numbered serially in consecutive order for the calendar year are sent by the sub-Sections of Grants Section to this Section in one batch every day alongwith covering list which is prepared in triplicate. After verifying the enclosures, the Administration group of this Section will return the duplicate copy of the covering list to the Grants Section immediately duly acknowledged. The draft Pension Payment Orders will be scrutinized to ensure that:-

- (i) the draft PPOs are in consecutive order;
- (ii) draft PPOs have been signed in full and the signature agree with the specimen signatures kept on record in the Section is PPO-R-I;
- (iii) the enclosures of the PPOs, if any, are attached with the draft.
- (iv) they have been prepared in the appropriate form and are clear and legible.
- (v) there are no over-writing, erasures and interpolations in the draft PPOs and if there are over writings, etc. these are properly attested by the officer approving it;
- (vi) no unauthorized abbreviations of any kind have been used;
- (vii) the name of the pensioner is written in block letters;
- (viii) a separate draft Pension Payment Order is used for each pensioner;
- (ix) the amount of pension is specified in figures as well as in words;
- (x) the place and channel of payment are clearly and legibly specified;
- (xi) the address of the parties to whom copies of the PPO are required to be sent, is full and complete in all respects.

58. On scrutiny of the draft PPOs, if any mistake / omission is noticed, the same should be returned to the concerned sub-Section of the Grant Section for correction. The details of such PPOs are to be noted in the register, to be maintained in the proforma given as under, and its return should be watched through this register.

Proforma

Sl. No.	PPO No. and year	Name of the pensioner	Name of the Record Office	Date of return
1	2	3	4	5

Initials of the Auditor / SO(A)	Date of return duly corrected	Initials of the Auditor / SO(A)	Remarks
6	7	8	9

Typing, comparison and checking of Pension Payment Orders.

59. The draft PPOs will then be distributed to the various typists for typing out fair copies through a separate register which will be maintained in the prescribed form PPO-R-2. The return of copies of the draft PPOs duly typed by the typists will be watched through this register. Specimen of the register is appended at serial No. 2 of Annexure 'B' to this Chapter.

60. Normally all the drafts received on a particular day will be typed during the course of the next working day. Three copies of the PPOs as indicated on each draft PPO will be typed on the appropriate forms, care being taken to ensure that no scratch or overwriting in the fair copies of the Pension Payment Orders occur. The draft PPO will invariably be endorsed through a rubber stamp as under and signed by the person concerned:

- (a) Typed by
- (b) Compared by
- (c) Test checked by

61. After the draft PPOs are typed by the typists, the typed PPOs together with draft PPOs will be distributed to comparers through a separate register, which will be maintained in the prescribed form (PPO-R-2). Specimen of the register is appended at Serial No. 2 of Annexure 'B' to this Chapter. The return of the copies of the draft PPOs duly compared by the comparers will be watched through this register. The typed PPOs will be compared by the comparers with reference to the draft PPOs.

62. The comparison will be done cent percent by the comparers. 10% check will be exercised by the SO (A) /AAO with specific reference to name, rate, period and connected foot notes of all series except 'M' Series (relating to Military officers and Imperial Pensioners) and commutation of service pension, which will be test checked cent percent in all respects.

63. The typed copies will be marked original, duplicate etc. with rubber stamp provided for the purpose.

Signing of Pension Payment Orders

64. All the typed copies of each PPO will then be submitted for signature of the officer authorised to sign Pension Payment Orders. They will be signed by the officer "For Principal Controller of Defence Accounts (Pensions)". the original and duplicate copies thereof will be signed by the officer in ink and the remaining copies will be enfaced by him with a rubber stamp of his facsimile signature. The signature code rubber stamp will also be affixed on all copies.

65. The officer will also initial the draft PPO to eliminate the possibility of its being re-typed. For this purpose, a rubber stamp will be used as shown below:-

"Fair Copy issued" A.O. (P)

The officer will initial above his designation after the rubber stamp is imprinted on the draft PPO. This stamp will remain in the personal custody of the officer.

66. The original copy of the PPO will, thereafter, be embossed with a special seal of payment authority, which will remain in the personal custody of the officer-in-charge.

67. The PPOs will be ordinarily signed by the officer-in-charge of this Section. However, a panel of more "Aid officers" which may increase or decrease depending upon the requirement, will be authorised by the Principal CDA (Pensions) to sign the PPOs when the quantum of work of signing the fair copies of the PPOs increases due to intake of large number in the section.

68. Specimen signatures of the officers authorised to sign PPOs on behalf of Principal CDA (Pensions) will be sent by Audit Technical Section to all pension disbursing authorities and their acknowledgements obtained and recorded.

69. The officers who sign fair copies of the PPO will sample 1% of the PPOs to ensure that fair copies thereof are correctly prepared in all respects/ draft copies of the PPOs so test checked will suitably be enfacéd over their dated initials.

Despatch of Pension Payment Orders

70. The PPOs will generally be ready for dispatch / return to Grant Section concerned 4 days after their receipt in this Section.

71. All copies of the signed PPOs will be handed over to the despatcher. They will sort out the PPOs category- wise and the PPOs will be disposed of in the following manner after affixing the date of dispatch in all the copies:

I. Grants-1 (Civil)

	Despatched to	Remarks
Original	Concerned operative group of the Grants Section	With the triplicate copy of the forwarding list for onward transmission to the PDA through the Head of the office.
Duplicate	C.H. Section	For preparation of Audit Card
Triplicate	PPO Section Library	These will be bound by this Section in convenient batches and will be sent to the Old Record Section of G-I/Civil for record.
Quadruplicate	Operative group of the Grants Section	For onward transmission to the Head of the office.

II. Grants-1 (Commissioned officers)

PPO	Despatched to	Remarks
Original	Pension Disbursing Authority	For making payment
Duplicate	CH Section	For preparation of Audit Card
Triplicate	PPO Section Library	These copies will be bound by this Section in convenient batches and will be sent to the Old Record Section for record.
Quadruplicate	concerned operative group of the Grants Section	with the triplicate copy of the forwarding list for record in the operative groups of the Grants Section.

Quintuplicate	Concerned operative groups of Grants Section	For onward transmission to Army/Air / Navy Head quarter
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III. Grants (Other Ranks) (Service Pension)

Original (initial awards)	G2 Section of the Grants Section	with the triplicate copy of the forwarding list for onward transmission to the Pension Disbursing Authority through the concerned Record officer alongwith the service documents
Original, (Corrigenda, and PPO of IMPs drawing pension from PDAs under the control of Indian Embassy, Nepal)	Pension disbursing authority direct.	For making disbursement
Duplicate	CH Section	For preparation of Audit Card
Triplicate	Grants Section	For onward transmission to the concerned Record officer.

(Disability Pension)		
Original (initial award)	Grants Section	with the triplicate copy of the forwarding list for onward transmission to the PDA through the concerned Record officer alongwith connected documents.
Original (Corrigenda and PPO of IMPs drawing pension from PDAs under the control of Indian Embassy Nepal).	Pension disbursing authority direct.	
Duplicate	Card Holder Section	For preparation of Audit Card
Triplicate	Grants Section	For onward transmission to the concerned Record officer.
	(Disability Re- assessment)	
Original	Pension disbursing authority direct.	For making payment
Duplicate	Card Holder Section	For posting on the Audit Card of the concerned pensioner.

Triplicate	Grants Section	For onward transmission to the concerned Record officer
Family Pension		
Original (initial)	Grants Section	with the triplicate copy of the forwarding list for transmission to the PDA through the concerned Record officer alongwith the connected documents.
Original (corrigenda, and family)	Pension disbursing authority direct	For making payment
Original (Corrigenda, and	Pension disbursing authority direct	For making payment

PPOs of family pensioners drawing pension from PDAs under the control of Indian Embassy Nepal)		
Duplicate	Card Holder Section	Fro preparation of Audi Card
Triplicate	Grants Section	For onward transmission to the concerned Record officer
IV (Commutation)		
Original	Grants Section	with the triplicate copy of the forwarding list for transmission to the PDA through the concerned Record officer
Duplicate	Card Holder Section	For posting in Audit Card
Triplicate	Grants Section	For library of PPO Section
V State Force Pensioner		
Original	Grants Section	with the triplicate copy of the forwarding list for transmission to the PDA through the concerned Record officer
Original (corrigenda etc.)	Pension disbursing authority direct	For making payment
Duplicate	Card Holder Section	For preparation of Audit Card
Triplicate	Grants Section	For State Section Library
Quadruplicate	Audit Section	For requisite action
Quintuplicate	Grants Section	For record in the Section
Sixtuplicate	Grants Section	For record in the Section

72. For the purpose of recording dispatch of original copies of PPOs to the pension disbursing authorities, a separate dispatch register will be maintained in the prescribed form : PPO-R-3. Specimen of the register is appended at Serial No. 3 of Annexure 'B' to this Chapter. This register will also serve the purpose of stamp accounts utilized for the purpose of dispatch. All Pension Payment Orders pertaining to one pension disbursing authority in a day will be dispatched in one cover through registered post.

73. In all cases where payment is to be made through foreign agencies, original copies of the Pension Payment Orders will be sent to Audit Section concerned for onward transmission to pension disbursing authority.

74. Original copies of Pension Payment Orders marked as "No Payment" will be recorded by Grants Section concerned alongwith draft copies thereof.

Out Today PPOs

75. All out today draft PPOs are received centrally in Group-I. On receipt of these draft PPOs, the same are scrutinized, in the manner as explained in Para 57, to ensure that the same are complete in all respects. Thereafter, the same is entered date-wise in a register maintained for the purpose and sent to Group-II for typing. After typing the same is returned to Group-I for comparison, signing by Officer and embossing the seal. After completing the above action, the original, triplicate and draft copies of PPOs are sent to the concerned Section for its despatch to the Record Office / PDA concerned on the same day and the CH copy is retained by Group-I for dispatching to CH Section after the end of the month.

Issue of duplicate copies of Pension Payment Order for payment only

76. If the original copy of a Pension Payment Order is reported to have been lost, a duplicate copy thereof will be supplied by this section after obtaining the following loss certificate duly signed personally by the Pension Disbursing Authority with his office seal.

" Certified that Pension Payment Order No.....of in respect of.....(name) (Personal No. / Regiment No.)of (Rank and Name) of(Unit / formation / Arm of service) has been lost/ is not available and to avoid double payment being made, a note has been kept in Payment /check / Descriptive Register on record in my office. The same, if found out or received from any authority at a later stage will not be acted upon but will be returned to the Principal CDA (Pensions) Allahabad, for cancellation".

NOTE:- When PPO is lost before first payment, a declaration from the pensioner that no payment has been received and a non payment certificate from the PDA concerned, should invariably be enclosed along with the loss certificate.

77. The true copy will be prepared under proper authority by this section with reference only to the original copy of draft Pension Payment Order and will be dispatched to the Pension Disbursing Authority on a priority basis and his acknowledgement watched and properly recorded. An endorsement to this effect should also be made on the draft PPO and date of issue of duplicate PPO and to whom issued to be noted. The specimen of the forwarding memo for issue of duplicate copy of the PPO is appended at Annexure 'C' to this Chapter.

78. All cases of issue of duplicate copies of PPO will be recorded in a register in the prescribed form (PPO-R-4) Specimen of the register is appended at Serial No. 4 of Annexure 'B' to this Chapter.

Issue of duplicate copy of the PPO for Record only

79. Duplicate copy of PPO meant for record by the Pension Disbursing Authorities is sent by this Section. For this purpose, a list of such PPOs with loss certificates, as and when received from the Pension Disbursing Authorities, the same is sent to CH Section year-wise and series-wise for making Xerox copies from master sets. The CH Section after making Xerox copies from master set, duly certified as true copy, sends them to this Section. PPO Section after pairing with loss certificates sends them to the PDAs concerned without embossing the payment authority seal.

Note: If a Pension certificate is reported to have been lost before drawal of pension, a duplicate Pension Certificate will be issued by the Grants Section concerned after obtaining a declaration from the pensioner to that effect and also a non-payment certificate from the Pension Disbursing Authority.

Reports and returns

80. The reports and returns rendered by this section which are peculiar to this organisation are shown in Annexure 'A' to this Chapter.

List of Registers

81. The list of registers maintained in this section which are peculiar to this organisation and their fly leaf instructions are shown in Annexure 'B' to this Chapter.

Annexure - 'A'
List of Reports and Returns to be rendered by Pension Payment Order Section

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
1	2	3	4	5	6
1.	Daily Progress Report	Para 80, OM Pt. - IV Vol-I	Manuscript	Officer - in-charge / Group officer	Daily
2.	Weekly Progress Report	Para 80, OM Pt. - IV Vol-I	Manuscript	CDA/Pr. CDA (P)	Every Monday

Proforma
Daily Progress Report

Date	No. of PPOs on the preceding day typed / un-typed	No. of PPOs received	No. of PPOs dispatched	No. of typists	No. of PPOs typed
1	2	3	4	5	6
No. of PPOs in hand typed / un-typed	No. of letters in hand	Oldest date	Remarks	Initials (A) / AO	SO Group officer
1	2	3	4	5	6

Proforma
Weekly Progress Report

Date	Opening Balance typed / un-typed	Received	No. of typists	No. of PPOs typed	No. of PPOs despatched
1	2	3	4	5	6

No. of PPOs signed by the Office in-charge PPO section	No. of PPOs signed by the other officers	Remarks
7	8	9

AO/ SAO(P) Group Officer JCDA (P) /CDA(P) / PCDA(P) Officer-In-Charge PPO Section

Annexure-B

List of Registers maintained in the Pension Payment Order Section and their fly leaf instruction

Srl. No.		Srl. No.	
1.	Register of specimen Signatures	3.	Despatch register
2.	Register for distribution of draft Pension Payment Orders to the typists / comparers and watching the return thereof.	4.	Register showing the issue of duplicate copies of Pension Payment Orders to the Pension Disbursing Officers

Serial No. 1 of Annexure-B

Fly Leaf Instructions for the maintenance of the Register of Specimen Signatures

Authority - Para 55 Office Manual Part-IV (Volume-I).

Object- To verify the signature of the officer authorised to sign the draft Pension Payment Orders.

1. The register will be maintained in the following Proforma.
2. In this register, the specimen signature and initials of all the officers of the Grants Sections who are authorised by the Principal Controller of Defence Accounts (Pensions) to sign on his behalf all the draft Pension Payment Orders, will be recorded duly attested by the Group Officers of the concerned Grants Sections.
3. The register will be submitted to the Officer-in-Charge on the 10th of every month.

Proforma		PPO - R-1		
Sl No	Name of the officer authorised to sign PPOs.	Signatures	Initial	Attestation by the Group Officer
1	2	3	4	5

Serial No. 2 of Annexure-B

Fly Leaf Instructions for the maintenance of the Register for distribution of draft Pension Payment Orders to the typists / comparers

Authority - Para 59 Office Manual Part-IV (Volume-I).

Object- To watch proper distribution of draft Pension Payment Orders to the typists for typing and Comparers for comparing the fair copies of Pension Payment Orders and return of the typed / compared copies of Pension Payment Orders from them.

1. The register will be maintained in the following Proforma.
2. A proper record of the draft copies of the Pension Payment Orders distributed to the typists / comparers will be maintained in this register.
3. The return of the copies of the draft Pension Payment Orders duly typed by the typists and compared by the comparers will be watched through this register.

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

(A) Register for typists

PPO - R-2

Date	Name of typist.	Opening balance of PPOs	No. of PPOs distributed.	No. of PPOs typed.	Closing balance.	Initials of typists.	Initial of SO(A) / AAO
1	2	3	4	5	6	7	8

(B) Register for Comparers

Date	Name of Comparer	Opening balance of PPOs	No. of PPOs distributed.	No. of PPOs Compared	Closing balance	Initials of Comparers	Initial of SO(A) / AAO
1	2	3	4	5	6	7	8

Serial No. 3 of Annexure-B

Fly Leaf Instructions for the maintenance of the Desptach Register

Authority - Para 72 Office Manual Part-IV (Volume-I).

Object- To watch proper desptach of the original copies of Pension Payment Orders.

- The register will be maintained in the following Proforma.
- A systematic record of the dispatch of the original copies of the pension payments orders to the Pension Disbursing Officers will be maintained in this register
- The register will also serve the purpose of the Postage Stamp Account utilized for the dispatch of the Pension Payment Orders. A daily summary of the stamps indicating (a) receipt of stamps from Record Section (b) stamps utilized in the desptach and the balance of stamps in hand will be prepared and recorded at the end of the day duly attested by the SO(A) / AAO.

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

Proforma

PPO-R-3

Date	Postal Receipt No	No and the series of the PPOs dispatched	Name of the PDA to whom dispatched	Amount of the Service stamp affixed	Dated initial of SO(A)/ AAO
1	2	3	4	5	6

Serial No. 4 of Annexure-B

Fly Leaf Instructions for the maintenance of the Register showing issue of duplicate copies of Pension Payment Orders to the Pension Disbursing Officer

Authority - Para 78 Office Manual Part-IV (Volume-I).

Object- To keep a proper record of the issue of duplicate copies of original Pension Payment Orders reported to have been lost.

1. The register will be maintained in the following Proforma.
2. A proper record of the issue of duplicate copies of the original pension payment order reported to have been lost, when furnished to the Pension Disbursing Officers, will be maintained in this register.
3. The register will be submitted to the Officer-in-Charge on the 10th of every month.

Proforma

PPO-R-4

Sl. No.	PPO No.	Name of the P.D.A. to whom duplicate copy issued	Date on which duplicate PPO issued.	No. and date of letter under which duplicate copy is issued.	Page No. and file No. where loss certificate has been filled.	No. and date of acknowledgement from the PDA.	Dated initial of SO (A) / AAO
1	2	3	4	5	6	7	8

Annexure 'C'

Registered
 No. PPO /39/-----
 Office of the Pr. CDA (P) Allahabad
 Dated:

To

Subject: Issue of duplicate copy of PPO.
 Reference Your letter no. ----- dated

Duplicate copy of the Pension Payment Order No. in respect of Ex
 (Regimental No.)..... (Rank)..... Name..... of Record Office
 is enclosed

Please acknowledge receipt.

AAO (Pensions)

Enclosures:-

Chapter -VII

Post Audit Section General

General

82. Principal CDA (P), Allahabad acts centrally as the auditing controller for the post audit of Defence Accounts Department Pay Bills, TA Bills, Contingent Bills, etc. with effect from 1.4.1972 for all CDAs including CGDA office except his own office. However, CDA Patna acts as the auditing Controller for Principal CDA (P), Allahabad.

Functions

83. The main functions of the Post Audit Section is to conduct the post audit of Defence Accounts Department Pay bills, TA bills, Contingent bills in order to ensure that financial rules and orders prescribed by the Government are being observed meticulously by the Controllers and there is no infringement of standard of financial propriety. Beside the above, the Post Audit Section also deals with the work relating to:

- (a) rendition of audit report relating to the removal of anomaly by stepping up of pay of senior on promotion drawing lesser pay than his juniors.
- (b) reimbursement of the cost of Aya charges
- (c) grant of advance increments on achieving sport excellence
- (d) leave and joining times cases
- (e) enforced halts cases
- (f) cases for enhancement of limit of permanent advance in respect of various Controllers offices.

84. Post Audit Section consists of 3 Groups. Group-I mainly deals with work relating to general administration, pay anomaly, maintenance of Part-II office orders of all Controllers of Defence Accounts, distribution of dak, etc. Group- II is responsible for post audit of TA/DA, LTC and contingent bills pertaining to all the Controller offices except PCDA (P) and Group-III deals with the post audit of Pay bills and Medical bills of all the Controllers offices except PCDA (P)..

Objects of Audit of Expenditure

85. The main objects of audit of expenditure as laid down in Para 47 of Defence Audit Code (Revised edition 1992) are to ensure that :-

- (a) there is provision of funds for the expenditure duly authorised by the competent authority.
- (b) The expenditure is in accordance with the sanction accorded and is incurred by an officer competent to incur it.
- (c) the claims are made in accordance with rules and are in proper form.
- (d) the expenditure sanctioned for a limited period is not admitted in audit beyond that period without further sanction.
- (e) the payment is made to the proper person and it is acknowledged and recorded that a second claim against the Government on the same account is impossible.
- (f) the charge is correctly classified.
- (g) the expenditure does not involve breach of any of the standards of financial propriety.

Audit of Bills and Vouchers

86. The detailed audit of bills and vouchers as laid down in Para 62 of Defence Audit Code (Revised edition 1992) is conducted to see that:-

- (a) the bills and vouchers are in the prescribed form and in original.
- (b) the bills and vouchers are duly receipted by payees.
- (c) the amount of the bills are shown both in figures and words.
- (d) there are no erasures and that any alterations in the total are attested by the officer concerned, as many times as they are made.
- (e) no vouchers or orders has been signed by the subordinate for an officer.
- (f) the bills are signed in ink. No. bill or vouchers signed with a stamp being accepted.
- (g) stamps are affixed on all vouchers for sum in excess of Rs. 5000/-.
- (h) fund and income tax deductions have been made correctly.
- (i) time barred claims are not processed without the sanction of the competent authority as prescribed in Financial Regulations. Part-I & II (Revised edition 1983)
- (j) copies of sanction are certified by the sanctioning authorities or by a gazetted officer, authorised to sign.

Audit of Pay Bills

87. The pay bills will be checked normally with reference to those last audited and where necessary with reference to fundamental data, such as last pay certificate, Part-II office orders and the Rules and orders governing pay and allowances.

88. The main points to be observed in auditing the establishment pay bills, as laid down in Paras 183,184 and Para 191 to 195of Defence Audit Code (Revised edition 1992) and Chapter V of Office Manual Part-II Volume-I (2014), are:-

- (a) that the arithmetical calculations are correct.
- (b) that the post for which pay is claimed has been duly sanctioned.
- (c) that the officer is entitled to the rate of pay, subsistence allowance or leave salary claimed.
- (d) that the allowances such as DA/HRA etc have been claimed correctly and are recorded with requisite certificates, where necessary.
- (e) that the recoveries on account of income tax, fund subscriptions, license fee, allied charges and other demands have been correctly made.
- (f) that the increment certificate is attached, when an increment is drawn.
- (g) that no pay and allowances have been drawn in respect of an officer beyond the date of attaining the age of superannuation, unless his services have been extended by the competent authority.
- (h) that the dates of birth of all civilian personnel are indicated in the paybills for March every year.
- (i) the bill is stamped, where necessary.

Audit of Medical Bills.

89. In addition to the general checks for the audit of bills and vouchers as prescribed in Annexure-D referred to in Para 430 of Office Manual Part-II, volume-I, (Revised edition 2014) the following points also be seen during the audit of the reimbursement of medical claims.

- (a) that the Government servant is entitled to reimbursement of medical expenses.
- (b) that the medical attendance / treatment has been taken from the authorised medical attendant.
- (c) that the treatment has been taken in the Government / recognized hospitals.

- (d) that a separate claim has been preferred for each patient on Med-97 duly completed in all respects, signed and receipted by the Government servant and is countersigned by the controlling officer.
- (e) that the bills are supported by the essentiality certificate in the prescribed form 'A' or 'B' as the case may be duly completed and signed by the AMA, cash receipt in Medical -97 in respect of consultations and injection fees, received by the AMA and cash memos for medicines purchased and hospital receipts for amounts paid to a hospital duly verified by the AMA.
- (f) that the medicines for which reimbursement is claimed, have not been declared inadmissible by the DGMS, New Delhi.
- (g) that the consultation fees and injection fees are reimbursed according to the schedule of rates prescribed by the Government.
- (h) that the advance for the treatment, if any, as entered in the Demand Register, is recovered.
- (i) that the accommodation allotted in the hospital, is according to the status of the Government servant and that diet, nursing and other hospital charges claimed, are admissible under rules.
- (j) that the treatment for disease like TB / Cancer /Polio etc. is covered by the special orders on the subject.

Audit of Traveling Allowance bills

90. The traveling allowance claims of gazetted officers and members of the establishment of the Defence Accounts Department are pre-audited and paid by the Transportation Section of the office to which they belong. In conducting the audit of travelling allowance claims, the following points will specifically be seen in addition to checks prescribed in Paras 232 and 234 and of Defence Audit Code (Revised edition 1992) that:-

- (a) the claims for travelling allowance for journeys by rail, road, river, sea or air have been submitted on the prescribed forms in accordance with the instructions printed there on and that they are supported by all the necessary certificates as prescribed in Regulations.
- (b) the journey was performed as expeditiously as possible and that no bill has been submitted for it before.
- (c) the duty on which journey was performed is such as to entitle the individual who performed, to traveling allowance under rules and that the sanction of the competent authority has been accorded, where this is necessary.
- (d) the rates of rail, steamer or air fare charged agree with the tariff of railway, steamer ship or Air company concerned.
- (e) the distance for which mileage has been claimed are correct where these can be checked from data available in the audit office as for example fare or time-table. Any claims of journey of road or river, the distance for which mileage is claimed, if not susceptible check in the audit office, will be accepted on the responsibility of the countersigning officer, who is required to ensure that correct distance are charged for.
- (f) no allowances have been claimed which are not covered by Regulations or orders.
- (g) the claims are countersigned by controlling officers, where necessary.
- (h) any advance of travelling allowance taken in respect of the particular journey for which the claim preferred, has been brought to account in the claim.
- (i) the sanction accorded for travel by air is prima-facie in order with reference to the data given in the TA claim itself.
- (j) in the case of claims for daily allowance for halts on temporary duty station, necessary deductions are made in respect of state hospitality received and transport facility enjoyed, if any.
- (k) in the case of claims for leave travel concessions, the provisions of Government orders issued on the subject are complied with.

Audit of Contingent Vouchers

91. Contingent and miscellaneous charges will be audited in accordance with, the general rule for the audit of cash expenditure as given in Chapter VI of Office Manual Part-II, Volume-I (2014). In the case of contingent charges, it will be further seen that: -

- (a) the charges are of a kind normally on account of office or other contingencies and that they are not of an unusual or extra ordinary nature.
- (b) the rates and prices are prima-facie not extravagant and the standards of financial propriety have been observed.
- (c) the bill is in proper form and any certificates required under the financial rules have been furnished.
- (d) that the vouchers in excess of Rs. 25/- are furnished.
- (e) no charges for pay and allowances (except pay and allowances of part time employees of regular categories.) are included in the contingent bills.
- (f) the recurring charges have been sanctioned by the competent financial authority.
- (g) the expenditure is incurred by a Government servant competent to incur it and that it has received such sanction, as is necessary.
- (h) the charges for non-official publications (including News papers) conform to Para 604 Regulations for the Army Volume-II (1987) Edition. (i) printing, binding and stationery charges do not contravene the rules contained in the "Rules for the Supply and use of stationery stores and "those for Printing and Binding."
- (j) no charges is preferred for section writing i.e. for copying manuscript by price work without the previous sanction of the authority which may sanction the employment of an establishment and that to such charge is passed to any person in receipt of salary from Government.
- (k) charges for liveries and warm clothing for Group 'D' employees are claimed in accordance with the conditions laid down in Appendix-VI Financial Regulations, Part-I Volume-II (Revised edition 1983) and other special Government letters issued for the purpose.
- (l) the expenditure has been incurred with due economy and in no case merely to avoid lapse of funds.
- (m) charges for which scales are laid down do not exceed those scales and the charges for which sanction of the higher authority is necessary, have been so sanctioned.
- (n) if the expenditure in the month of March is unusually heavy it does not lead to any irregularities.

Scope of Audit

92. The extent to which the various cases of bills and accounts pertaining to Defence Accounts Department will be audited is shown below as per Annexure to Para 42 of Defence Audit Code (Revised edition 1992). The quantum of audit may, however, be suitably increased under the personal orders of the CDA /PCDA (P) to the extent he may order at his discretion where the state of accounts is un-satisfactory and warrants more detailed audit.

(a)	Post Audit of Pay Bills (including supplementary bills) of officers	16. 2/3 % i.e. one months bills including supplementary pay bills in a period of 6 months.
(b)	Post Audit of Pay Bills in respect of non gazetted establishment	33.3% i.e. one month's bills in each quarter.

(c)	Post Audit of traveling allowance bills for officers and establishment	1/4th or 25% of the bills received during each month to be selected by SO (A) /AAO should be audited in full. The remaining bills will be subject to the general security.
(i)	Bills for Rs. 100/- and over	
(ii)	Bills for less than Rs. 100/-	All the bills received during the each month will be subject to a general security.
(d)	Post audit of contingent Bills	
(i)	Bills for Rs. 100/- and over received during each month	in full
(ii)	Bills for less than Rs. 100/-	1/6th or 16 2/3 % of the total bills received during each month should be audited in full. The remaining bills should be passed after general security as to the correctness or propriety of the charges, reasonableness of price, etc.
(e)	Post audit of Bills on account of cost of medical attendance and treatment:	
(i)	Bills pertaining to personnel below SO (A) grade (Pt / Ty. / Offg.)	1/6th of the bills paid in each month to be audited in full and the rest scrutinized reasonably to see that rules on the subject have been observed.
(ii)	All other Bills	100%

93. An Allotment register is to be maintained head-wise in respect of "office expenses head" for each CDA. All vouchers received and audited may be entered in the register with amount of vouchers against the respective head of the CDA in order to watch the expenditure incurred during a month against the allotment. This should also be checked and verified from monthly compilation of expenditure under RDR head.

94. It may be ensured that vouchers for Pay, TA/DA/LTC, and contingent expenditure are received from Controllers with top sheet separately for each head. Before entering the vouchers in the Register it may be seen that all the disbursement vouchers mentioned in the Top List are supported with requisite documents. In case any voucher is missing, the same should be called for from the concerned Controller. The receipt of missing vouchers should be watched through periodical reminders, etc. A quarterly report of wanting vouchers should also be rendered to the CGDA New Delhi. After audit of the vouchers, the monthly figure Head wise / CDA wise is to be compiled. A monthly / Annual report Head wise /CDA wise is to be prepared and submitted to CDA / PCDA (P) for information.

95. An Audit Progress Register is to be maintained in the Proforma given below in order to watch the progress of settlement of objections / observations raised against the expenditure incurred by the CDAs. The objections settled in a month should be shown to the CDA / PCDA(P) before the issue of settlement memo. A quarterly report is also rendered to CGDA on this.

PROFORMA
Audit Progress Register

Sl. No.	Name of CDA	Period of audit	Objection raised during the month	Observations	Remarks regarding settlement
1	2	3	4	5	6

Reports and returns

96. The reports and returns rendered by this Section which are peculiar to this organisation are shown in Annexure A to this Chapter.

Annexure A
(See Para 96)

List of Reports and Returns rendered by Post Audit Section

Sl. No.	Nature of Report	Authority	Form on which rendered	To whom due	By which dated due
Monthly					
1	Monthly Progress Report	CGDA No. 9928/AN dt. 5.9.1958	Manuscript	CGDA through AN-V	By 10 th of each month
2	Monthly Activity Report	CGDA Do.No. 74036 (i)/68 AN-B dt.2.9.1968	Do	AN-V	By 1 st of the next month
3	Public Grievances appearing in news paper	O&M Cell No. AN / O&M/8360 /PG/Part/Vol I dt. 19.2.96	Do	O&M Cell	Last working day of every month
Quarterly					
1	Special Action Plan	CGDA No. CGDA/Insp. Cell/00012/SAP/98-99 dt. 17.3.98	Prescribed proforma	O & M Cell	By 1 st week of following quarter
2	Hindi Report	MHA OM No. 2003 /6/R/Raj Bhasha dt.20.9.03	Manuscript	Hindi Cell	By 1 st week of following quarter

CHAPTER -VIII **Organisation and Method (O&M) Cell**

General

- 97.** Organisation and Method (O&M) Cell consists of the following cells.
- (i) O&M Cell
 - (ii) Training Cell
 - (iii) Inspection Cell
 - (iv) Complaint Cell
 - (v) Forms Control Committee Cell.
- 98.** Different aspects/segment of work in respect of the cells mentioned in Para 97 above are explained in succeeding paragraphs.

Functions of Organisation And Methods (O&M) Cell

- 99.** The general procedure of works is laid down in Paras 697 to 715 of Chapter XII, Office Manual Part-II Volume I (2014). However the procedures in respect of following items of work, which are peculiar to this office, are also done in this Cell:
- (i) Publication of Handbook for defence pensioners.
 - (ii) Framing of general targets and Special action plan.
 - (iii) Rendition of various reports and returns to the CGDA Delhi Cantt e.g.
 - (a) Annual report on
 - (i) Archival Policy Resolution
 - (ii) Inspection of grievances and redressal of public machinery in various offices
 - (iii) Correction of Data for S.I.U.
 - (b) Half yearly reports viz.
 - (i) Inspection of the main office of PCDA(P)
 - (ii) Utilization of services of trained SO(A)/AAO/AO/SAO who have undergone training
 - (iii) Rationalization and simplification of forms.

Functions of Training Cell

- 100.** The general procedure of work in Training Cell is laid down in Para 712, Chapter XII, Office Manual Part-II Volume I (2014). However, the modifications in the procedure necessary to meet the requirement of training in this organisation are indicated in the succeeding paras.

Training to IDAS Probationers

- 101.** The main object of the training to I.D.A.S probationers is to make the participants conversant with rules regulating the grant of pension to Commissioned Officers, PBOR, Defence Civilians and their families, audit of pension payment and reconciliation of pension payment accounts.

- 102.** The training cell prepares a training schedule as per the training calendar approved by NADFM and PCDA (O), Pune for delivering the lectures by faculty members on each subject on receipt of training calendar. The training schedule is prepared in such a way that it covers not only the theoretical but practical aspects also.

- 103.** After completion of actual training/induction course, a written test of the I.D.A.S. probationers is taken and the result of the test is published in Part-II O.O. depicting the test marks and the same is forwarded to the office of the CGDA Delhi Cantt. and PCDA (O) Pune.

Training to New Recruits and newly posted SO (A) /AAO

104. The main aim of the training to newly recruited/promoted Clerks and Auditors and also to newly posted SO(A) /AAOs to make them conversant with the rules regulating grant of pension, audit of pension payment and reconciliation of pension payment accounts and the general working of the office and also to gain knowledge about their rights and responsibilities.

105. On receipt of list of newly recruited staff and newly posted SOs (A)/AAOs from Administration section, training, schedule is prepared. Normally training for 10 days for ½ day each is arranged. Thereafter, lecturers for each subject are identified and intimated to all concerned. After completion of the training, a written confirmation test is taken and the result of the passed candidates is published through Part-II O.O.

Training for Staff and Officers of Record officers/PDAs (i.e. PSBs/TOs/DPDOs) / H.O.Os.

106. The object of training to the Staff and Officers of the Record Offices / Pension Disbursing Agencies and Head of Offices is to make them conversant on the “Pensionary entitlements and terminal benefits” method of Payment of Pension & Accounting process thereof.

107. A training schedule is prepared on the basis of inputs received from the clients (PDAs, HOOs, ROs/PAOs). The training materials for the facility of the lecturers as well as participants is prepared. The training is arranged in DPTI, Allahabad. Follow up action, after collecting the feedbacks from the participants, is taken.

Controllers Training Committee.

108. The main purpose of Controllers Training Committee is to prepare broad training policy keeping present / future requirements of staff and officers and to keep the update of the training programme. A quarterly meeting is organised for this purpose under the Chairmanship of Pr.CDA (P) along with all I.D.A.S. officers.

The Controller's Training Committee meeting is arranged on quarterly basis. The cell prepares agenda points to be discussed in the meeting, minutes of meeting and also collection of the follow up action of the earlier meetings. The minutes of the meeting is circulated to the CGDA, all I.D.A.S. Officers and Sections.

109. The training cell also looks after the following items of work.

- (i) Sponsors the names of Officers/Staff for training conducted by ISTM, CENTRAD, CGDA Brar Square, NADFM, and RTCs.
- (ii) Arranging Quiz programme.
- (iii) Observing DAD Week in a year.
- (iv) Preparation of News matter for DAD Newsletter.

Appointment of Training Manager and his Function

110. A Training Manager preferably of the rank of Addl. Controller/Joint Controller is nominated by the CDA / PCDA (P) in order to monitor the work relating to various types of training as enumerated above. The concept of Training Manager has been formally introduced in the National Training Policy. It has been envisaged in the Policy that a process needs to be initiated to establish close links between the training and performance at the work place. Training Manager is the link between the two and hence his role is crucial in making the training effective. The role of Training Manager shall be as follows:-

- (i) Creating an environment of acceptance of training intervention in the organisation
- (ii) Suggest training strategy
- (iii) Organise studies for Identification of Training needs.

- (iv) Develop organizational training policy.
- (v) Prepare annual training Plan (Short & long term)
- (vi) Getting need based training designed.
- (vii) Getting training materials developed
- (viii) Organise in - house Training / Seminars
- (ix) Identify areas for Distance Learning Material / Performance Aids.
- (x) Costing of training
- (xi) Liaison with RTCs / NADFM
- (xii) Organise On - the - job Training (OJT)
- (xiii) Develop and maintain training information system.
- (xiv) Organise impact studies and evaluation.
- (xv) Manage training resources e.g. booklet, Book of regulations. Manuals, Job description sheets etc.
- (xvi) Relating training to placement.

INSPECTION CELL

111. The general procedure of work in this cell is laid down in Paras 699 to 707 of Chapter XII, Office Manual Part-II Vol. I (2014).

COMPLAINT CELL

112. The general procedure of work in this cell is laid down in Paras 716 to 724, Chapter XIII, Office Manual Part-II Vol. I (2014).

- 113.** Complaint cell also renders quarterly reports relating to
- (i) Complaints received from MLAs/MPs
 - (ii) Complaints appearing in the News papers, etc.

Nomination of Public Grievance Officer (PGO)

114 A Public Grievance Officer (PGO) preferably of the rank of Joint Controller/Additional Controller is nominated by the CDA/PCDA (P) in order to ensure that the complaints of the pensioners visiting this office is attended to properly by the Section concerned and action to redress such grievances is taken immediately on the same day. Public Grievance Officer should be freely available to hear the grievance personally at least once in week, at fixed timings. In addition to this, a Group Officer shall be nominated every week to attend the pensioners at reception counter to sort out their grievances.

Forms Control Committee

115. The main function of Forms control committee is to study the various types of forms being used in office and make suggestions for weeding out the redundant forms, which are not in use. The committee also suggests the standardized forms to be used by the various sections depending on the requirement in each case.

Reports and Returns

116. The reports and returns rendered by this Cell which are peculiar to this organisation are shown in Annexure-A to this Chapter.

Annexure-A
List of Reports and Returns Rendered by O & M Cell

Monthly					
Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
1	2	3	4	5	6
1	Monthly Progress Report	CGDA No. 9928/AN dt. 5.9.58	Manuscript	AN-V	1st week of each month
2	Monthly Activity Report	PCDA(P) No. AN/840/ VIII/AN-V	Manuscript	AN-V	1ST week of each month
3	Regarding Telegram to be sent in Hindi	PCDA(P) No. AN/0554/ RBKS / 14 /94 dt. 24.3.95	Manuscript	Hindi Cell	1st week of each month
4	Complaints received from Department of Administrative Reforms	CGDA No. Accounts/ Coord / 13002/ PG /VIG/ Vol. II dt. 23.1.96	Manuscript	CGDA	3rd week of the following month
5	Monthly Briefing Report	CGDA No. AT-Coord/13349/Mar/2013 dt, 11/07/2013	Manuscript	CGDA	5th of the following month
Quarterly					
1	Rationalization and simplification of forms (HQrs. Office)	CGDA No. 86/1/O&M dt. 1.8.79	Manuscript	CGDA	March, June, Sept. and December
2	Special Action Plan /target for the year/Quarterly Achievement Report	CGDA No. Insp. Cell /00012/ SAP /92-93 dt. 28.5.92 CGDA No. AT-Coord/13349/Mar/2013 dt, 26/09/2013	Manuscript	CGDA	March, June, Sept. and December
3	Public Grievances Appearing in the column in the News paper	CGDA No. AN-III / 3024/PS/ Vol. I dt. 12.4.90 & 10.9.90	Manuscript	CGDA	March, June, Sept. and December
4	Quarterly Report on MP/MLA etc. references.	CGDA No. AN-III/ 3024 /1/ MP Vol. I dt. 9.3.94	Manuscript	CGDA	March, June, Sept. and December
5	Progressive use of Hindi	PCDA(P) No. GX/0554 /H dt. 11.10.88	Manuscript	CGDA	March, June, Sept. and December

Half Yearly					
1	Utilisation of Services of Trained SO(A)/AAO who have undergone training	CGDA No. AN-III/ 3024 /1/ MP Vol. I dt. 9.3.94	Manuscript	CGDA	March, June, Sept. and December
2	Inspection of main office of the PCDA(P)	CGDA No. 1400/80/ Coord. dt. 15.12.76 & No. 13125/ CGDA/Insp. /Cell/HR dt. 22.6.89	Manuscript	CGDA	Sept. and March
3	Rationalization of forms (Army HQrs.)	Army HQrs. Letter No. A/83467/ FPRMS/AG –PS4(b) dt. 28.10.83	Manuscript	Army HQrs.	June and December
Yearly					
1	Annual Evaluation / Inspection of Grievances and Redressal of Public Machinery in Various Offices	CGDA No. AN /XIII/ 3006 /2/ Vol. X dt. 1.9.89	Manuscript	CGDA	31 st March,
2	Archival Policy Resolution	CGDA No. O&M/76/1/ Vol. III dt. 22.12.83	Manuscript	CGDA	31 st March,
3	Staff Inspection by SIU Collection of Basic Data by Internal Work Study Unit	CGDA No.79/1/O&M dt. 15.2.76	Manuscript	CGDA	30 th April
4	Measure to Avoid Administrative Delay Review of Reports and Returns	CGDA No. 1371/AT- Coord. II dt. 5.2.77	Manuscript	CGDA	31 st July

CHAPTER –IX

Hindi Cell

General

117. As per Article 343 Part-XVII of Constitution of India, the Official Language of the Union shall be Hindi in Devnagari script. An act called the Official Language Act, 1963 (as amended) has been enacted by the Government to provide for the languages of the Union. In exercise of the powers conferred by Section 8 read with Sub-Section (4) of Section 3 of the Official Language Act, 1963, the Government has promulgated the official Languages Rules, 1976. The Government has framed a list of effective check points to ensure the compliance of the Official Language Act, 1963 and Official Languages Rules, 1976. The Official Language Act, 1963, Official Language Rules, 1976 and the check points are reproduced in Appendices-III to V of Paras 462 and 463 of Office Manual Part-I (2014).

Functions of Hindi Cell

118. Hindi Cell mainly deals with the following items of work:

- (i) to organize quarterly meeting for review of the work done in Hindi by different Sections of the office and render minutes of the meeting to the CGDA, and Dy. Director Rajbhasha Vibhag, (Home Ministry), Ghaziabad.
- (ii) to compile the quarterly progress report relating to use of Hindi in Government business received from different Sections of the office and submission of the same to the CGDA, Ministry Rajbhasha Vibhag (Home Ministry), etc.
- (iii) to organize Hindi-workshop for training to the officers / staff relating to use of Hindi in their day to day working.
- (iv) to sponsor the names of the staff for training in Hindi typewriting and shorthand.
- (v) to circulate the annual target fixed by Rajbhasha Vibhag to all the Sections of the office and render annual report indicating the achievements to the CGDA.
- (vi) to inspect the sections regarding use of Hindi in day to day working and sort out any problem faced by the staff.
- (vii) to notify cash award for doing maximum work in Hindi during the financial year after its proper assessment by the committee appointed for the purpose.
- (viii) to participate in half year meeting of the Co-ordination Committee of the Town Official Language Implementation Committee. and submission of progress report of work done in Hindi.
- (ix) to render annual valuation report to the CGDA based on quarterly reports.
- (x) to translate in Hindi letters / D.O. letters, / Circulars / Forms etc. received in English.
- (xi) to render six monthly report to the CGDA regarding steps taken to make atmosphere for doing work in Hindi as per directives of Prime Minister.
- (xii) to organize different types of competitions and literary and cultural function during "Hindi Day / Pakhwara".
- (xiii) to publish Hindi Magazine and maintain library of books on Hindi literature, etc.
- (xiv) to display "To day's word" on the Notice Board daily.

Reports and Returns

119. The report and returns rendered by the cell which are peculiar to this organisation are shown in Annexure A to this chapter.

Annexure A
List of Report and Returns to be rendered by Hindi Cell.

Sl. No.	Particulars of reports and returns	Authority	Form on which rendered	To whom due	Date on which due
1	2	3	4	5	6
1.	Report on Monthly working	CGDA DO. No. 74036/168/AN-B dt. 1.8.1986	Manuscript	AN-V	5th of each month
2.	General target of the year	CGDA No. O&M/0373/Target /97-98	Manuscript	O&M Cell	5th of each month
3.	Progressive use of Hindi	GOI, MHA No. 2003/6/9/ Raj Bhasha dt. 20.09.2003 Half yearly	Manuscript	1.CGDA 2.Asstt. Director, Raj Bhasha Vibagh Gaziabad 3. Chairman Nagar Rajbhasha Coordination, Committee Income Tax Commissioner Allahabad	10th of Jan., April, July October
4.	Progress report of Hindi training scheme	Dy.Secretary Home Ministry letter No. 16/15/(ii)/68-H-1 dated 10.4.1969	Manuscript	CGDA Dy. Director, (Central) Hindi Training Project (MP) Jabalpur	April & October
5.	Rajbhasha Report as per Prime Minister's directives	CGDA. No. 55018/HC/ Subordinate offices/ Coordination/ 2001 dated 3.4.2001	Manuscript	CGDA	Jan. and July.
6.	Report regarding grant of shelled for doing work in Hindi	CGDA No. 0746/HC/RB/Vol. 20.Order	Manuscript	CGDA	At the end of Jan.
7.	Annual valuation report	Para 118	Manuscript	CGDA	April.

CHAPTER -X
Defence Pension Adalat Cell

General

120. The General procedure of work in this cell is laid down in Para 5 of Office Manual Part-IV Volume-IV (2014).

CHAPTER –XI

Legal Cell

General

121. Procedure for disposal of court cases are laid down in Special Army Order No. 7/S/81.

122. Section 4 of the Pension Act, 1871, (Reproduced as Appendix C to SAI 7/S/81) inter-alia clearly stipulates that the Civil Courts are not authorised to entertain any suit relating to pension. As such, the party responsible to defend the case should be advised immediately to raise an objection if the court entertaining the case is not competent to do so by the quickest means of communication so that the case may be dismissed with no order as to cost.

Functions of the Legal Cell

123. The main functions of the Legal Cell are as under:

- (i) to forward Legal Notices received under Section 80, CPC to the concerned Sections for their examination and furnishing reply directly to the petitioners and their counsels under intimation to Legal Cell.
- (ii) to examine Para wise comments submitted by the Record offices / Head of the Offices / Units / formations etc. on the points raised in writ petitions relating to pensionary entitlements.
- (iii) to defend the cases of contempt petitions, where CDA /PCDA (P) or any other officer is impleaded as a party.
- (iv) to obtain a copy of the judgement in writ petition cases and forward the same to the concerned Section for its implementation.
- (v) to obtain Government sanction in cases of the judgment, which are not covered under the pension rules / orders
- (vi) to function as a Nodal office to monitor the Court /CAT cases locally against Defence Accounts Department, irrespective of the organisation of DAD.
- (vii) to arrange payment of legal expenses and
- (viii) to liaise / coordinate on behalf of personnel of Defence Accounts Department.

124. Legal Cell consists of seven groups. Group-I mainly deals with work relating to general administration, leave, receipt and despatch of dak, distribution of local dak through transit book, rendition of various reports and returns, arranging payment of legal expenses and maintenance of register relating to court Judgments / Contempt cases.

Group-II is responsible for court cases relating to disability pension in respect of personnel below officer rank except Air Force and Navy.

Group-III deals with court cases relating to family pension in respect of personnel below officer rank and all court cases in respect of Air Force and Navy personnel.

Group-IV is responsible for all court cases of commissioned officers and Defence civilians.

Group-V deals with all court cases relating to payment of pension, dearness relief, OTI, etc.

Group-VI is looking after all court case relating to service pension in respect of personnel below officer rank.

Group-VII is responsible to attend court / CAT cases relating to Defence Accounts Department irrespective of the organisation as a Nodal office.

125. The procedure to be followed in dealing with Legal Notice, court cases, writ petitions, contempt petition and Government sanction are explained in succeeding paras.

Procedure for Dealing with Legal Notice (under section 80 of CPC)

126. The Legal Notices will be dealt with centrally in the Legal Cell. On receipt of legal notice Under Section 80 of CPC in legal cell, it will be entered in a register opened for this purpose on the Proforma given at Sl. No.1 of Annexure B to this Chapter. The Legal Cell will thereafter open a part case file bearing No. LC/Legal Notice /---- and forward a Xerox copy of the Notice to the concerned Section for submitting an interim reply / final reply to Advocate concerned with a copy to Legal Cell. It will be the personal responsibility of the Sr. A.O / AO of the concerned Section to ensure that a reply is sent. The reply should be comprehensive but at the same time self contained and precise

127. While dealing with legal notice in Legal cell, it will be seen that personal case files are opened only when the grievances pertain to this office. Other legal notices not pertaining to this office will be sent / returned to the concerned offices e.g. Record Offices / Head of office / PAO (ORs), etc. by legal cell from a Miscellaneous file. A copy of the communication should also be invariably endorsed to the Advocate from whom legal notice has been received. All such communication shall be made with the approval of the Group Officer. Legal cell will be responsible for review of these cases till finality of the legal notice and registers completed.

Writ Petition And Filing Of Counter Affidavit

128. All the cases filed by Commissioned Officers will be defended in consultation with services Headquarters. No counter affidavit will be filed unless Para- wise comments on the writ petition are forwarded/vetted by service HQrs.

129. The counter Affidavits in the cases filed by PBOR would be defended by Record Offices concerned under supervision of respective Detachment of Service Headquarters. Comments on writ petition would be prepared by Record Offices and vetted by respective Detachment; in consultation with Service Headquarters and the Ministry of Defence.

130. During the pendency of writ petitions pertaining to pension in respect of JCOs/ORs, the Record Offices would be responsible for providing all necessary assistance to the concerned officer-in-charge, Legal Cell in preparation and filing of Counter Affidavit and any additional inputs required by the officer-in-charge, Legal Cell. In cases pertaining to officers, any additional inputs required by the Government counsel/Officer-in-Charge, Legal Cell would be provided by the AAG/PS-4 of Army Headquarters before signing of Counter Affidavit. Details of writ petitions received in the Legal Cell shall be noted in the Court cases (writ petition) Register in the proforma as given at Serial. No. 2 of Annexure B.

131. The counter affidavit in court cases on pensionary matters can be signed by an officer of the defending unit or legal cell in terms of Para 547 of the Regulations for the Army (DSR) as amended vide Ministry of Defence letter No. B/80279/JAG/97/D(AG) dt. 27-03-97 without insisting on detaining an officer from the concerned Record Offices for signing and filing of counter affidavit. The counter Affidavit in respect of court cases pertaining to Defence Accounts Department will, however, be signed by Group Officer (Admin). In all other cases GO. (Legal Cell) shall sign and in his absence concerned GO will sign.

Monitoring of Court Cases

132. Monitoring of court cases need adequate attention to avoid any legal complexities and strictures from the Court. To ensure timely action in legal cases, control mechanism right from the receipt of cases in the Record Section to final disposal of the cases is required. For this purpose, dak pertaining to court cases will be diarised by the Record Section in a separate Register

for telegrams, Registered, Ordinary, Speed Post letters and transmitted to Legal Cell on day-to-day basis.

133. Red colour bold rubber stamp will be enface on the blank space on front page of the letter i.e. "court case".

134. On receipt of the Dak from Record Section, the Legal Cell will go through each and every dak marked to them, categorize them and enface red colour rubber stamp and indicate the time / period for action depending upon the importance of the case. Legal cell will bring all Contempt Cases, very important / special feature cases, to the notice of GO / JCDA / CDA / PCDA (P) immediately at dak stage. The cell will transmit the dak to operative Section on the same day but not later than the following day.

135. Each Accounts officer In-charge of the concerned Groups in the Legal Cell shall maintain a Diary while forwarding Legal Notice / Court Judgment / Petition, to the concerned Sections. He shall keep a note of the date by which the action is due on the above mentioned documents, according to classification of these documents as "Action Today" / Most immediate / Immediate / Urgent.

136. Each of the Accounts officers in the Legal Cell shall review their Diary on a daily basis in the morning. Wherever he notices that the concerned Sections have not taken appropriate action on a court document, he shall personally contact the concerned Accounts officer. In case he does not get any positive response from the concerned Accounts Officer, the matter should be immediately reported to GO (Legal Cell) / JCDA and CDA / PCDA (P). There should be no delay in reporting to CDA, /PCDA (P).

137. When an Accounts officer proceeds even on a short leave / temporary duty, he shall prepare and hand over an extract of cases to be actioned during his leave period to his successor officer. The same will hold good where an officer is transferred out of this cell / station. GO (Legal Cell) shall personally ensure this.

138. The concerned Accounts Officer in the concerned Sections shall also maintain a diary in which he shall keep an account of the dates by which action on a court document or Legal Notice is required to be taken. Whenever the concerned Accounts officers etc. are not available, the concerned Group Officer shall ensure that the relevant document is given to another officer, who shall maintain a similar diary for action by due date and ensure that appropriate action is taken by due date.

Procedure for Dealing with Court Judgement

139. The court judgements are mainly of two types:

- (i) Where action for implementation is required to be taken by the Administrative Authority viz HOO/RO/Service Headquarters.
- (ii) Where action is required to be taken by this office i.e. for grant of pension /payment of pension.

140. As soon as it is known that the Court/CAT has pronounced the judgment in a case, the defendant should be requested to supply a certified copy of the Court Judgment.

141. The Court Judgment shall be examined critically and if it is felt that the judgment is against the existing rules/regulations and is likely to have general financial repercussions, the defendant

should be requested to file a review petition/application and simultaneously obtain opinion of the Central Government Standing Counsel as to whether it is a fit case to file an appeal in the Higher court or special Leave Petition (SLP) in the Supreme Court, if the judgement is from a State High Court/CAT.

142. If the copy of the Judgement is received late i.e. after expiry of the limitation period of filing a review application or appeal/SLP, the defendant should be asked to state reasons for delay in supply of the copy of the judgement. Their views as to whether it is a fit case to file review application, appeal/SLP and action taken by them in this regard should also be obtained before taking action for implementation of the judgement.

143. As and when it is reported by the defending office that legal opinion of Central Government Standing Counsel is against the appeal/SLP or limitation period of SLP/appeal has expired, the payments as per court judgement is to be arranged by this office.

Sanction for charged expenditure

144. Where time does not permit to obtain Government sanction, before implementation of the court judgement, the matter should be taken up with the Service Head quarters concerned by the Section for obtaining Government sanction for charged expenditure after showing the case to Group Officer and JCDA concerned.

145. The Audit report for obtaining sanction for charged expenditure shall contain briefly:

- (i) The individual's claim
- (ii) The Rule position
- (iii) The Judgement of the Court in brief enclosing a copy of the Judgement.
- (iv) The expenditure including interest, if any, involved in implementation of the Court Judgement (calculated up to 31st March of the current year) with calculation sheet.

146. Copy of the Court Judgement should be received by the concerned Group Officers and none else and they should give their dated initials in token of having received the same. Group Officer may nominate one officer to receive such cases in his absence.

147. A Register of Court Judgement (as per proforma prescribed in at Sl. No. 3 of Annexure B to this Chapter) should be maintained in each section and the same should be reviewed weekly by the GO/JCDA.

148. Monitoring of Court Judgement should be done at Group Officer's level and progress report on implementation of court order should be submitted to CDA/PCDA(P) for his perusal on first Monday of each month.

149. All possible efforts should be made to implement the court judgement, within the time limit given by the court. A copy of the PPO issued in satisfaction of Court order be supplied invariably to Legal Cell. On receipt of the copy of the PPO legal cell should see that the judgement has been correctly and completely implemented.

150. An intimation to the effect that pensionary award have been authorized in satisfaction of court order should invariably be sent to the petitioner by fastest means of communication.

151. Legal Cell will ensure that no judgement is left un-processed / un- implemented and cases of delay will be highlighted to CDA(P) and PCDA(P), well in time.

Procedure For Dealing With Contempt Petition

152. As soon as notice for contempt petition is received, the same may be entered in contempt Court Register (Proforma given at Serial No. 4 of Annexure D to this Chapter). The contempt Notice will be shown to CDA/PCDA (P) on the same day and the progress also be shown to them at each stage.

153. File relating to court judgement, on which contempt petition has been filed, may be located and linked.

154. In case, the court judgement has already been implemented, a reply to this effect, may be sent to Government counsel/Record Office/Head of the Office along with para-wise comments during the course of the day for preparation and filling reply statement.

155. In case the court judgement is not implemented due to some reason, expeditious action may be taken to get the extension of time to implement the court judgement. The Section will send para-wise comments within the course of the day. The Legal Cell will prepare counter affidavit for submission in the court through Central Government Standing Counsel/Record Office/Head of the Office.

156. The case may be shown to CDA/PCDA (P) invariably before sending reply to Government Counsel/Record Office/Head of the Office, where Court Orders has not been implemented. Legal Cell will be responsible to bring out all such cases including delay aspect of each contempt case to the notice of CDA/PCDA (P).

Procedure For Dealing With Government Sanction

157. All Government sanctions pursuant to compliance of Court's judgements will be received by Legal Cell and such sanction will be entered in a separate register maintained in Legal Cell (Proforma given at serial No. 5 of Annexure B to this Chapter). Original copy of the Government sanction should be sent to concerned Group Officer (by name) for notification of pensionary awards and a Xerox copy retained in Legal Cell. Group Officer will be personally responsible for ensuring the notification of pensionary benefits as per Government sanction and inform the action taken to all concerned including Legal Cell with a copy of PPO.

Review Of Cases

158. In the first week of every quarter i.e. January, April, July and October, Legal Cell will review all outstanding cases. Files are submitted with Group Wise analysis on pending cases category wise, agency wise i.e. with sections/Record Offices/Head of the Offices/Pension Disbursing Agencies/Ministry/Legal Cell/Advocates and propose suitable action for liaison/meeting etc. The SAO/AO will be responsible for submitting this report along with their registers for legal notice, court cases, court judgments etc. The consolidated review report of Legal Cell will be submitted to CDA/PCDA(P) also.

159. A Daily Progress Report showing work done by each staff will be shown to CDA/PCDA (P).

Nomination Of Nodal Officers

160. In order to have fool-proof system for monitoring court/CAT cases in which Defence Accounts Department, irrespective of the organization, has been impleaded as respondent, a Nodal officer is to be nominated. Accordingly, the names of the offices indicated against each bench in the Annexure C to this chapter will hereafter function as Nodal offices for the

purpose of monitoring court/CAT cases pertaining to the Defence Accounts Department filed/pending before that Bench. For this purpose, the concerned Controller would be required to nominate an officer not below the rank of JCDA (DCDA where JCDA is not available) as Nodal officer. The name of the Nodal officers so nominated including his residential address with telephone number should be intimated to all Controllers of Defence Accounts and all Nodal offices specified in the said Annexure under advice to CGDA office. Besides, Controllers would be required to send the full postal address of their offices to the Registrar of each Bench.

161. Nodal JCDAs are required to monitor the progress of each case irrespective of organization personally with a view to ensure timely action and will be personally responsible for any lapse in the matter of court/CAT cases. On transfer, proper handing over/taking over of the Register will be made and the officer taking over will be briefed properly by the outgoing officer.

Nomination Of Liaison Officer

162. In addition to Nodal Officer, Liaison Officer would be required to be nominated for regular inter-action/liaison with the Government Counsel as well as Registrar of the concerned Court/CAT. Such officer may be provided telephone at his residence as well as in the office, if possible.

Charter of Duties of Liaison Officer

163. The charter of duties of Liaison Officer will be as follows:

- (i) to ascertain from Government counsels the details of the cases against Defence Accounts Department (irrespective of organization) listed for hearing on the following dates and attend the Court/CAT with the Government counsel on the date fixed for such hearing.
- (ii) to inform the Nodal Jt. CDA/DCDA in the Main Office of the respondent controllers, the outcome of the hearing by FAX/Telegram or on Telephone.
- (iii) to maintain a Register of Court/CAT cases Controller-wise/ organization-wise and submit the Register to the Nodal JCDA in the case of Liaison Officers serving in Main Office and to the Head of the Office, in case the Liaison Officer is serving in the sub-office. In case, he himself happens to be the head of the office, the Register will be submitted to Inspecting Officer.
- (iv) to procure the C.T.C. of the judgement, as soon as judgement is pronounced and obtain the opinion of the Government Counsel, who defended the case, in writing in regard to the feasibility or otherwise of filing SLP or review petition and forward the same to the Nodal JCDA of the respondent controller and watch acknowledgement.
- (v) where Government Counsel desires discussion or production of documents, he would be required to obtain such requirement in writing from the Government Counsel and forward the same to the Nodal JCDA of the respondent Controller. It will also be the responsibility to peruse the case till the requirement of the Government Counsel is complied with.
- (vi) if the Notice to Controllers have been handed over to Government Counsel, it will be responsibility to collect the Notices together with letter of Government Counsel and dispatch the same to the responding controller.

Reimbursement Of Legal Expenses

164. All the bills of Government Standing Counsel will be sent to AN/V Section after scrutiny, as prescribed in Government of India, Ministry of Law, Justice and Company Affairs OM No F. No 26(1)/99-Judl, dated 24-9-1999, circulated vide CGDA No. AN/III/3012/I/Vol-III CAT dt. 09.02.2000 through contingent bill for payment without delay. The payment of legal expenses will not be authorised by the user Section.

Reports and Returns

165. Reports and returns rendered by the Legal Cell, which are peculiar to this office, are shown in Annexure 'A'.

Annexure 'A'
(See Para 165)

List of Reports and Returns rendered by Legal Cell

Sl. No.	Nature of Report	Authority	Form on which rendered	To whom due	By which date due
Fortnightly					
1	No. of court cases pending in various Courts /CAT	Para 165	Manuscript	CGDA	
Monthly					
2	Contempt cases	Para	Do	CGDA	
3	Monthly Progress Report	Para 165	Do	CGDA through AN-V	By 5 th of the following month

Annexure B

List of Registers maintained by Legal Cell

Sl No.	Name of register	Para No.
1	Legal Notice Register	133
2	Court Cases (Writ Petition) Register	137
3	Court Judgement Register	147
4	Register of Contempt Petition/Notice	152
5	Register of Government Sanction	157

Serial No. 1 of Annexure 'B' (See Para 133)

Fly leaf instructions for the maintenance of Legal Notice Register

Authority: Para 133, OM Part IV Vol. I

Object: To keep a record of all legal notices received in Legal Cell, Group I and their onward transmission to concerned Section

- The register will be maintained in the following proforma
- A proper record of the Legal notices received in the Legal Cell will be maintained in this Register.
- The register will be submitted to the officer in-charge on 5th of every month

Proforma

Legal Notice Register

S N.	No & date of legal notice	Date of receipt in this office	From whom received (details of address etc.)	Brief particular of Grievances	Section whom pertains / sent for remarks	PC file no. of the case	Remarks
1	2	3	4	5	6	7	8

Sl. No. 2 of Annexure B (See Para 137)
Fly leaf instructions for the maintenance of Writ Petitions
 Authority: Para 135, OM Part IV Vol. I

Object: To keep a record of all Writ Petitions received in Legal Cell, Group I and their onward transmission to concerned Groups in Legal Cell/Grants Section.

1. The register will be maintained in the following proforma
2. A proper record of the writ petitions received in the Legal Cell will be maintained in this Register.
3. The register will be submitted to the officer in-charge on 5th of every month

Proforma

Court Cases (Writ Petitions) Registers

Sl No.	File No.	CWP/CP/ OA No.	Court /CAT	CGSC
1	2	3	4	5

Petitioner/ Respondent	Date of receipt of petition	Relief sought for	Interim order if any	Action taken on interim order
6	7	8	9	10

Serial No. 3 of Annexure 'B' (See Para 147)
Fly leaf instructions for the maintenance of Court Judgement Register
 Authority: Para 147, OM Part IV Vol. I

Object: To keep a record of all Judgements received in Legal Cell, Group I and their onward transmission to concerned Groups in Legal Cell.

1. The register will be maintained in the following proforma
2. A proper record of the Court Judgement received in the Legal Cell will be maintained in this Register.
3. The register will be submitted to the officer in-charge on 5th of every month

Proforma

Court Judgement Register

Sl No.	No & date of Judgement	Date of receipt in this office	Details of Court From which received	Section to which sent for follow- up action	PC file No. if any	Remarks
1	2	3	4	5	6	7

Serial No. 4 of Annexure 'B' (See Para 152)

Fly leaf instructions for the maintenance of Contempt Petition/Notice.

Authority: Para 152, OM Part IV Vol. I

Object: To keep a record of all Contempt cases received in Legal Cell, Group I and their onward transmission to other Groups for further necessary action.

1. The register will be maintained in the following proforma
2. A proper record of the Contempt Petition/Notice received in the Legal Cell will be maintained in this Register.
3. The register will be submitted to the officer in-charge on 5th of every month

Proforma

Register of Contempt Petition/Notice.

Sl No.	Contempt Petition/Notice	Original OA/CMP No.	Name of Court/ CAT	Name of CGSC	Contempt against whom (give names)
1	2	3	4	5	6

Date of hearing/ appearing	Reply to contempt petition	Next date of hearing	Final outcome/ judgement	Initials of Aud./SO(A)	Date of filing of para-wise comment
7	8	9	10	11	12

Date of submitting counter affidavit	Further ...	Final judgement / order & period compliance	Whether SLP is to be filed	Action for implementing judgement	Remarks
13	14	15	16	17	18

Serial No. 5 of Annexure 'B' (See Para 157)

Fly leaf instructions for the maintenance of Register of Government Sanction

Authority: Para 157, OM Part IV Vol. I

Object: To keep a record of all Government Sanctions received in Legal Cell, Group I and their onward transmission to other Groups for further necessary action. The register will be maintained in the following proforma

1. A proper record of the Government Sanction received in the Legal Cell will be maintained in this Register.
2. The register will be submitted to the officer in-charge on 5th of every month

**Proforma
Register of Government Sanction**

Sl No.	No & date of Government Sanction	Date of receipt in this office	Details of case on which Government Sanction has been accorded	This office No. and date under which case sent for Government Sanction	Section to which Government Sanction sent for follow-up action	Remarks
1	2	3	4	5	6	7

ANNEXURE 'C'

Sl. No.	Name of the CAT Bench	Name of Nodal officer
1.	Principal Bench New Delhi	CDA (R&D), New Delhi
2.	Ahmedabad	LAO (A) Ahmedabad
3.	Allahabad	PCDA (P), Allahabad
4.	Bangalore	CDA Bangalore
5.	Chandigarh	PCDA (WC) Chandigarh
6.	Chennai	CDA, Chennai
7.	Cuttack	LAO, Bhubaneshwar
8.	Ernakulam	AAO (Navy) Kochi
9.	Guwahati	CDA Guwahati
10.	Hyderabad	CDA Secunderabad
11.	Jabalpur	C of A (Fys), Jabalpur
12.	Jaipur	AAO Jaipur under PCDA (SC), Pune
13.	Jodhpur	LAO(A) Jodhpur
14.	Kolkata	PC of A (Fys), Kolkata
15.	Lucknow	PCDA(CC), Lucknow.
16.	Mumbai	PCDA (Navy), Mumbai
17.	Patna	CDA Patna

CHAPTER – XII **EDP CENTRE**

Objectives

166. The functions and responsibilities of the EDP Centre are as under:-

1. System development and its maintenance for different types of pensionary awards admissible to Commissioned Officer (Army), PBOR and Defence Civilians including DAD, GREF, Coast Guard and NCC, including generation of different types of reports for pension related MIS.
2. Modification of existing systems for pension with reference to the Government orders issued from time to time.
3. Timely processing of pension data and generation of Pension Payment Orders and Corrigendum Pension Payment Orders.
4. Suo motu revision of retirement gratuity on half yearly basis due to increase in rate of dearness allowance with effect from 1st January and 1st July every year.
5. Generation of Audit cards for conventional audit of pension payments made by the PDAs.
6. Generation of requisite Reports for utilization by Account Section and different Audit Sections of the office.
7. Compilation of Defence Expenditure and submission of data to H.Qrs. on daily basis.
8. System development and its maintenance for linking of pension payment scroll with bank advices.
9. Sending of data in respect of Original / Corrigendum / Revision PPOs of all computerised PPOs to DPDOs.
10. Development and maintenance of software for screen audit, Audit Complaint, Dak Dairy system and Claim Diary System and PPO binder library system.
11. Development, updation and maintenance of PCDA (Pension) website and hosting of the same through NIC, New Delhi
12. E-mail handling- downloading, uploading and printing.
13. Development and maintenance of DAD Pay System.
14. Development and maintenance of Pension Accounting system.
15. To supply and maintain I.T. related hardware, software and consumable.

167. Blank

Security of computer hardware/software and other related peripherals

168. The following steps will be taken for the security of computer hardware /software and other related peripherals.

- (i) On procurement of each and every computer item the same has to be taken on charge in dead stock register on the same day.
- (ii) Proper receipt for every item issued, will be taken and kept in file and recorded in the register.
- (iii) User of the PC/ Printers / UPS etc. shall be personally responsible for proper security of the same. These items will be kept under the charge of AAO/ SO(A) in each section.
- (iv) Every Section/Group in charge has to ensure before leaving the office that computers in his / her section are properly shut down and power switched off.
- (v) Each Section shall also maintain a “Register of computer” items in which details of all computer items held with the section will be noted.
- (vi) Software media are entered in a register for this purpose and kept under lock and key in the custody of the officer in charge of the EDP Centre. The media should not be issued to any un-authorized person.
- (vii) Physical verification of these items will be carried out by EDP Manager on quarterly basis with reference to dead stock register. Proper remarks in this connection will be made in a separate register specially maintained for the purpose.

(viii) Obsolete computer items will be deleted from dead stock register with proper authority, after its final disposal by competent authority.

(ix) Any loss of computer item will be immediately reported to Head Quarters Office along with a detailed report on action taken by the office to fix the responsibility and administrative action taken against guilty person.

(x) Access to operating system and other system programs should be password protected. It is to be ensured that un-authorized persons are not allowed entry to the room where computers are kept.

Two copies of magnetic media/ CD backup of programs and important files should be taken and one copy kept away from the computer room preferably in a separate building under safe custody

It is to be ensured that fire fighting equipment and fire alarm are provided and are in working condition. Periodical checking of fire fighting equipment and fire alarm system will be done.

In addition to the above, Head of Office / EDP & Systems Manager will take further steps at their discretion as deemed fit for security of the computer items, keeping in view of local requirement.

169. EDP & Systems Manager will be responsible for overall management of EDP Centre. In discharge of his managerial duties he will be assisted by system Analyst, (Senior Accounts Officer / Accounts Officers) Programmers, (AAOs/ SOs (A)), Data Processing Assistants (trained and untrained), Senior Auditors / Auditors, Data Entry operators, and Record clerk. The duties and responsibilities of these officials are given in succeeding paragraphs.

Responsibility of EDP & System Manager

170. It will be the primary responsibility of the EDP & Systems Manager to establish and maintain Quality Management System Manual and Procedures pertaining to EDP Centre consistent with the requirement of the Quality Management System and implement the same effectively.

(i) He will be in over all charge of system analysis, designing, programming and system administration.

(ii) He will develop the skills of the team and acquaint them with the latest trends and techniques in the field.

(iii) Efforts will be made by the Manager to improve the system and ensure better co-ordination from the concerned I.O. groups.

(iv) He will exercise proper control of activities related to maintenance of hardware as well as software.

(v) He will assess and provide the training needs of officers and staff.

(vi) He will be in charge of over all administration and welfare of officers and staff members of EDP Centre.

(vii) He will be solely responsible for expenditure against budget allotments for EDP Centre.

Responsibility of System Analyst / Senior Accounts Officer/ Accounts Officer

171. The responsibilities of system analyst will be as under :-

(i) Over all administration of EDP Centre including housekeeping.

(ii) Provisioning of computer consumables required for smooth functioning of EDP Centre.

(iii) Maintenance of hardware through Annual Maintenance Contract (AMCs) or on as required basis.

(iv) Effective charge of Central Processing Unit (CPU) including system administration.

(v) Overall charge of computer media and software.

(vi) Ensuring that backup of source files and Data files is taken regularly.

(vii) Monitoring of Analysis and designing job.

(viii) Safe guarding work of various Modules under his charge.

(ix) Taking of initiative in corrective and preventive action to avoid the occurrence of actual or potential non-conformities.

(x) Maintaining general liaison with other I.O. Sections in the office.

- (xi) Monitoring the work of various Modules under his charge.

Responsibility of Programmers / AAOs / SOs (A)

172. Programmers will be responsible for following jobs:-

- (i) Designing, developing and maintenance of software.
- (ii) Planning scheduling, co-ordination and implementation of integrated data processing.
- (iii) To ensure that back up of master files and data files are taken at regular intervals.
- (iv) Supervision of jobs of Senior Auditor / Auditor / Data Entry Operators employed on processing of jobs.

Role of Data Entry Operators

173. DEOs will be responsible for following jobs:

- (i) Entry and verification of data
- (ii) Maintenance of Work Book and Daily Working Sheet.
- (iii) AAO/SO (A) will be designated as Data Entry Supervisor and will be responsible for proper distribution of job to DEOs and will prepare reports and return relating to data entry work.

Role of Data Processing Assistant

174. Responsibility of Sr. Auditor / Auditor / Clerk/DEOs / Data Processing Assistants employed on processing of data on computer will be as under:

- (i) Input collection, validation and processing of data.
- (ii) Manual checking of processing wherever found necessary.

Duties of Record Clerks.

175. Record Clerks will be responsible for the following duties-

- (i) Upkeep of various types of stationary
- (ii) Up keep of old files related to EDP Centre.

176. EDP Centre consists of three wings namely (i) Co-ordination Wing (2) Data Entry Wing and (3) System development and Processing Wing.

These Wings are placed under the charge of AAO/SO(A). The duties and responsibilities assigned to these wings are given in succeeding paragraphs.

Co-ordination wing

177. Coordination Wing is responsible for general administration of EDP Centre including housekeeping and also of the following items of work:-

- (i) Procurement of new hardwares and soft wares.
- (ii) Maintenance of Hardware Register (See proforma at Serial Number 1 of Annexure-B).
- (iii) Maintenance of Stock Register (See proforma at Serial Number 2 of Annexure-B).
- (iv) Provisioning of annual maintenance cover to all hardwares including Main system, UPS, Fire Alarm System through vendors.
- (v) Maintenance of Register of Stationary (Pre-printed and Blank (See proforma at Serial Number 3 of Annexure-B).
- (vi) Provisioning of computer consumables i.e. Procurement of system related peripherals including ribbons, storage devices such as CD/DVD, cartridges, EZR / pre- printed stationary etc through vendors.
- (vii) Arranging payment of bills in respect of computer contingency.
- (viii) Monitoring of budget allotment.
- (ix) Maintenance of Budget Allotment Register. (See proforma at Serial Number 4 of Annexure-B).
- (x) General correspondence including maintenance of leave account of officers and staff of EDP Centre.

- (xi) Rendition of various reports and returns to parties concerned (See Annexure-A).
- (xii) Security of computer hardware / software and other related peripherals as laid down in Para 168.

Note: 1- A separate Budget allotment for EDP Centre to meet EDP related expenditure only i.e. for provisioning of new hardwares, PCs, their maintenance, computer consumables stationery and books etc. is made by Head Quarters office. In the absence of budget allotment for any item, a supplementary demand is placed with Head Quarter Office to meet the un-foreseen expenditure.

Note: 2- Procurement of new hardware is either processed by Headquarters office and hardwares supplied to this office or funds to procure the same locally are released by Head Quarters Office, as and when required.

Note: 3- Bills for procurement of computer consumables are processed in the EDP Centre itself and sent to Admin-V for making e-payment or issuing cheques to vendors.

Provisioning of computer consumables

178. For the provisioning of computer consumables/stationery, the requirement of EDP Centre as well as that of entire office will be assessed centrally on half yearly basis.

179. The following steps will be taken for the purchase of computer consumables from the vendors.

- (i) 'Acceptance of Necessity' will be obtained from the PCDA (P) on Office Note for procurement of computer consumable/stationery.
- (ii) After obtaining "Acceptance of Necessity" from the PCDA (P). "Tender Enquiry" will be issued to the concerned registered vendors. Thereafter all relevant instructions as laid down in the GFR will be followed, which are briefly indicated in items mentioned below.
- (iii) On receipt of quotation a "Board of Officers" will be formed for opening of tenders and CST prepared.
- (iv) Quotations and CST will be scrutinized to ensure that the rates of computer consumable as quoted are in fact prevalent in the market and the vendors are genuine.
- (v) Quotations and CST duly scrutinized and with the recommendations made by the Board of Officers will be submitted on an Office Note for final approvals of the PCDA(P).
- (vi) Purchase orders will be issued to the approved vendor for supply of the computer consumables/stationery.
- (vii) On receipt of the computer consumables, a "Board of officers" will be constituted to check the quality and quantity of the articles supplied by the vendor.
- (viii) And if found in order, necessary action for payment through e-payment or by cheque against the supply order will be made by processing the bill to Admin V section (Local)
- (ix) All the computer consumables/stationery received will be entered in the "Register of computer consumables or Register of stationery pre-printed and blank" as the case may be (See proforma at Serial Number 5 & 3 of Annexure-B) before making issue for consumption.

Data Entry wing

180. Data will be received from various Grants Sections, Admin (Pay) section, Accounts Section etc. Data means, LPC-cum data sheet, Punching Medium, Bank Scrolls etc. All type of Data (batch wise) received from various sections will be entered in "Input Register" Section wise and will be distributed to DEOs for data entry. For COBOL based projects procedure laid down in succeeding sub paragraphs (i) to (iv) will be followed.

- (i) It will be ensured that the data (sheet) received from various sections is entered and verified by the DEOs.
- (ii) After verification, the data will be transferred to server through LAN and the batches (data sheet) will be passed on to "System Processing Wing" further processing.
- (iii) Batch wise corrections as proposed by I.O. Cell will again be received in the Data Entry Group along with the original edit list for data entry.

(iv) Batch wise corrections as proposed by the I.O. Cell will be entered by DEOs and soft copy passed on to System Wing through LAN along with the original edit list and corrections for updation of original data held on the disk.

Systems development/ processing wing

181. On receipt of batches of data sheet, the system development/processing wing will undertake the action as explained below in sub-Para (i) to (vi) on COBOL based systems. In PHP based systems, all actions for editing and correcting the data and generation of PPOs will be taken by the operative groups. Only printing of PPOs is to be done in the EDP Centre on daily basis.

(i) In the System Processing Wing, data shall be validated through the concerned validation program and an edit list will be generated with system generated errors for each record of the batch. The edit list (with top sheet) together with the batch will be passed on to I.O. Cell concerned for hundred percent comparisons with reference to the information of data sheet and for proposing correction if any through correction sheet, supplied by EDP Centre.

(ii) Corrections, if any, as proposed by I.O. Cell duly entered by DEOs are received again in Systems Processing Wing. Thereafter, the following action will be undertaken by the system room.

(iii) Updation programme will be run for updation of data and updation list i.e. hard copy of corrections as proposed will be generated through the system.

(iv) The updated file will then be run through the validation programme and re-validation list will again be generated by the system only in respect of those records which are still having errors.

(v) The updation list / revalidation list will again be sent to I.O. Cell for comparison of the updation list hundred percent with the corrections proposed. Wherever necessary corrections will be proposed again for updation of the data. This process will continue till all the records of the batch become error free.

(vi) On receipt of printing order from the I.O. Cell/processing section, the following action will be taken.

(a) Generation and printing of PPOs.

(b) Generation and printing of forwarding memos in the case of original PPOs of civil pension.

(c) Generation of DPDO data file for updation of master of Aashraya.

(d) Generation of output file for creation of master in the case of original notification and for record in case of corrigendum notification.

(vii) The PPOs generated through the computer will be sent to I.O. Cell together with the PPO, forwarding memos for further action at their end.

Action of I.O. Cell

182. (i) Data sheets received through courier or by post along with CD will be received in I.O. Group. On receipt of CD the I.O. Group will allot a batch number containing five digits. First two digits indicate the month in which the data is received and next three digits indicate consecutive serial number of the batch starting from 1. Each batch will contain approximately 50 number of data sheets. After allotting the batch number the I.O. Group will send the CD to Systems Processing Wing of EDP Centre for processing the cases as laid down in Para 180.

(ii) The Officer in Charge, I. & O Group on receipt of first edit list/ modified edit list from EDP Centre will ensure that all the errors detected either on comparing the edit list with the data sheet or due to validation / revalidation run, have been rectified through the proposed correction and all the records of the batches have been made error free. There after I.O. Group will record the order on the "top sheet" for printing of PPOs and pass on the edit list to the EDP Centre.

Responsibilities of "System Development/Processing Wing"

183. This Wing is responsible for Development and maintenance of system software for-

(a) I.T. applications for processing of pension claims and generation of PPOs.

(b) DAD Pay System

(c) Pension accounting/ auditing

(d) To generate various MIS relating to pensionary awards and other systems.

- (e) To design, update and maintain official website of the PCDA (P)
- (f) Handling of punching media data and sending data and desired reports to HQrs EDP Centre and Accounts Section Local.
- (g) To generate various report from the compilation data received from HQrs for use in Account Section.
- (h) To process the pension cases for which the computer programs are still on the COBOL platform.

184. to 189 – Blank

Reports and Returns

190. The reports and returns rendered by EDP Centre which are peculiar to this organisation are shown in Annexure A to this Chapter.

List of Registers

191. List of registers maintained in EDP Centre which are peculiar to this organisation and their fly leaf instructions are shown in Annexure B to this Chapter.

Annexure –A (See Para 190)
List of Reports and Returns due from EDP Centre

Sl. No.	Particulars of Report and Returns	Authority	Form on which rendered	to whom due	Periodicity
Monthly					
1.	Monthly Activity report	CGDA DO No. 74036(I)/68/AN- B dt. 2.9.1968	Manuscript	AN-V	By 10th of the following month
2.	Monthly Expenditure report	CGDA EDP Circular No. 07 dt. 22.10.2002	Prescribed format	CGDA	By 20th of the following month
3.	Monthly Report regarding details of personnel deployed on EDP Task in EDP Centre	PCDA (P) AN letter no. AN/I/739/Spl. Allow/IV dated 01/05/2014	Do	CGDA and AN-I Section	By the 10 th of every month.

Quarterly					
1.	Target report	PCDA (P) O&M Cell No. AN/O&M/0373/ G7/2003-04 dt 19.12.2003	Manuscript	O & M Cell	By first week of following quarter
2.	Intensive Vigilance Report	CGDA Circular No. AN/XIII/13122/3 /Eng.Mat dt. 29.05.1992	Do	AN-I	By 10th of the following month
3.	Hindi Quarterly Report	PCDA (P) Hindi Cell Circular No. AN/Hindi Cell/0554/QPR/ 2004dt 13.5.2004	Do	Hindi Cell	By 1st of the following quarter
4.	Personal Target Report and Organizational target Report	PCDA (P) O&M Cell letter No. AN/O&M/0371/2013 dated 13/06/2013	Do	AN-I	By 10th of the month following quarter

Annexure -B (See Para 191)
List of Register maintained in EDP Centre

Sl. No.	Name of register	Form No.	Para
1.	Hardware Register	EDPR-2	177(ii)
2.	Dead Stock Register	EDPR-3	177(iii)
3.	Register of stationary (Pre- printed & blank	EDPR-5	177(v)
4.	Budget Allotment Register	EDPR-1	177(ix)
5.	Register of Computer Consumables/stationery	EDPR-4	179(ix)

Serial No. 1 of Annexure –B
Fly leaf instruction for maintenance of Hardware Register

Objective : keep a record of all the hardwares procured for use either in EDP Centre or issued to other sections.

Separate folio will be allotted for recording procurement of each item of hardware viz. Computer, PC, Printer, UPS etc. Full description of the hardware procured should be noted on the folio viz date of delivery, make and model cost, supply order etc.

This register should be submitted to the officer in charge every time the hardware is taken on charge.

Sl. No.	Name of field	Description
1.	CDA Code /CDA	PCDA (P) Allahabad
2.	Name Of DDP Centre	EDP Centre Allahabad
3.	Supply Order No.	
4.	Date	
5.	Make And Model	
6.	Type (Here Mention the Name Of Hardware)	
7.	Capacity	
8.	Date Of Delivery	
9.	Unit Cost	
10.	Quantity	
11.	Total Cost	
12.	Date Of Installation	
13.	AMC Rate /Amount	
14.	AMC Vendor /Period	
15.	If No Mention DAC	
16.	Remarks	
17.	User	

Serial Number 2 of Annexure –B
Fly leaf instruction for maintenance of Stocks Register (non expendable item)
Miscellaneous.

Objective : To keep a record of all the hardwares procured and issue thereof.

1. This register will be maintained to have a record of all the hardwares procured and issued to user section.

2. The register will be submitted to the officer in charge by 5th of each month. The register will be maintained is the following proforma

Proforma

Sl. No.	Date	Description of items	OB	Receipt	Issue	CB	Initial of user
1	2	3	4	5	6	7	8

Serial Number 3 of Annexure –B

Fly leaf instruction for maintenance of "Register of stationary (Pre-printed and blank)" Control No. 2022

Objective: To keep a watch over availability of stationary.

All the stationary purchased whether pre-printed or blank should be entered in this register. It is to be ensured that adequate stock of stationary is available for daily use in the EDP Centre.

The register will be maintained in the following proforma and submitted to the officer in charge by 5th of each month.

Proforma

Sl. No.	Description	Opening Balance	Receipt	Issue	Closing balance	Initials of user
1	2	3	4	5	6	7

Serial Number 4 of Annexure –B

Fly last Instruction for maintenance of Budget Allotment Register

Objective - To keep a watch over expenditure against budget allotment made by CGDA. Separate allotments are made for purchase and maintenance of hardwares against Annual Maintenance Contracts, purchase of computer consumables/stationery, UPS, books and miscellaneous item related to other software system. This register is maintained to ensure that the expenditure against the individual allotments is not exceeded.

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

The register will be maintained in the following proforma

FROMORMA

Sl. No.	Description	Date of bill	AMC	Stationary
1.	2	3	4	5

Computer consumables/stationery	Books	UPS	Misc	Others		
				AMC alarm	fire projector	AMC multimedia
6	7	8	9	10	11	12

Serial Number 5 of Annexure –B

Fly leaf Instructions for maintenance of Register of Computer consumables/stationery

Objective : To keep watch over availability of computer consumable:

Adequate stock of computer consumable should be maintained to meet any emergent situation. This register will be maintained to ensure that the computer consumables/stationery which are daily in use, are actually available.

The register will be maintained in the following proforma and submitted to the officer in charge by 15th of each month.

Proforma

Sl. No.	Description	Opening Balance	Receipt	Issue	Closing balance	Initials of user
1	2	3	4	5	6	7

Concordance Table of draft OMPart-IV Vol. -I

No of Para as in the OM Part-IV Vol.-I (2014)	No of Para as in OM Part-IV Vol.-I (2006)	Addition / Deletion/ modification	Authority
8	8	Modified	Om Part II (2014 Edition)
18	18	Modified	Om Part II (2014 Edition)
19	19	Modified	Om Part II (2014 Edition)
20	20	Modified	HQrs Office Letter No. A/II/9130/PC-III dated 21.08.1986
21-22	21-22	Modified	HQrs Account Section UO No. letterA/II/11101/Manuals/CodeVol-II dated: 24.09.2014
23	23	Modified	Annexure III of DPPI 2013
24 to 27	24 to 27	Modified	HQrs Account Section UO No. letterA/II/11101/Manuals/CodeVol-II dated: 24.09.2014
28	28	Addition	RBI letter No. DGAD NO. H/13834/45/02/001/2006-2007 DATED 13/03/2007)
29	29	Addition	RBI letter No. DGAD NO. H/13834/45/02/001/2006-2007 DATED 13/03/2007)
32-33	32-33	Modified	HQrs Account Section UO No. letterA/II/11101/Manuals/CodeVol-II dated: 24.09.2014
35	35	Addition	Para 205, Defence Account Code (2014 edition)
36	36	Addition	Pamphlet of RDR (2010 edition)
41(vii), 42 to 44	41(vii), 42 to 44	Addition	HQrs Account Section UO No. letterA/II/11101/Manuals/CodeVol-II dated: 24.09.2014
50	50	Modified	Om Part II (2014 Edition) and HQrs office direction vide their letter no. A/III/12157/CMP/2013-14 Dated 08.05.2013 and even no dated 05.08.2014 (Para 8 & 14).
76	76	Modified	Authority: Audit Tech circular No-137 dt.11/05/2009)
85	85	Modified	Error Modified
86	86	Modified	Error Modified
86(g)	86(g)	Modified	C.S. No. 3/98.mentioned under Para 62 of Defence Audit Code
88	88	Modified	Om Part II (2014 Edition) and Para 191 to 195 (Defence Audit code)
88(d)	88(d)	Deletion	“CCA” deleted w.e.f 01/01/2006 vide. Govt. Of India MOD(Fin) Deppt of Exp. OM No. 2(13/2008-E.II(B) dated 29/08/2008
89	89	Modified	OM Part II (2014 Edition)

91	91	Modified	OM Part II (2014 Edition)
92	92	Modified	Para 42 of Defence Audit Code Revised Edition 1992
99-100	99-100	Modified	OM Part II (2014 Edition)
102-103	102-103	Modified	OM Part I (2014 Edition)
107	107	Modified	Annexure E, T & D Policy 2013 Modified
109-110	109-110	Modified	OM Part I (2014 Edition)
111-112	111-112	Modified	OM Part II (2014 Edition)
118	118	Modified	Rajbhasha Deptt. Letter no. 1/14011/12/76- रा.भा. (का.1) Dt. 22.11.76
120	120	Modified	OM Part II (2014 Edition)
166 to 168	166 to 168	Modified	HQrs EDP Section UO no- EDP/Suwigya/Project Sangam dated 17.10.2014
176-177	176-177	Modified	HQrs EDP Section UO no- EDP/Suwigya/Project Sangam dated 17.10.2014
179 to 181	179 to 181	Modified	HQrs EDP Section UO no- EDP/Suwigya/Project Sangam dated 17.10.2014
183	183	Modified	HQrs EDP Section UO no- EDP/Suwigya/Project Sangam dated 17.10.
184 to 189	184 to 189	Deleted	Deleted being redundant and readjusted in Para183

REGISTER OF CORRECTIONS POSTED

No. and date of correction	Para affected	Initials of person posting correction	No. and date of correction	Para affected	Initials of person posting correction