

केवल रक्षा लेखा विभाग के प्रयोग के लिए

FOR USE OF DEFENCE ACCOUNTS DEPARTMENT ONLY



सत्यमेव जयते

रक्षा लेखा विभाग

DEFENCE ACCOUNTS DEPARTMENT

कार्यालय नियम पुस्तक

OFFICE MANUAL

भाग - III

PART- III

प्रधान रक्षा लेखा नियन्त्रक

PRINCIPAL CONTROLLER OF DEFENCE ACCOUNTS

(वायु सेना)

(AIR FORCE)

2014 संस्करण

2014 EDITION

रक्षा लेखा महानियंत्रक के प्राधिकार से जारी

ISSUED BY AUTHORITY OF THE

CONTROLLER GENERAL OF DEFENCE ACCOUNTS

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Revision of O.M. Part-III

(i) 1995

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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 Manual will be held to supercede any standing rule or order of Government of India with which it may be at variance.

PREFACE

This Manual contains instructions and procedure for the conduct and disposal of work dealt with in the organization of the offices of Principal Controller of Defence Accounts (Air Force) Dehradun and Controller of Defence Accounts (Air Force) New Delhi.

2. This Manual is a departmental publication. The instructions contained therein are supplementary to the rules in the Civil and Defence Audit and Account Codes, Defence Procurement Manual, Fundamental and Supplementary Rules, Pay and Allowances Regulations, Pension and Financial Regulations, etc.
3. Any additions or alterations which may be necessary to the Manual will be notified periodically by the P.C.D.A.(Air Force) with the prior approval of the CGDA. The provisions contained in this Manual should be in conformity with the existing provisions of OM Part I & II and their amendments, if any from time to time.
4. This edition supersedes the 1995 edition.

Vandana Srivastava
Controller General of Defence Accounts

New Delhi

Date: 23-05-2014

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CHAPTER I - GENERAL

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| 1. Main Duties | 1 |
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1. The Principal Controller of Defence Accounts (Air Force) is charged with and is responsible for the following duties:-
- (i) Provision of Funds to the Air Force Units.
 - (ii) Audit of Pay Accounts of Air Force Personnel.
 - (iii) Audit of Public fund Accounts and Store Accounts of Air Force Units/Formations.
 - (iv) Accounting and adjustment of receipts and expenditure pertaining to the Air Force.
2. The P.C.D.A.(Air Force) acts as Financial advisor to A.O. C-in-C of all Air Force Commands.
- 3.(a) The Main Office of the P.C.D.A.(A.F.) at Dehra Dun is divided into the following sections.
- (i) Records
 - (ii) Administration
 - (iii) Accounts
 - (iv) Disbursement
 - (v) Pay (Civilians-Defence Services)
 - (vi) Miscellaneous.
 - (vii) Store.
 - (viii) Travelling Allowance
 - (ix) Internal Audit
 - (x) Imprest
 - (xi) Organisation and Methods
 - (xii) E.D.P. Cell.
- (b) A C.D.A.(A.F.) at New Delhi has started functioning w.e.f. 1-4-87 widening the organisation of the P.CDA(AF) Dehra Dun. The Office of the CDA (AF) New Delhi is divided into the following sections :-
- (i) Administration
 - (ii) Pay Technical
 - (iii) Miscellaneous Section
 - (iv) Accounts Section
 - (v) Disbursement.
 - (vi) Organisation and Methods.
 - (vii) EDP Cell
 - (viii) Store Section
 - (ix) Imprest Section
 - (x) Pay Section
 - (xi) Internal Audit Section
 - (xii) Record Section

The nature of work dealt within each of the above sections, where it differs in any way from that in the sections of the Main Office of the P.CDA(AF) Dehra Dun is indicated in the subsequent chapters of this Manual.

Beside the above sections there is a resident audit section, attached to the Air Force Central Accounts Office at New Delhi for Audit of Pay Accounts (Maintained on IRLAs) of Air Force personnel. The resident audit section headed by an Officer of rank of Jt. C.D.A.(AF) functions under the control of the CDA(AF) New Delhi.

The offices of the LAOs(AF) and ALAOs(AF) located at New Delhi, function under the administrative control of CDA(AF) New Delhi.

(c) Blank

4. The nature of work dealt with in each of the above section, where it differs in any way from that given in Office Manual Part II, Vol I has been indicated in the subsequent chapters of this Manual.
5. Local Audit of Store Accounts of Air Force Units/Formations is carried out by the respective LAOs and ALAOs, Located at various IAF Stations. The instructions for conducting local Audit and inspection of store Accounts of Air Force Units and Formations are contained in Air Force Local Audit Manual.
6. to 10. BLANK

CHAPTER II - RECORD SECTION

11. The conduct and disposal of work dealt within the Record Section will generally be the same as laid down in Chapter I, Office Manual, Part II (Volume-I).

CHAPTER III - ADMINISTRATION SECTION

12. The conduct and disposal of work dealt within the Administration Section will generally be the same as laid down in Chapter II, Office Manual, Part II (Volume-I).

CHAPTER IV – ACCOUNTS SECTION

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CHAPTER IV – ACCOUNTS SECTION

13. Objectives of this section are:-

- (i) To provide accounting and financial information to executive authorities for the performance of their Managerial functions.
- (ii) To provide timely and accurate figures to Government for preparation of financial accounts of the Defence Services.

General

13-A. Except as provided below, the conduct and disposal of work dealt within the Accounts Section will generally be the same as laid down in Chapter III Office Manual, Pt II (Vol I).

14. BLANK
15. BLANK
16. BLANK
17. BLANK
18. BLANK
19. BLANK
20. BLANK
21. BLANK
22. BLANK
23. BLANK

Cash Assignment

24. Consequent upon introduction of placing the Cash Assignment at the disposal of Command Head-quarters and other Units like Air Force Station New Delhi and No. 1 Air Force selection Board Dehradun w.e.f 1.7.89, the statement showing the monthly drawals received from the disbursing officers of the Air Force Commands/Units through Imprest Section of PCDA (AF) Dehradun/CDA(AF) New Delhi will be treated as schedule III. These statements will be kept in Accounts section of PCDA (AF) Dehradun/CDA(AF) New Delhi in separate files for watching the receipt of paid cheques along with the debit scrolls. In case of non-receipt of paid cheques within a period of three months, Accounts section will call for them directly from their Bankers/Disbursing officers and will also prepare a statement of unlinked cheques in respect of Cash assignment for submission to the Group Officer for his perusal. On receipt of Disbursement statement from RBI Nagpur the matter will also be taken up with the concerned Branch of SBI furnishing the wanting scrolls and paid cheques for linking with statement (in lieu of schedule III).

A register of cash assignment, for the purpose of watching paid cheques, will be maintained in Accounts section in the Performa given in Fly Leaf No.3.

25. List of Register peculiar to the Accounts section of the office of PCDA (AF) Dehradun/CDA(AF) New Delhi is given at annexure 'A'.
26. BLANK
27. BLANK
28. BLANK

FLY LEAF NO. 1

BLANK

FLY LEAF NO. 2

FLY LEAF INSTRUCTION FOR THE MAINTENANCE OF REGISTER AND BROAD SHEET OF ADVANCES AND INTREST THEREON

Authority: Para 158 O.M. Pt. II Vol. I

Object: To watch adjustment of the loan/advances.

The register will be maintained on IAF (CDA) 51.

2. The Register will be posted from compilation "Scheduled (IAFA-725).
3. In opening the Register at the commencement of a year, the outstanding balances will be brought forward detail form the previous year Register and item verified by the SO(A)/AAO.
4. The items in the Register will be numbered serially. The totals of the postings will be made at the end of the month and initialed by the SO(A)/AAO(AF) after verification with the compiled actuals.
5. Acknowledgments of all balances outstanding on 31st March will be obtained annually form the officers against whom the loans are outstanding and noted in the remark Column of the Register against the entries concerned.
6. The Register will be submitted to OI/c of the section and GO on 25th of each month.

FLY LEAF NO. 3

FLY LEAF INSTRUCTION FOR THE MAINTENANCE OF CASH ASSIGNMENT

Authority: Air Headquarters, R.K. Puram, New Delhi letter No. Air HQ/25651/Accts/PC-6 dated 28.4.89 issued with the concurrence of CGDA New Delhi U.O. No. A/IV/4894-Vol-III dated 26.4.89

Object: To watch the receipt of paid cheques along with the debit scrolls.

1. For the purpose of watching paid cheques, the register will be maintained in the following proforma.
2. The register will be submitted to AO/GO on 15th of each month.
3. Register of Cash Assignment.

MONTH	PARTICULARS	AMOUNT	MONTH OF PAYMENT
1	2	3	4

CHEQUE NO. & DATE	AMOUNT	REMARKS
5	6	7

ANNEXURE 'A'

List of Registers peculiar to the Accounts Section of the office of PCDA (AF) Dehradun/CDA(AF) New Delhi.

1. Register & Broad Sheet of advances and of interest thereon.
2. Register of No demand Certificate in respect of Civilians paid through IRLAs.
3. Register of Cash Assignment.

CHAPTER V - DISBURSEMENT SECTION

29. The conduct and disposal of work dealt within the Disbursement Section will generally be the same as laid down in Chapter IV, Office Manual, Part II (Volume-I).

CHAPTER VI - PAY SECTION

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CHAPTER VI - PAY SECTION

30. Objectives of this section are:-

- i) To ensure correct and complete payment of service benefits to erstwhile Group 'D' Civilians (Non-industrial) of the Air Force, and prompt compilation of the expenditure in Governments accounts.

(ii) To advise the Air Force authorities on matters relating to service conditions and entitlement of erstwhile Group 'D' Civilians (Non-industrial) of Air Force.

Duties

30.A. The duties of Pay Section are audit of Acquittance rolls-cum-pay bills of:

- (a) Erstwhile Group 'D' non-industrial civilians establishment employed with A.F.Units and Formations other than those serving with Air HQrs.
- (b) Casual civilian employees employed on I.A.F.A.497.
- (c) Civilian employees of all grades of Family Planning Centres attached to A.F.Stations/Formations.
- (ii) Scale audit check of monthly strength check statement in respect of erstwhile Group 'D' (Non-industrial) Civilian and civilian employees of Family Planning centres attached to A.F.Stations/Formations, received from I.A.F. Units/ Formations.
- (iii) Watching of recoveries of rent and allied charges, advances like G.P.Fund/I.O.F.W.P Fund, Festivals, leave salary advances etc. in respect of erstwhile Group 'D' (Non-industrial) Civilian employees and employees of Family Planning Centres attached to A.F.Stations/Formations (through the medium of Demand Register/Guard Files).
- (iv) Checking of LPC cum-data sheet in respect of erstwhile Gp 'D' Civilians (Non-industrial) of Air Force & rendition of pension cases to P.C.D.A.(P) Allahabad.
- (v) Post audit of :- i) Over Time Allowance ii) Night Duty Allowance
- (vi) Pre-audit of :-
 - (a) Final claims and other claims, specially sent for pre-audit by unit authorities.
 - (b) Gratuity claims in respect of temporary and quasi-permanent erstwhile Group 'D' Non-industrial Civilian establishment.
 - (c) Medical reimbursement claims in respect of Air Force Civilians (Group A, B, C & erstwhile D) other than those serving in Missions abroad.
- (vii) Maintenance of History of Service of civilians gazetted officers of Family Planning Centres attached to A.F.Stations/Formations as per proforma to Annexure 'A'.
- (viii) Maintenance of establishment files of A.F.Units/Formations.
- (ix) Receipt, examination and circulation of Govt. Letters etc., in respect of matters effecting pay and allowances, leaves etc. of Defence civilians.
- (x) Examination of all cases on the subject mentioned in (ix) above, referred to main office for decision by Air HQrs/Command HQrs, LAOs (AF) and other audit sections.
- (xi) Rendition of Audit Report when-ever necessary on the subject mentioned in (x) above in respect of cases relating to erstwhile Group 'D' civilians (Non-industrials).
- (xii) Blank

Civilians Establishment (Defence Services)

31. The civilian establishment employed with I.A.F.Units and formations fall into the following two categories :-
- (i) Non-industrial employees of the status of erstwhile Group 'D' Govt. Servants.
 - (ii) Non-industrial employees and other employed on I.A.F.A 497.

No IRLAs are maintained for the above personnel. They are paid their pay and allowances of a month in arrears on Pay bill-cum-acquittance rolls by I.A.F. Units with which they are employed out of their Imprest Accounts subject to post-audit.

The Pay Bill-cum-Acquittance Rolls together with the following documents relating to the payments made to the civilians of Air Force Units for whom IRLAs are not maintained are to be forwarded to the Pay Section of the concerned CDA(AF)/Jt.CDA(AF) as per the schedule mentioned below:-

Vouchers & documents pertaining to the period	Dates to be despatched
	Pay Section, PCDA(AF)/CDA (AF) New Delhi/Jt CDA(AF) Nagpur

- | | | |
|-----|---|--|
| (a) | From 1st to 15 th of the month | 20 th of the month |
| (b) | (i) Remaining period of the Month including | 7 th of the month or 5th working day of the |

disbursements on the General Pay Parade. following month.

- (ii) One copy of all office orders actioned in Pay Bill –cum-Acquittance Roll Serially arranged.
- (iii) Periodical increment Certificate on IAFF-456.
- (iv) Recovery schedule of advance of pay in single copy.
- (v) Bicycle Advance recovery schedules in duplicate vide Appendix 'C' of AFO No9/88

NOTE:- In the case of individuals Posted in , the old Pass number in the previous Unit as well as the Unit where the advance was drawn will be indicated against each recovery in the recovery schedules. Against all the item in the schedules, the voucher number of the pay-bill-cum-acquittance rolls will be indicated.

- (vi) Flood Advance Recovery Schedules in duplicate: Rolls where the actual recovery is effected will be indicated.
- (vii) Fan advance recovery schedules in duplicate.
- (viii) Strength check statement as per appendix 'A'
- (x) Original copy of the Rent Bill.

On receipt of the above documents in Pay Section, the total of the net payments on the acquittance rolls and its correct incorporation in the schedule of sub-vouchers will be checked. The correctness of totals in the schedule of sub-vouchers will also be checked. The receipt of the vouchers will then be acknowledged to the Unit/Formation from which they are received. Thereafter the vouchers will be audited as provided in the succeeding paras.

After audit, the duplicate copy of the schedule of sub-vouchers with necessary audit enfacement, indicating also the heads of account to which the amount shown therein are compilable, will be forwarded to Imprest Section for necessary check and compilation in the usual manner.

Audit of Pay Bill-cum-acquittance Rolls (Non-industrial) erstwhile Group 'D' Civilians

32. While auditing pay bill-cum-acquittance rolls in respect of erstwhile Group 'D' civilians (non-industrial), the following checks will be exercised in addition to the general checks laid down in Annexure 'B', Chapter V, O.M. Pt. II, Vol. I to ensure that :-
- (i) It has been prepared on the prescribed from.

- (ii) The vouchers and schedules etc., stated to have been enclosed in the forwarding memo, have actually been received.
- (iii) The amount shown in each cash account voucher agrees with the amount as indicated on I.A.F.F.(F) 1505.
- (iv) All regular erstwhile Group 'D' civilians (Non-industrial) have been paid on bills bearing 6A ii voucher series.
- (v) The present pay bill-cum-acquittance roll has been linked with the previous month's pay bill to ensure that there is no variation in the pay and allowances of each individual and if any variation is found, the same have been supported by relevant documents and suitable remarks
- (vi) In the case of new entrants,
 - (a) Certificate has been incorporated in Pt. III-A Office Order that the individual was declared medically fit by the appropriate medical authority and the same linked with the pay bill.
 - (b) Certificate has been rendered in the Office Order that the new entrant was not a re-employed pensioner and in case of re-employed pensioner, a pay fixation proforma has been attached.
- (vii) In the case of individuals transferred to A.F. from Army/Navy, necessary LPC duly countersigned and affixed with LPC seal by the previous audit office has been attached and for those transferred from Air Force to Army/ Navy, it will be ensured that LPC has been issued to the party concerned.

NOTE :- A Register will be maintained to watch the receipt and issue of L.P.C.

- (viii) In case of transfer from one A.F. Unit to another "a payment entitlement statement" has been enclosed.
- (ix) The pay and allowances have been paid in accordance with the prescribed scale for each trade.
- (x) Recoveries shown in the recovery schedule on account of Motorcycle/Personal Computer/HBA/ Bicycle/Flood advances have been effected and the same will be posted in the Demand Register and the amounts are compiled to the correct heads of accounts.
- (xi) Recoveries on account of rent and allied charges have been effected in accordance with the Rent bills received from the A.A.O., B.S.O. concerned and the amounts are compiled to the appropriated heads.
- (xii) Recoveries affected on account of H.P.L. /E.O.L./A.W.O.L. have been checked from office Order Pt. III 'A' to pay bill.
- (xiii) The payment of HRA has been supported with the necessary certificate as required under A.F.O. 140/66.

"The Payment of HRA has been made as per recommendations of 6th CPC ,RPR 2008 and supported with the necessary certificate as required under A.F.O. 104/66 (as amended from time to time)".

- (xiv) Washing allowance has been paid in accordance with A.F.O. 178/63 and recommendations of 6th CPC, RPR 2008.
- (xv) "Advances of pay and Festival have been paid in terms of A.F.I. 149/60 and A.F.O. 190/72 respectively together with the recommendations of 6th CPC, RPR 2008 on the subject".
- (xvi) Part 'A' & 'B' certificates provided at the end of pay bill cum-acquittance rolls have been signed by the competent authority.
- (xvii) Strength check statement for the particular month has been attached and checked to ensure that there is no excess over sanctioned establishment. In the case of mess servants the following certificate is furnished in each pay bill cum Acq. Roll :-

" Certified that Mess servants viz. waiters and washer up have been employed on the scales laid down in AFI 72/56 on the posted strength plus extra-percent (if any) and their strength is within the Nos. as per scale for the authorized estt. prescribed in PE / WE".

- (xviii) The arithmetical calculations as well as horizontal and vertical totals of each sheet are correct and the same have been shown in the summary sheet (Appx G to AFO 301/74).
- (xix) The date of birth and date of employment of each individual has been shown in the paybill.
- (xx) In the case of transfers where change of trade is involved, the pay fixation proforma is called for from the unit and the fixation of pay is approved, as and when the same is received from the unit.
- (xxi) In cases where the rate of pay has been increased as a result of grant of annual increment it would be seen that the grant of annual increment is notified in the Office Order Part III 'A' and reference to payment voucher adjusting the grant of annual increment is noted against each entry in office order Pt. III 'A'.
- (xxii) In cases where arrears of pay have been paid it will be seen that the details in support thereof given on the pay bills are correct with reference to the notification etc., in the office orders and that the same have not been drawn previously, with the regular monthly pay bills.

32A. Audit of Night Duty Allowance claims in r/o erstwhile Gp 'D' ,(Non-Industrial)

Following checks are required to be exercised while dealing with the claims of Night Duty Allowance.

- (i) Night Duty Allowance is admissible to those categories of staff only which are mentioned in Appendix 'A'.
- (ii) No Night Duty Allowance is admissible where Night Duty is an inseparable characteristic of the job itself.
- (iii) No Night Duty Allowance is payable for the period where overtime allowance, has been paid.
- (iv) The authority competent (i.e. OC Unit) to sanction OTA should be authority to sanction NDA to the categories of personnel listed in Govt. orders, has been accorded.
- (v) Night Duty Allowance is admissible for the period of duty performed between 2200 hrs to 6 A.M.
- (vi) Ten minutes weightage for an hour of Night duty performed is authorized. If duty hours have been worked out after giving such weightage, no night duty allowance is admissible in these cases
- (vii) The individuals who are getting Basic Pay upto Rs.2200/- P.M. (Pre revised as per Vth CPC) are eligible for Night duty allowance.
- (viii) Night duty Allowance shall be computed as per following formula:-
 - (a) **For continuous and intensive duty:-**
Rates calculated on the basis of current rates of pay including DA+CCA divided by the number of working hours in a month.
 - (b) **For intermittent duty and excluded class-III:-**
2/3 of rates worked out under 'A' above
- (ix) The casualty has been published in the office order and reference thereto has been noted on the vouchers.
- (x) A certificate of competent authority who can sanction NDA has been endorsed to the effect that individual (s) has/have actually performed Night Duty and is/are entitled to Night Duty Allowance.
- (xi) There is full Justification of putting the individual on Night Duty

APPENDIX 'A'

List of Categories of staff identified for grant of Night Duty Allowance AIR FORCE (NON-INDUSTRIAL)

1. Wireless Operator Mechanics
 2. MTDs/Civ.MTD(SC)/Civ.MTD Gde I & II
 3. Ayah
 4. Fire Engine Driver /Driver Tractor Pump
 5. Leading Hand Fireman(SG) Leading Hand Fire/Leading Fireman
 6. Fireman/Deputy Fire Officer/Fire Supdt. Gd. I/Civilian Astd. Fire Master/Astd. Fire Supdt./Supervisor
Fire/Fireman Gd. I & II
 7. Mid wife /Ward Sahayika
 8. Safaiwali/Safaiwala/Safaiwale Tindal in Hospitals
 9. Lascar/Lascar Tindal
 10. Radar Mechanics
 11. Telephone Supervisor/Telephone Operator Gd. I & II
 12. Washer Ups
 13. Cooks/Head Cooks
 14. Mess Waiters
- (Fourteen Categories)

33. In respect of casual civilian employees employed on I.A.F.A. 497 it will be seen that :-
- (i) Casual civilian employees employed on IAFA 497 have been paid on vouchers bearing 6B (ii) series.
 - (ii) The individuals have been paid for the period scale of pay for which sanction of AOC-in-C/Air HQrs. as the case may be /has been accorded.
 - (iii) The amount of sanction lies within the financial powers of the sanctioning authority.
 - (iv) The employment on IAFA-497 is not made in anticipation of the sanction.
 - (v) A copy of the sanction (signed in ink) has been received in the section and recorded.
 - (vi) The total expenditure for which the sanction has been accorded is not exceeded.
 - (vii) Sanction has been accorded in respect of such classes of personnel only as are included in the authorized establishment.
 - (viii) That the voucher No. on which payment has been made is noted in the copy of the sanction as received.

Pay Bills of Civilian Employees of Family Planning Centres attached to Air Force Units and Formations

34. Unlike Pay bill-cum-Acquittance Rolls (non-industrial) pertaining to erstwhile Group 'D' employees of A.F. which are received direct in pay section from A.F.unit and formations, the vouchers connected with expenditure incurred on Family Planning viz. Pay and allowances of civilians of Family Planning Centres, their T.A. & D.A. and contingent and Misc. charges will be received through monthly Imprest Accounts and scheduled to Misc. Section in the first instance. Misc. section will segregate these charges section wise and forward the pay bill cum acquittance Rolls of Family Planning Staff to pay section for audit.

The following audit check will be exercised in addition to the general checks provided for pay bills-cum-Acquittance Rolls of the Non-industrial erstwhile Group 'D' civilians of Air Force vide para 32.

- (i) That pay and allowances have been paid to the employees at the rates prescribed in Govt. letters issued from time to time.
- (ii) The D.A. has been paid with reference to pay plus non-practising allowance. Manuscript Register to record the statistics of expenditure incurred on pay and allowances of Family Planning Staff will be maintained based on which Expenditure incurred on Staff will be rendered monthly to Misc. Section for inclusion in their consolidated statement for onward transmission to Accounts Section

Overtime Allowance –Checking of

35. While auditing the overtime allowance claim it will be seen that :-

- (i) Contingent bill for overtime allowance has been countersigned by the O.C./Head of Office.
- (ii) Pt. III-A Office Order notifying the casualty and sanction of the Competant authority have been attached with the claims.
- (iii) Necessary certificates, as per AFO 394/61 (as amended from time to time) has been endorsed on the contingent bill.
- (iv) The categories of individuals for whom overtime allowance has been paid are office staff or have been categorized as those whose prescribed hours or nature of work is comparable to those of office staff.
- (v) The allowance has been claimed at the correct rates.
- (vi) For overtime allowance on Sundays/Holiday the competent authority has certified that grant of compensatory leave was not possible vide AFO 60/66.
- (vii) Duties and timing shown in the contingent bill strictly confirm to the same as notified in the relevant Office Order.
- (viii) Overtime Allowance authorized during a month does not exceed 1/3rd of the reckonable monthly emoluments.
- (ix) In the case of re-employed pensioners the O.T.A. has been correctly calculated according to the orders contained in para 5 of Govt. of India, Ministry of Defence, O.M.No. 14(2)/76/D (CIV-II) dated 25-6-83.
- (x) Overtime allowance has not been paid to casual employees employed on IAFA-497.

Audit Certificate and Issue of Objection Statements

36. After completion of post audit of cash accounts an audit certificate in the proforma at Annexure 'C' will be given and objection statement issued to the unit concerned and pursued to finality. The procedure laid down in prescribed audit drills will be followed for issue of objection statement and watching clearance thereof. A list of standardized form of objections/observations is appended at Annexure 'D'.

Retention in Service beyond the age of Superannuation checking of

37. (i) On receipt of Pay Bill-cum-Acquittance Roll, for march each year (Cash account for April), it should be seen that the date of birth of all civilian personnel is indicated therein. Omission, if any, will be immediately pointed out and the requisite information obtained on a separate nominal roll.
- (ii) The date of birth shown in the March Pay Bill-cum-acquittance Roll will be compared with those shown in the previous pay bill for March and with the superannuation statement pertaining to the previous year. In the case of new names the date of birth shown in the March pay bill-cum-acquittance roll will be compared with the one shown in LPC/Pay Bill, where pay was first drawn. All discrepancies notified will be got

reconciled immediately in consultation with Admin. authorities. Sanction of the competent authority for retention beyond the age superannuation / the date of any previous extension should be verified/ called for.

- (iii) A note as under will be made in the March pay bill-cum-acquittance roll against the names of the individuals who are likely to attain the age of superannuation in whose case extension of service already granted will expire before March of the next year. This note will be carried over from month to month till the individual concerned has become non-effective or orders are received regarding his retention in service beyond the age of superannuation, which extends beyond March of the next year.

Date of Birth.....
Date of Superannuation.....
Date of expiry of extension.....

- (iv) In the case of new names appearing in pay bill-cum-acquittance rolls subsequent to March pay bill-cum-acquittance roll, it should be ensured that the date of birth of the individual concerned as indicated therein by the Admin. authorities and the same should be verified and in case it is revealed that the individual concerned will attain the age of superannuation /extension of service previously allowed to him will expire before March next year, action as contemplated in para (iii) above should be taken.
- (v) Each pay group will maintain a list (in the proforma given below) allotting a page for each unit, for watching the receipt and disposal of superannuation statements prepared by the unit every six month as on 1st January and 1st July vide A.F.I. 26/66. Action taken to call for the superannuation statements from the defaulting units will also be indicated in the list in the remarks column.

Section/Group.....
Name of the Unit.....
Year.....
No. and date under which the superannuation statement was
Received
Remarks.....

The above list will be submitted to the O I/c by 15th of the month following each quarter for his inspection.

- (vi) The date of birth shown in the superannuation statement on receipt should be compared with the date of birth shown in the March pay bill nominal roll and also with the previous years' statement. In the case of new names, it should be compared with LPC/pay bill when pay was first drawn. Audit check should proceed from March pay bill/LPC, etc. to the superannuation statement and not vice-versa. Discrepancies noticed should be promptly got rectified in consultation with the Admin. authorities and orders of the competent authority called for in case any individual is retained beyond the age of superannuation or previous extension of service.
- (vii) It should be ensured that the certificate to the effect that none of the individuals for whom pay and allowances have been drawn in pay bill-cum-acquittance roll has attained the age of superannuation or compulsory retirement is invariably furnished by the administrative authorities.

Preaudit of Final Claims of Erstwhile Group 'D' Non-Industrial Civilians

38. While auditing final claims of erstwhile Group 'D' Non-Industrial civilians, it will be seen that:
- (i) The claim has been pre-receipted and countersigned by the O.C. Unit or the officer to whom powers have been delegated.
 - (ii) Date of discharge/ invalidment /retirement/death as the case may be is endorsed on the claim and the office order in which the casuality has been notified is quoted on the claim.
 - (iii) The cash account Vr. No. / Month in which the individual was last paid is quoted on the claim.
 - (iv) The claim is not time barred. In case it is time barred, sanction of the competent authority has been obtained in terms of rule 189 F.R. Pt. I and attached with the claim.

- (v) The claim is supported by the certificates to the effect that :-
 - (a) The leave account of the individual has been audited by the LAO (AF) and no objections are outstanding on the leave account.
 - (b) No demands are outstanding against the individuals.
 - (c) No objections relating to pay accounts of the individual are outstanding.
- (vi) No demand certificate has been obtained from Accounts Section and T.A. Section (M.O.)
- (vii) No amount is outstanding in Demand Register/Objection statements against the individual. In case any amount is outstanding the same will be adjusted in the final claim.
- (viii) The pass nos. allotted to the individual during the last three years as well as the units in which the pass No. was allotted is indicated on the claim. In case there is no change in the pass No. during the last 3 years, the fact is indicated in the final claims.
- (ix) Pay and allowances have been correctly claimed up to date of discharge/invalidment/retirement/death as the case may be and all recoveries adjusted before admitting the claim in audit.

Terminal/Death/Retirement Gratuity Claim in respect of Temporary/Quasi-Permanent erstwhile Group 'D' Non-Industrial Civilian Govt. Servants

39. While auditing the gratuity claims, it will be seen that:-

- (i) The claim has been countersigned by the O.C. unit or by an officer to whom the powers have been delegated.
- (ii) Service documents have been received and service verification certificates have been recorded in the service book.
- (iii) A statement showing date of appointment/quasi-permanency/cause of termination/particulars of qualifying service/rate of monthly pay and allowances etc. has been attached with the claim and will be verified from the entries made in the service book.
- (iv) The claim bears the following certificates:-
 - (a) The service rendered by the individual concerned has been held by the authority competent to appoint him as approved and satisfactory
 - (b) The individual has not resigned his post or has not been removed/dismissed from service.
 - (c) The individual is not a probationer or otherwise discharged for failure to pass the prescribed test or examination.
 - (d) The individual was not paid by gratuity/retiring benefits under any other rules or orders for the period of claim.
 - (e) The individual's service was continuous for the period of the claim.
 - (f) No Govt. dues are outstanding against the individual.
 - (g) The individual is not a member of I.O.F.W.P./Fund or any other contributory fund scheme.
- (v) The individual has actually retired on superannuation or died or discharged or declared invalided for further service.
- (vi) The claim is not time barred and if so, sanction of the C.F.A. under rule 189 F.R. Part I has been obtained and attached.
- (vii) The gratuity claimed is correct in accordance with the existing orders as applicable.

NOTE:- The gratuity claims of Pt. erstwhile Gp. 'D' civs. Non-industrial employees are dealt with by PCDA (P) Allahabad on the basis of LPC cum-data sheet submitted by PCDA (AF) Dehradun.

Pre-Audit of Medical Claims

40. In auditing Medical claims for reimbursement, it will be seen that:-
- (i) Form (Med-97) is complete in all respects and that claim is preferred in respect of one member only.
 - (ii) The claimant has signed the bill and bill has been checked by the Accountant Officer regarding its correctness.
 - (iii) It has been countersigned by the controlling officer or by the officer to whom powers have been delegated and that his signatures tally with those on record in the register of specimen signatures.
 - (iv) The claimant is a regular employee and not a casual one.
 - (v) The claim is supported with cash receipt duly countersigned by the A.M.A. and the cost of medicines agrees with that shown in the essentiality certificate attached with the claim.
 - (vi) In case of a claim in respect of treatment of son above 18 years of age, a certificate of his being wholly dependent on the Govt. servant has been attached. Similarly in the case of daughter a certificate of her being unmarried and wholly dependent has been furnished.
 - (vii) In case of father and mother, their dependency certificate has been given.
 - (viii) Appropriate essentiality certificate 'A' or 'B' is signed by the AMA and name of the patient and his or her relationship to the claimant as indicated by the AMA agrees with the statement on the claim.
 - (ix) The Doctor attending the patient is his A.M.A. and the hospital to which he is attached is recognized one for purpose of medical attendance of Central Govt. employees and their family members.
 - (x) The consultation and injection fee charged by the A.M.A. is in accordance with the schedule of rates as laid down in Appendix VI to C.S.M.A. rules.
 - (xi) The medicines prescribed have been purchased from the authorized chemists within 10 days of the commencement of the treatment.
 - (xii) The reimbursement is admissible for disease indicated in the essentiality certificate by the A.M.A. and the medicines purchased are reimburseable.
 - (xiii) Treatment at the consulting room of AMA is restricted to 10 days limited to maximum 4 consultations. But however, treatment limited to 15 injections only spread over 15 days is admissible.
 - (xiv) In case medical officer or a specialist outside the hospital has been consulted at the instance of the AMA. It will be seen that prior approval of the medical supt. / State chief Admin. Medical Officer has been obtained and attached with the claim.
 - (xv) The pathological and Radiological tests were carried out at a Govt. Hospital/Laboratory or the clinics of AMA having those facilities and relevant receipts are countersigned by AMA. In case the tests are undertaken at the Clinics of the 'AMA' the charges will be limited to the rates charged by the Govt. Hospital/Laboratory.
 - (xvi) A patient advised hospitalization by the AMA but who received treatment at the consulting room of the AMA is not allowed re-imburement of expenses.
 - (xvii) The treatment at the consulting room at the AMA does not exceed 10 days.
 - (xviii) In cantonment areas where there are not Govt. hospitals as defined in CSMA Rules, Central Govt. Servants and their families residing in those areas and also in the adjoining areas outside Cantonment limits may receive medical attendance and treatment at the Cantt. Hospitals. The Medical Officers employed in such hospitals being regarded as authorized medical attendants, the fees as detailed below are reimburseable.

Consultation/visiting/injection fee of Authorized Medical Attendants (AMAs) under CS (MA) Rules, 1944 as indicated below.

I. Medical Post Graduates/Specialist	In Rs.
<u>Consultation Fees</u>	
First Consultation	100/-
Subsequent Consultation	60/-
<u>Injection Fees</u>	
Intramuscular /Subcutaneous	20/-
Intravenous	40/-
II. Medical Licentiates and Medical Graduates (MBBS or equivalent)	
<u>Consultation Fees</u>	
First Consultation	70/-
Subsequent Consultation	40/-
<u>Injection Fees</u>	
Intramuscular /Subcutaneous	20/-
Intravenous	40/-

- (xix) No reimbursement for prophylactic or immunizing purposes is allowed unless a certificate from the Municipal authorities to the effect that such facilities are not available with them is attached with the claim.
- (xx) In case of Indoor patient, normally the accommodation according to the status of the Govt. Servant will be provided. In the event of accommodation suited to the status of Govt. Servant being not available, accommodation of higher class may be allowed provided it is certified by the Medical Superintendent of the hospital concerned that :-
- The accommodation of the appropriate status was not available.
 - The admission of the patient into hospital could not be delayed without danger to the health of the patient until accommodation of the appropriate class become available.
- (xxi) Diet charges are not allowed in respect of those admitted in hospital drawing pay above the permissible limits.
- (xxii) In delivery cases, conducted by the staff of Chief Welfare and Maternity Centre, cash receipt for the amount charged, has been attached.
- (xxiii) Ambulance charges for onward journey only are admitted and that too on a certificate of the A.M.A. that other means of conveyance would have been detrimental to the health of the patient.
- (xxiv) Charges of an attendant (including an Ayah) admission fee and dhobi charges are not admitted.
- (xxv) Reimbursement of medical expenses in respect of a T.B. patient treatment at O.P.D. is made only if conditions laid down under existing CSMA Rules are fulfilled and whole period of a T.B. patient is treated as one spell for consultation charges.
- (xxvi) In case of treatment in Military Hospital if there is not civil hospital at the station, the Govt. Servant or his family member is admitted to Military hospital under orders of O.C. Station and the charges are in accordance with the rates prescribed.
- (xxvii) A medical advance is paid only when the patient is admitted into hospital as indoor patient but in the case of TB it can be paid for outdoor treatment as well.

- (xxviii) The medical advance is restricted to 4 months pay or Rs. 1000 (whichever is less) and only one advance is paid for the same illness and the adjustment claims are received in time against the advance sanctioned.
- (xxix) The claim preferred after 3 months is supported by the time bar sanction of the Ministry of Health.
- (xxx) In addition to above, the following points are to be seen in pre audit of medical reimbursement claims in r/o CGHS beneficiaries.
- (a) Claim is preferred in Form Med 2004 with modified check list and completed in all respect.
 - (b) The bill has been signed by the claimant.
 - (c) Claim is supported with photo copy of CGHS plastic card/cards of the patient as well as the beneficiary.
 - (d) Essential certificate and verification of cash memo by the treating doctor is not required.
 - (e)
 - (i) In case of treatment taken in a private recognize hospital the Patient (CGHS beneficiary/his dependents) has been referred by the CGHS and Prior permission of HOD/Head of office has been obtained.
 - (ii) The claims have been preferred within three months from the date of discharge from the hospital. In case of time barred claim, condonation sanction of the competent authority has been obtained.
 - (iii) The admissible amount has been worked out on the basis of central govt. employee's entitlement.
 - (iv) Blood Transfusion charges are reimbursable in full, subject to certification by the treating physician that the specific blood group was not available in the hospital, and the charges for blood are comparable with the rates of Red Cross/ state / central govt. Hospitals.
 - (v) Diet is not reimbursable. Where bed charges and diet are billed together, 20% of the amount has been deducted towards diet charges.
 - (vi) Medicines prescribed for outdoor treatment are not reimbursable under CGHS and should be got issued by the dispensary of the concern CGHS in terms of Annexure 5.V of MH&FW OM No. S-11018/6/95-CGHS(P) dt. 24-07-1998.
 - (vii) Expenditure on investigations and tests done in govt. hospital/referral hospital /recognize hospital on the advise of doctor are reimbursable and rates for such lab test/investigation has been charged according to the CGHS approved rate list for concerned city.
 - (viii) Procedural charges have been charged as per 'package deal' in terms of GOI. MH&FW OM F No. Rec 1-2004/JD(GR)/CGHS/Delhi/CGHS(P) dt. 07-12-2006 for Delhi & NCR region and similar orders for other CGHS cities amended from time to time.
 - (ix) In case more than one procedure has been carried out by the hospital, full charges for major procedure and 50% for other procedure have been claimed.
 - (x) If the central govt. employee or a member of his family covered under CGHS falls ill at a place not covered under CGHS, the treatment will be admissible under CS (MA) Rules 1944. The reimbursement will be at per rates of govt./ state hospital in that city.
 - (f) Ex Post sanction of HOD has been obtained for taking medical treatment in emergency from private hospital/nursing homes whether recognized under CGHS or not.

- (g) For the claimant entitled for General Ward category 10% less the approved 'Package Rate' has been claimed.
- (h) Cost of implant item has been charges as per ceiling rate fixed by the Govt. and the bill is supported with outer pouch & sticker containing batch No.& make etc. and bear the signature and stamp of treating doctor.

- 41. The LPC-cum-data sheet for sanction of Pensionary Awards in respect of erstwhile GP. 'D' Civilians non-industrial with be checked in accordance with the instructions contained in Annexure G to this chapter.
- 42. BLANK
- 43. BLANK
- 44. BLANK
- 45. BLANK

Registers and Reports & Returns

- 46. A list of Reports & Returns and the various registers maintained by this section are given in Annexure E to F to this chapter.
- 47. BLANK
- 48. BLANK
- 49. BLANK

APPENDIX 'A'

(Referred in para 30(vii) I.A.F. (C.D.A.) 358

History of services of Civilians Gazetted Officers of Family Planning Centres attached to Air Force Units and Formations

Mr.....joined the service on.....arrived on.....

Born on.....Domicile.....

Name of office/Branch and	Substantive	Date	Officiating/Temporary	Date
---------------------------	-------------	------	-----------------------	------

Station in which employed	Post	Appointment		
---------------------------	------	-------------	--	--

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

Rate of pay per mensem in	Other allowances per mensem	Period and nature of leave	Remarks
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With particulars of allowances availed of

Substantive post	Offg /Tem post	
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6	7	8	9	10
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ANNEXURE 'B'

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ANNEXURE 'C'

(Referred to in Para 36)

Audit Certificate

Unit :

Month of Cash Account

(Part II)

Certified that cash account has been audited and classification checked and the following points have also been seen:-

- (i) Rates of pay compared with those shown in the last pay bill variations checked with Pt. III Office Order, LPC etc.
- (ii) Paid strength checked with the sanctioned establishment.
- (iii) (a) No/Trade/rate of pay/amount in respect of casual employees checked with the sanction accorded on I.A.F.-497
(b) Specimen Signature of C.F.A. verified.
- (iv) (a) Amount shown in the schedule of advances i.e. Flood, Cycle etc. agreed with the amounts shown as recovered in the pay bill.
(b) Punching Medium raised in respect of recoveries effected through the pay bill on account of G.P./I.O.F.W.P. Funds and other advances.
- (v) Horizontal and vertical totals checked.
- (vi) Totals of the summary of pay bills tallied with the IAFF (F) 1505.
- (vii) I.A.F.F. (F) 1505 tallied with the Top Sheet.
- (viii) Demand Registers posted and discrepancies/non-recoveries pointed out.
- (ix) Rent Bills checked in the pay bills and Vr. No. endorsed against the respective entries in the guard file.
- (x) Running account proforma opened in respect of those who have/will complete 57 years of age (w.r.t. pay bill of March).
- (xi) (a) Office Order No.....Checked.
(b) Office Order No.....test Checked.

Auditor/SO(A)/AAO

ANNEXURE 'D'

(Referred to in Para 36)

Standardized form of Objection/Observations

Objections:-

- (1) Non recoveries or short recoveries of demands on account of Festival advance etc. notices in the cash account under audit are enumerated below for reconciliation and furnishing recovery/adjustment particulars thereof.

DE	Sl. No	Pass No.	Name & Trade	Nature of demand	Amount	Remarks
1	2	3	4	5	6	7

- (2) Short recoveries or non-recoveries of Rent and allied charges noticed in cash account under audit are enumerated below. Please furnish recovery/adjustment particulars of the same now:-

No. & date of Rent Bill	Pass No. & Name of the individual	Amount	
		Rs.	P.

- (3) The undermentioned individuals have been employed on IAFA 497, but IAFA 497 duly sanctioned by C.F.A. has not been received alongwith Pay bill as required vide Rule 58 (c) FR Pt.I. To enable this office to admit their pay and allowances for.....paid vide Cash Account Voucher No.....in audit , it is requested that sanctioned copy of IAFA 497 may please be forwarded now. In the absence of approved copy of IAFA 497, their pay and allowances paid above cited voucher have been placed under objection.

Sl. No.	Pass No.	Name	Cash A/C Vr./ Office Orders	Nature of casuality	wanting documents	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

- (4) It is observed that class IV civilians in respect of following trade have been employed in excess of this authorized strength as mentioned below. Please furnish the authority in support of the same. In case no establishment has been sanctioned, regularization action in the matter be taken.

Safaiwala Water-carrier Lascars Washer up Waiter

- (5) The undermentioned individuals have been transferred from Army Units and paid at the rates shown against each. To enable this office to admit their P&A in audit their LPCs duly countersigned by the Army Audit Officer may please be obtained and furnished.

Pass No.	Name	Rates at which paid
----------	------	---------------------

(6) Variations in pay and allowances noticed in Cash Account under audit as compared with previous charge and also Misc. Credits and debits not suitably explained are given below with necessary details for reconciliation/adjustment.

Sl. No.	Pass No.	Name	Cash A/C Vr.	Nature of charge
(1)	(2)	(3)	(4)	(5)

Variation	Remarks
(6)	(7)

(7) Pass No. Name

The above named individuals have completed one year service, but no G.P.Fund subscription has been recovered from them in Cash Account under audit. In this connection please refer to AFO 163/60 and take necessary action in the matter.

(8) Office Order Casualties.

Non-adjustments and discrepancies in adjustment of casualties in the Cash Account under audit are detailed below for furnishing adjustment-re-adjustment particulars.

Details of items not actioned.

(a) Sl. No. Pass No. Name No. & date of O.O. Nature of Casualty

(b) Errors in calculation etc., in adjustment

Sl. No.	Pass No.	Name	No. & date O.O.	Nature of Casualty	Remarks
---------	----------	------	-----------------	--------------------	---------

(9) Consequent on issue of amendments as noticed in the undermentioned O.Os. (occurrence number as shown against each) adjustment particulars may please be intimated.

O.O.....Occurrence No.....

(10) Time barred payments

The payments made to the undermentioned individuals on account ofare viewed as time barred being more than 12 months old and require the sanction of the C.F.A.under Rule 189 FR Pt. I. The same may please be obtained and furnished, pending receipt of which the payments are placed under objection.

(11) Anti Malaria Lascars (Seasonal)

Please specify that AM Lascars paid on the above Voucher are seasonal and not regular.

Please specify the period of their employment citing reference to the relevant O.O.notifying the same.

Please cite reference to the station Order notifying the period of the season of Malaria for which the seasonal AM Lascars have been employed.

(12) Remustring

The undermentioned individuals have been remustered from.....(trade) to (trade).....with difference scales of pay. Please give a certificate that the remustring was in public interest.

Please forward their pay fixation proforma together with their service documents to enable us to check the correctness of their pay now fixed.

Observations.

I. Certificates in support of payment vouchers/office orders casualties etc. wherever not given or furnished incomplete are detailed below indicating action to be taken. The needful may please be done now:-

Sl. No. Cash A/C Vr./No. & date of O.O. Nature of certificate required

II. The supporting documents as mentioned below have not been received. Please forward the requisite documents at an early date. The payments made on this account are placed under objection pending their receipt and verification.

(1)	(2)	(3)	(4)
Sl. No.	Pass No.	Name	Cash A/C Voucher/Office order
(5)	(6)	(7)	
Nature of casualty	Wanting documents	Remarks	

III. The undermentioned Part III-A Office Orders have not been received. Please furnish the same now for necessary action.

O.O. No.....

IV. (a) The undermentioned individual(s) has/have been newly appointed w.e.f. the dates shown against each and paid through cash account under audit. There is however no indication from the O.O. that he/they has/have been medically examined and found fit. Please elucidate and take action to cause suitable amendment to the office incorporating the said examination

Name.....O.O. No.....

(b) Please confirm that the above named individual are not re-employed pensioners and also notify necessary amendment to this O.O.

V. The undermentioned individual is a re-employed pensioner. Please take action to his pay fixation proforma (in duplicate) as laid down in AFO 362/62 duly completed in all for rendition of necessary audit reports thereon by this office.

VI. Errors in casting noticed in Cash Account under audit are detailed below for reconciliation, rectification and intimating adjustment particulars:

Sl. No.	Pass No.	Name	Remarks
---------	----------	------	---------

VII. (i) The monthly strength check statement has not been received. Please arrange to send the same to us at an early date.

(ii) Discrepancies in trades shown against certain individuals are given below. Please quote authority in support in charge in trade.

Sl. No.	Trade	Number Authorised	Number born/paid	Number excess paid
(1)	(2)	(3)	(4)	(5)

VIII. HRA

Certificates as required vide AFO 140/66 for admitting HRA to the individuals concerned have not been found notified in the O.O.

The same may please be notified now by way of an amendment to the O.O.

ANNEXURE 'E'

List of Registers to be maintained in Pay Section

1. Attendance Register.
 2. Leave Register.
 3. Register of Files.
 4. Register of class 2 and 8 vouchers.
 5. Register of Instruction Order.
 6. Register of initials of SO (A), Sr. Auditor, Auditors and clerks.
 7. Register of sanctions.
 8. Demand Register.
 9. Audit Progress Register.
 10. Master Note Book of Orders.
 11. Register of Books of Regulations.
 12. Register of Provisional Payments.
 13. Register of Major Financial & Accounting Irregularities.
 14. Register of Financial Advice.
 15. Register of Spare copies of Secret letters.
 16. Register of correction slips to Books of Regulation.
 17. Register of losses of cash written off by authority lower than the Government of India.
 18. Minute Book.
 19. Register of proforma 'X'.
 20. Register of Ex-gratia payments.
 21. Register of infructuous expenditure.
 22. Register of Def. I.D.Schedule.
 23. Register of specimen signatures of Air Force Officers.
 24. Register of record of expenditure met out of contingency fund of India.
 25. Register of non-recurring charges.
 - (a) Overtime Allowance.
 26. Register of L.P.C. Received and issued.
 27. Superannuation Register.
 28. Register to record expenditure incurred on Pay & Allowances of Family Planning Staff.
 29. Guard Files-Rent bill.
- “X” (For Fly Leaf instructions for Sl. No. 1 to 24 refer to O.M. Part II Vol. II).

ANNEXURE 'F'

List of Reports due from pay section

Sl. No.	Description	Authority	To whom sent	When due
1	2	3	4	5
Weekly Reports				
1	Progress report of letters/bills	Para 16 OM Part II Vol.I	AN-VII	Every Monday
Monthly Report				
1	CGDA Progress Report	Para 473 OM Part I	AN-VII	12th of very month
2	Punching Media Certificate	Para 31(4) OM Pt XI	EDP Cell (Local)	3rd of the following months
3	Major Financial & Accounting Irregularities	Para 667 OM Pt.II Vol. -I	IA Section	Ist of the following month (Nil Report not to be sent)
4	Leave statement including Casual Leave	AN-VI/030/XV dt 30-6-70	AN-IX	6th of the following month
5	Statement showing changes of Local Address of DAD personnel	G/538-VIII dt 5-10-49	AN-II	15th of the month
6	Expenditure out of contingency fund of India and charged expenditure	CGDA No. A/11909 -II dt 28-12-57	A/C Sec.	5th of the month.
Quarterly				
1	Exhibition of losses in appropriation Accounts (DS) (Cash losses)	Pt. I OO 81 dt 6 -7-56 & O.O No.14 dt.6-1-64	IA Section	15/1,30/4,15/7 & 15/10
2	Statt. Of Infructuous expenditure & Ex-gratia payments	P/Tech/X/63dt 18-10-63	IA Section	Do.
3	Report on Financial Advice	CGDA No. 3071/AT -III dt 7-4-54 and 13009/AT - coord dt 14-7-72	IA Section	25th of the last month of the Qr.
4	Proforma 'X' report referance to outside parties (Except CGDA)	O.O. No. 7 dt 3-6-60	Pay tech section	15/3, 15/6, 15/9 & 15/12
5	Official language of the union of India- progress report regarding progressive use of Hindi	AN-VII/0752-XV dt. 27 -7-72	Hindi Cell	25/3, 25/6, 25/9 & 25/12

6	Inventory of Dead stock articles	AN-II/Dead Stock-IV dt. 17-1-72	AN-G	5/2, 5/5, 5/ 8 & 5/11
7	Members of staff engaged in top secret work	AN-VII/4361-VII dt. 24 -5-67	AN-VII	10/1, 10/14, 10/7 & 10/10
8	Annual Audit Certificate Rendition of progress report on outstanding items	FA/III/76/71-72/Misc dt. 9 -10-72	IA Section	10/10, 5/1 & 20/4
9	Suggestion Scheme	Pt. I.O.O. 452 dt. 9-12-64	O & M Cell	1/1, 1/4, 1/7 & 1/10
10	Collection of information regarding actual expenditure on various type of allowances in respect of civilian employees paid from D.S.E.	P/T/292-C dt. 9-4-70	Pay tech	1/2, 1/5, 1/8 & 1/11
11	Expenditure by Defence services in connection with Indo -China (international Commission)	S/X/91 dt. 13-12-65 S/X/113 dt. 28-2-66	Store section	5/4, 5/7, 5/10 & 5/1
12	Collection of information regarding actual expenditure on various type of allowances in respect of civilian employees paid from DSE & DAD personnel	CGDA New Delhi No. AII/12146/PCVI dt. 13 -9-73 as amended vide dt. 13 -12-73	Min. of Fin, (Dept of Expr.) (pay research Unit)	25th of 2nd month following each quarter
Half Yearly				
1	Hindi Teaching scheme-Roster of persons to be trained in Hindi	AN-VII/3765-R-XVIII dt. 27-5-67	Hindi Cell	5th of June & 5th Dec.
2	Hindi Teaching Scheme for central Govt. employees	AN-VII/0753-XI dt 30-9-70	Hindi Cell	2nd April and 2nd Oct.
Occasional				
	Allocation of Expenditure of Joint Cipher Bureau between Min. of Def. and Min of External Affairs	S/0179 dt 18 -7-52 & S/III/X/97 Spl. V dt. 3/9/1970	Store Section	To be rendered when expenditure is booked
Yearly				
1	Annual Demand for Establishment	AN-I/3458 dt 6-6-72	AN-I	31st May
2	Annual Establishment return	G/X/19-X dt 13-12-57	AN-I	5th Jan.
3	Annual Audit Certificate	FA/III/76/71-72-Misc dt 9 -10-72	IA Section	20th July
4	Assessment of Annual requirement of standard Army Forms	R/023-IV dt 11-12-70	R' Sec.	5th April
5	Statement showing items for reflection in MFAI	FA/112/70 dt 5-7-70	IA Sec.	30th April

6	Annual report of Books of Regulations etc. held on charge & amendments thereto	R/034 dt 06-12-71	R' Sec.	31st Dec.
7	Exhibition of losses in Appropriation Accounts (DS) Cash losses	Pt. I. O.O. No. 81 of 6 -7-56 & No. 14 of 6-1-64	IA	30 th April
8	Statement of Ex -gratia payment & infructuous Expenditure of Aggregate of all items below annual annotable limit viz. items exceeding Rs. 50 but not exceeding Rs. 20,000 in each case	Pay Tech/X/63 dt 18-10-63	IA	30th April
9	Cash Requirement Estimate (Defence Services)	Para 205 Def. Account Code	Accts. Sec.	2nd Nov.
10	Report on the Estimate Committee on Trg. Institutions	A/X/120 dt. 2-3-62	Accts. Sec.	15th August
11	Cash Requirement, Estimates in respect of : (i) Suspense Heads (ii) Debits/Credits likely to be passed on against CAO High Commission of India	A/349-11 dt 18-12-67	Accts. Sec.	25th Dec.
12	Outstanding items in the inward/outward Schedules with Pakistan	CGDA No. A/9911 dt. 26 -4-51	Accts. Sec.	5th April
13	Contribution paid to International organization from Defence Services Estimates	M/X/53 dt 1-8-61 and 7-8-67	M. Sec.	16th Aug. (Nil Report not required)
14	Delay in grant of Pension to civilians paid from D.S.E.	P/Tech/070 dt 11 -5-71	Pay Tech Sec.	25th April
15	Preparation of Absentee statement	P/Tech/52-C dt 3-1-72	Pay Tech Section	15 th June
16	Preparation of Budget Estimates by CDA(Funds)	A/242 dt 12 -11-63 & 24 -11-64	Accounts Section	15th Nov.

ANNEXURE 'G'

(Referred to in Para 41)

STREAMLINING OF PROCEDURE FOR SANCTION OF PENSIONARY AWARDS IN RESPECT OF DEFENCE CIVILIANS OF AIR FORCE

Under the revised system the pension claims of Defence Civilians are to be processed on computer, based on the information contained in newly designed format named as 'LPC cum Data Sheet' Specimen shown as Appx 1 to this Annexure. The service book is not required to be sent to PCDA(P) Allahabad. Pension claims will be intimated by the unit authorities and submitted to pay Section in respect of erstwhile Gr 'D' Civilian (Non-Industrial) and to LAOs (Air Force) in respect of other Groups of civilians alongwith service documents.

The LPC cum data Sheet in respect of erstwhile Group 'D' Civilians (Non-Industrial) will be checked by Pay Section After checking the Service books will be returned to Unit concerned and Pension claims comprising the following documents will be sent to PCDA(P) Allahabad.

1. LPC cum data sheet 1 copy
2. IAFA-356 (Pension) on Application..... 2 copies
3. Photograph/Joint Photograph 2 copies
4. Slip containing Specimen Signature/Thumb Impressions Fingers
Impressions of the claimant 2 copies
5. Slip containing Specimen Signature/Thumb Impressions Fingers
Impressions of the spouse 2 copies
6. DCRG from HOD 1 copy
7. Details of the members of Govt. servant under family pension scheme..... 1 copy
8. Nomination of DCRG..... 1 copy
9. Statement showing non-qualifying service 1 copy
10. PCDA(P)'s/LAOs Audit Report regarding verification of qualifying
service after completion of 25 years of service 1 copy
11. PCDA (P)'s Audit Report regarding counting of former spell of service if any 1 copy
12. Commutation Application 1 copy
13. Certificate to the effect that no judicial/departmental proceedings have
been instituted/are pending against the individual 1 copy
14. Identification Marks of the individual 1 copy
15. Identification Marks of the spouse 1 copy
16. Detailed Calculation Sheet 1 copy

The following checks will be exercised by Pay section:-

- (a) The Claim is complete in all respect and supported with the document as stated above.
- (b) Organization code for Air Force which is 12, is correctly filled in column 1.
- (c) Name of the Unit/Formation is correctly shown in column 2.
- (d) Col. 3 to 9 have been correctly filled with reference to service book of the individual. The date of retirement/superannuation must be checked from Pt III O.O.
- (e) Col. 10 should be checked w.r.t. entries with service book and D.O. Pt. II and code for nature of pension is shown as under:-

<i>Nature of Pension</i>	<i>Code</i>
Superannuation Pension	S
Retiring Pension	R
Voluntary Retirement under Rule 48-A CCS Pension Rule ..	V
Invalid Pension	I

- (f) Col. 11 to 14 must be checked with reference to service document and certificate/statements received with the claim.
- (g) Col. 15 & 16 should be checked with reference to service book and pay bills and code for scale should be checked with reference to Annexure B and Group is shown as 'D'.
- (h) The amount of demand should be shown separately in these columns and should be checked from the demand register.
- (i) Col. 18, 19 & 20 should be checked with reference to commutation application. In case an individual does not desire to commute a portion of his pension, these columns should be left blank. The maximum portion which can be commuted is 1/3rd. It may also be noted that commutation without medical examination is not admissible in the following cases:-
 - (i) In the case of superannuation /retiring pension where commutation application with pension claim has been performed after a lapse of one year from the date of retirement.
 - (ii) Invalid pension cases.
 - (iii) Compulsory retirement as a penalty.
- (j) Col. 21 to 25 should be checked with reference to entries made in service book/details of family of the Govt. servant under family pension scheme 1964.
- (k) Col. 26&27 should be checked with the entries in pension application and code shown in the column should to correct as per Annexure 'C'. The column 26 is meant to indicate the particulars of P.D.O. as under.
 1. DPDO
 2. Post Office
 3. Treasury Officer
 4. Indian Embassy Nepal
 5. P.A.O.
 6. Directorate of Accounts, Panji, Goa
 7. Financial Secretary, Gangtok
 8. P.D.I., Thimpu
 9. Public Sector Bank
- (l) Col. 28 to 34 should be checked with reference to column provided in the pension application and Annexure 'C'. In respect of col.30 it should also be ensured that correct Bank/Sub-treasury code is correct. Col.31 should be checked with reference to the list of Link Bank Branch for corresponding paying bank branch at the station as notified by the Reserve Bank of India.

NOTE:- *It should be ensured that the claim of the following nature is not initiated on the data sheet as the computerized system has not been extended to these categories so far.*

- (a) Where family pension is required to be noted in favor of two wives equally as the pensioner two wives on the date of retirement.*
- (b) Where disciplinary proceedings in progress retirement gratuity and commutation money is not to be sanctioned.*
- (c) In the case of re-employed pensioners where family pension is not to be sanctioned jointly from civil.*
- (d) Timebarred cases where the claim has been received after one year of retirement of the individual.*
- (e) Cases where an intervening spell of non-qualifying service occurs in the last 10 months of service.*
- (f) Family pension cases.*

Cases of the above nature will be sent to PCDA (P) Allahabad alongwith old form of LPC and service documents including service books.

LPC CUM DATA SHEET FOR SANCTION OF PENSIONARY AWARD S TO DEFENCE CIVILIAN

1. Organization Code	<input type="text"/>	2. ORG GROUP for GPF NO.	<input type="text"/>	3. GPF No.	<input type="text"/>
4. Office/ Unit Formation	<input type="text"/>				
5. Head of office Address	<input type="text"/>				

PART - A SERVICE PARTICULARS

6. Name	<input type="text"/>	7. Nationality Code	8. Sex
9. Post Last Held	<input type="text"/>		
10. Date of Birth	<input type="text"/>		
11. Date of Joining (Current Spell)	<input type="text"/>	12. Industrial/ Non Industrial	<input type="text"/>
13. Date of Retirement/ Superannuation	<input type="text"/>		
14. Retirement FN/AN	<input type="text"/>	15. Nature of Pension	<input type="text"/>
16. Total Service (current Spell)	<input type="text"/>		17. Non-Qualifying Service
18. Former Service Counted Towards (Current Spell)		<input type="text"/>	
20. Net Qualifying Service	<input type="text"/>		
21. Medical Allowance	<input type="text"/>	22. Group	<input type="text"/>

PART - B PAY PARTICULARS

LAST PAY DETAILS

3. Pay2Code	<input type="text"/>	24. Pay Band Code	<input type="text"/>	25. Pay in Pay Band/Scale (Excluding Grade Pay)	<input type="text"/>	26. Grade Pay	<input type="text"/>
27. NPA/MS Pay	<input type="text"/>			28. Date of Last Pay Drawn	<input type="text"/>		
29. 10 Months Average	<input type="text"/>		30. Gal Award	<input type="text"/>		31. Last Pay reduce due to penalty (Y/N)	<input type="text"/>

AMOUNT OF DEMAND

32. On A/c of RDR Head	<input type="text"/>	33. On A/c of other than RDR Head	<input type="text"/>	34. Interest on RDR Demand	<input type="text"/>	35. Interest Payable	<input type="text"/>
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PART - C COMMUTATION PARTICULARS

36. Date of Receipt of Commutation application Or Date of Medical Examination	<input type="text"/>	37. Fraction to be Commuted	<input type="text"/>	38. Amount to be Commuted	<input type="text"/>	39. Age load	<input type="text"/>
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PART - D FAMILY PARTICULARS

40. Whether Married	<input type="text"/>	41. Spouse Alive	<input type="text"/>	42. Name of Spouse	<input type="text"/>	43. Nationality code of Spouse	<input type="text"/>	44. Date of Birth of Spouse	<input type="text"/>
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PART - E PDA DETAILS

45. PDA Code	<input type="text"/>	46. DPDO Code	<input type="text"/>	47. PDA Station	<input type="text"/>	48. PDA State Code	<input type="text"/>		
49. Bank/Sub Try Code	<input type="text"/>			50. Link Bank	<input type="text"/>				
51. Bank Branch /Sub Treasury	<input type="text"/>				52. BSR code of Bank Br.	<input type="text"/>			
53. BSR code of Link Bank	<input type="text"/>			54. Bank A/c No.	<input type="text"/>				
55. Pensioners Address	<input type="text"/>								
56. Pensioners State Code	<input type="text"/>		57. Ind. Pin Code	<input type="text"/>		58. Handicapped Child Y/N	<input type="text"/>		
59. Name of Handi. Child	<input type="text"/>								
60. Relationship (Handicapped Child)	<input type="text"/>		61. DUAL F.P. (D/S)	<input type="text"/>		62. GTY-WITHHELD (Y/N)	<input type="text"/>		
63. CDR	<input type="text"/>								

H.O.O

CDA/AAO

CDA (P)

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LPC CUM DATA SHEET FOR SANCTION OF PENSIONARY AWARDS TO DEFENCE CIVILIAN

CAGE - I BASIC PARTICULARS (As per Original PPO)									
A. Original PPO No.							B. Organizatio Code		
C. NAME							D. Action Code		
CAGE - II AMMENDMENTS/REVISIONS PROPOSED									
1. Organization Code	2. ORG GROU for GPF NO.			3. GPF					
4. Office/ Unit Formation									
5. Head of office Address									
6. Name							7. Nationality Code	8. Sex	
9. Post Last Held							10. Date of Birth		
11. Date of Joining (Current Spell)			12. Industrial/ Non Industrial		13. Date of Retirement/ Superannuation				
14. Retirement FN/AN		15. Nature of Pension		16. Total Service (current Spell)		17. Non Qualifying Service			
18. Former Service Counted Towards (Current Spell)				20. Net Qualifying Service		22. Group			
21. Medical Allowance									
LAST PAY DETAILS			PAY PARTICULARS						
23. Pay Code		24. Pay Band Code		25. Pay in Pay Band/Scale (Excluding Grade Pay)			26. Grade Pa		
27. NPA/MS Pay			28. Date of Last Pay Drawn						
29. 10 Months Average			30. Gal Award		31. Last Pay reduce due to penalty (Y/N)				
AMOUNT OF DEMAND									
32. On A/c of RDR Head			33. On A/c of other than RDR Head		34. Interest on RDR Demand		35. Interest Payable		
36. Date of Receipt			37. Fraction		38. Amount		39. Age load		
39A. Additional of Commutation be application Or Date of Medical Examination be			to be Commuted		to be Commuted		Amt to Commuted(Y/N) (to retire) used for pre 2.9.08		
40. Whether Married		41. Spouse Alive		42. Name of Spouse			43. Nationality code of Spouse		44. Date of Birth of
PDA DETAILS									
45. PDA Code	46. DPDO Code		47. PDA Station				48. PDA State Code		
49. Bank/Sub Try Code			50. Link Bank						
51. Bank Branch /Sub Treasury					52. BSR code of Bank Br.				
53. BSR code of Link Bank				54. Bank A/c No.					
55. Pensioners Address									
56. Pensioners State Code		57. Ind. Pin Code		58. Handicapped Child Y/N		59. Name of Handi. Child			
60. Relationship (Handicapped Child) F.P. (D/S)		61. DUAL (Y/N)		62. GTY-WITHHELD		63. CDR NO.			
H.O.O			CDA/AAO			CDA (P)			

LPC CUM DATA SHEET FOR SANCTION OF PENSIONARY AWARDS TO DEFENCE CIVILIAN

PART - A SERVICE PARTICULARS OF DECEASED GOVT. SERVANT		
1. Organization Code	2. ORG GROUP for GPF NO.	3. GPF No.
4. Office/ Unit Formation		
5. Head of office Address		
6. Name		7. Nationality Code
8. Sex		
9. PPO NO.	10. Pension	11. Pen. Nature
12. Death Category	13. Industrial/ Non Industrial	14. Post last held
15. Date of Birth	16. Date of Joining (Current Spell)	17. Date of Death/ Missing
18. Date of Retirement/ Superannuation	19. Whether Compensation Paid Under W.C. Act	20. Non-Qualifying Service
21. Former Service Counted Towards (Current Spell)	22. Net Qualifying Service	
PART - B FAMILY PARTICULARS		
24. Name of Payee		
25. Nationality Payee	26. Birth Payee	27. Relation Payee
28. Medical Allowance	29. Medical Category	30. F.P. Rule
31. F.P. Nature	32. Whether F.P. Payable	33. Share F.P.
34. Whether Gty. Payable	35. Share Gratuity	36. Date Restoration
37. Date- F.I.R./Commencement	38. Gal Award	38A. Group
PART - C PAY PARTICULARS		
39. Pay Code	40. Pay Band Code	41. Pay in Pay Band/Scale (Excluding Grade Pay)
42. Grade Pay	43. NPA M/S Pay	44. Date of Last Pay Drawn
45. Ex-Gratia	AMOUNT OF DEMAND/REFUND/INTEREST	
46. On A/c of RDR Head	47. On A/c of other than RDR Head	48. Interest on RDR Demand
49. Interest Payable	50. Prov. FP Paid	
PART - D PDA DETAILS		
52. PDA Code	53. DPDO Code	54. PDA Station
55. PDA State Code	56. Bank/Sub Try Code	57. Link Bank
58. Bank Branch /Sub Treasury	59. BSR code of Bank Br.	60. BSR code of Link Bank
61. Bank A/c No.	62. Pensioners Address	
63. Pin Code	64. Whether Disabled	65. Dual F.P.
66. GTY-Child (Y/N)	67. Having Handicapped	
68. Name of Handicapped Child	69. Relationship (Handicapped Child)	70. Child NO.
H.O.O	CDA/AAO	CDA (P)

LPC CUM DATA SHEET(REV) FOR CORR.G. SANCTION OF FAMILY PENSION AWARDS TO DEFENCE CIVILIAN

CAGE - I BASIC PARTICULARS (As per Original PPO)			
A. Original PPO No.	<input type="text" value="FP"/>	B. Organization Code	<input type="text"/>
C. NAME	<input type="text"/>	D. Action Code	<input type="text"/>

CAGE - II AMMENDMENTS/REVISIONS PROPOSED			
1. Organization Code	2. ORG GROUP for GPF NO.	3. GPF No.	
4. Office/ Unit Formation			
5. Head of office Address			
6. Name			7. Nationality Code
			8. Sex
9. PPO NO.		10. Pension	11. Pen. Nature
12. Death Category	13. Industrial/ Non Industrial	14. Post last hel	
15. Date of Birth	16. Date of Joining (Current Spell)	17. Date of Death /Missing	
18. Date of Retirement/ Superannuation	19. Whether Compensation Paid Under W.C. Act	20. Non-Qualifying Service	
21. Former Service Counted Towards (Current Spell)		23. Net Qualifying Service	
24. Name of Payee			
25. Nationality Payee	26. Birth Payee	27. Relation Payee	28. Medical Allowance
29. Medical Category	30. F.P. Rule	31. F.P. Nature	32. Whether F.P. Payable
34. Whether Gty. Payable	35. Share Gratuity	36. Date Restoration	
37. Date- F.I.R./Commencement	38. Gal Award	38A. Group	

LAST PAY DETAILS		CAGE - III PAY PARTICULARS		
39. Pay Code	40. Pay Band Code	41. Pay in Pay Band/Scale (Excluding Grade Pay)	42. Grade Pay	43. NPA /MS Pay
44. Date of Last Pay Drawn		45. Ex-Gratia		
AMOUNT OF DEMAND/REFUND/INTEREST				
46. On A/c of RDR Head	47. On A/c of other than RDR Head	48. Interest on RDR Demand	50. Interest Payable	51. Prov. FP Paid

CAGE - IV PDA DETAILS				
52. PDA Code	53. DPDO Code	54. PDA Station	55. PDA State Code	
56. Bank/Sub Try Code	57. Link Bank			
58. Bank Branch /Sub Treasury		59. BSR code of Bank Br.		
60. BSR code of Link Bank	61. Bank A/c No.			
62. Pensioners Address				
63. Pin Code	64. Whether Disabled Child Married (Y/N) (D/S)	65. Dual F.P. Withheld (Y/N)	66. GTY-Child (Y/N)	67. Having Handicapped
68. Name of Handcapped. Child	69. Relationship (Handicapped Child)	70. CDR NO.		

H. O. O.	CDA/AAO	CDA (P)
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Standard Pay Scales

On the recommendations of the Sixth Central Pay Commission, the Scales of Pay (Col. 2) existing from 1-1-1996 have been replaced by the Scales of Pay (Cols. 4&5) with effect from 1-1-2006 under the Central Civil Services (Revised Pay) Rules, 2008.

Pre-Revised		Revised		
Pay Scale	Pay Scale	Pay Band	Corresponding Pay Bands	Grade Pay
S-1	2,550-55-2,660-60-3,3200	-1 S	4,440-7,440	1,300
S-2	2,610-60-3,150-65-3,540	-1 S	4,440-7,440	1,400
S-2-A	2,610-60-2,910-65-3,300-70-4,000	-1 S	4,440-7,440	1,600
S-3	2,650-65-3,300-70-4,000	-1 S	4,440-7,440	1,650
S-4	2,750-70-3,800-75-4,400	PB-1	5,200-20,200	1,800
S-5	3,050-75-3,950-80-4,590	PB-1	5,200-20,200	1,900
S-6	3,200-85-4,900	PB-1	5,200-20,200	2,000
S-7	4,000-100-6,000	PB-1	5,200-20,200	2,400
S-8	4,500-125-7,000	PB-1	5,200-20,200	2,800
S-9	5,000-150-8,000	PB-2	9,300-34,800	4,200
S-10	5,500-175-9,000	PB-2	9,300-34,800	4,200
S-11	6,500-200-6,900	PB-2	9,300-34,800	4,200
S-12	6,500-200-10,500	PB-2	9,300-34,800	4,200
S-13	7,450-225-11,500	PB-2	9,300-34,800	4,600
S-14	7,500-250-12,000	PB-2	9,300-34,800	4,800
S-15	8,000-275-13,500	PB-2	9,300-34,800	5,400
New Scale	8,000-275-13,500 (Group 'A' Entry)	PB-3	15,600-39,100	5,400
S-16	9,000	PB-3	15,600-39,100	5,400
S-17	9,000-275-9,550	PB-3	15,600-39,100	5,400
S-18	10,325-325-10,975	PB-3	15,600-39,100	6,600
S-19	10,000-325-15,200	PB-3	15,600-39,100	6,600
S-20	10,650-325-15,850	PB-3	15,600-39,100	6,600
S-21	12,000-375-16,500	PB-3	15,600-39,100	7,600
S-22	12,750-375-16,500	PB-3	15,600-39,100	7,600
S-23	12,000-375-18,000	PB-3	15,600-39,100	7,600
S-24	14,300-400-18,300	PB-4	37,400-67,000	8,700
S-25	15,100-400-18,300			

Pre-Revised		Revised		
Pay Scale	Pay Scale	Pay Band	Corresponding Pay Bands	Grade Pay
S-26	16,400-450-20,000	PB-4	37,400-67,000	8,700
S-27	16,400-450-20,900	PB-4	37,400-67,000	8,900
S-28	14,300-450-22,400	PB-4	37,400-67,000	8,900
S-29	18,400-500-22,400	PB-4	37,400-67,000	10,000
S-30	22,400-525-24,500	PB-4	37,400-67,000	10,000
S-31	22,400-600-26,000	HAG	67,000 (annual increment@3%)-79,000	Nil
S-32	24,050-650-26,000	HAG+ scale	75,500(annual increment@3%)-80,000	Nil
S-33	26,000(Fixed)	HAG+Scale	75,500(annual increment@3%)-80,000	Nil
S-34	30,000(Fixed)	Apex Scale	80,000(Fixed)	Nil
		Cab. Sec.	90,000(Fixed)	Nil

APPENDIX –III TO ANNEXURE ‘G’

CODE FOR STATE/UNION TERRITORIES/NEPAL

1	ANDHRA PRADESH	AP
2	ASSAM	AS
3	BIHAR	BI
4	GUJARAT	GU
5	HARYANA	HA
6	HIMACHAL PRADESH	HP
7	JAMMU & KASHMIR	JK
8	KARNATAKA	KA
9	KERALA	KE
10	MADHYA PRADESH	MP
11	MAHARASHTRA	MA
12	MANIPUR	MN
13	MEGHALAYA	ME
14	NAGALAND	NA
15	NEPAL	NE
16	ORISSA	OR
17	PUNJAB	PB
18	RAJASTHAN	RS
19	SIKKIM	SK
20	TAMIL NADU	TN
21	TRIPURA	TR
22	UTTAR PRADESH	UP
23	WEST BENGAL	WB
24	GOA, DAMAN & DIU	GD
25	ANDMAN & NICOBAR	AN
26	ARUNCHAL PRADESH	AR
27	DADAR AND NAGAR HAVELI	DN
28	CHANDIGARH	CH
29	DELHI	DE
30	LAKSHDWEEP	LD
31	MIZORAM	MZ
32	PONDICHERRY	PD
33	UTTARANCHAL	UR
34	CHATTISGARH	CG
35	JHARKHAND	JR

APPENDIX IV TO ANNEXURE 'G'

BANK CODES

	NAME OF BANK	CODE
1	ALLAHABAD BANK	ALD
2	BANK OF BARODA	BOB
3	BANK OF INDIA	BOI
4	BANK OF MAHARASHTRA	BOM
5	CENTRAL BANK OF INDIA	CBI
6	CANARA BANK	CNB
7	DENA BANK	DEB
8	INDIAN BANK	INB
9	INDIAN OVERSEAS BANK	IOB
10	NEW BANK OF INDIA	NBI
11	ORIENTAL BANK OF COMMERCE	OBC
12	PUNJAB & SIND BANK	PSB
13	PUNJAB NATIONAL BANK	PNB
14	STATE BANK OF BIKANER & JAIPUR	SBB
15	STATE BANK OF HYDERABAD	SBH
16	STATE BANK OF INDIA	SBI
17	STATE BANK OF INDORE	SBD
18	STATE BANK OF MYSORE	SBM
19	STATE BANK OF PATIALA	SBP
20	STATE BANK OF SAURASHTRA	SBS
21	STATE BANK OF TRAVENCORE	SBT
22	SYNDICATE BANK	SYB
23	UNION BANK OF INDIA	UBI
24	UNITED BANK OF INDIA	UTI
25	UNITED COMMERCIAL BANK	UCB
26	VIJAYA BANK	VJB
27	ICICI BANK Ltd.	ICI
28	HDFC BANK Ltd	HDF
29	IDBI BANK Ltd	IDB
30	UTI BANK Ltd	UTB

APPENDIX V TO ANNEXURE 'G'

CODES FOR DPDOs		
1. CENTRALLY ADMINISTERED AREA		
D.P.D.O. OFFICES		

<u>Name of the DPDO</u>	<u>Code</u>
1.1 CHANDIGARH	
DPDO Chandigarh	01
1.2 Delhi	
1.21 DPDO Red Fort-I	02
1.22 DPDO Red Fort-II	03
1.23 DPDO Brar Square	04
2. <u>STATES</u>	
2.1 Andhra Pradesh	
2.11 DPDO Hyderabad	05
DPDO Secunderabad	06
2.2 Himachal Pradesh	
2.21 DPDO Palampur	07
2.22 DPDO Hamirpur	08
2.23 DPDO Dharamshala	09
2.24 DPDO Yol	10
2.25 DPDO Mandi	11
2.26 DPDO Shimla	12
2.3 Haryana	
2.31 DPDO Karnal	13
2.32 DPDO Ambala	14
2.33 DPDO Bhiwani	15
2.34 DPDO Jhajjar	16
2.35 DPDO Sonapat	17
2.36 DPDO Gurgaon	18
2.37 DPDO Rohtak	19

<u>Name of the DPDO</u>	<u>Code</u>
2.38 DPDO Narnaul	20
2.39 DPDO Hissar	21
2.40 DPDO Riwari	22
2.4 Jammu & Kashmir	
2.41 DPDO A/R Jammu Tavi	23
2.42 DPDO S/N Jammu Tavi	25
2.43 Blank	
2.44 DPDO Udhampur	26
2.45 DPDO Srinagar	27
2.46 DPDO Rajauri	28
2.47 DPDO Leh	29
2.5 Karnataka	
2.51 DPDO Bangalore	30
2.6 Kerala	
2.61 DPDO Ernakulam	31
2.62 DPDO Kottayam	32
2.63 DPDO Trichur	33
2.64 DPDO Trivandrum	34
2.65 DPDO Quilon	35
2.7 Punjab	
2.71 DPDO Amritsar	36
2.72 DPDO Kapurthala	37
2.73 DPDO Batala	38
2.74 DPDO Ludhiana	39
2.75 DPDO Moga	40
2.76 DPDO Jalandhar	41

<u>Name of the DPDO</u>	<u>Code</u>
2.77 DPDO Jagraon	42
2.78 DPDO Patiala	43
2.79 DPDO Bhatinda	44
2.80 DPDO Ropar	45
2.81 DPDO Hoshiarpur	46
2.82 DPDO Ferozpur	47
2.83 DPDO Sangrur	48
2.84 DPDO Pathankot	49
2.85 DPDO Gurdaspur	50
2.9 Rajasthan	
2.91 DPDO Jaipur	51
3.1 Tamilnadu	
3.11 DPDO Chennai	52
3.12 DPDO Vellore	53
3.2 Uttar Pradesh	
3.21 DPDO Meerut	54
3.22 DPDO Kanpur	55
DPDO Gorakhpur	56
DPDO Allahabad	57
3.3 West Bengal	
DPDO Kolkata	58
3.4 DPDO Una	59
3.5 DPDO Pathanamthitta	60
3.6 DPDO Jhunjunu	61
3.7 DPDO Dasuya	62
3.8 DPDO Vishakhapatnam	63
3.9 Uttarakhand	
DPDO Dehradun	64

Auth: As per Defence PPI 2013.

FLY LEAF NO. 1

FLY LEAF INSTRUCTIONS FOR THE L.P.C. ISSUE/RECEIPT REGISTER

Authority: Para32(vii) of O.M. Part III

Object: To keep in proper records of all the L.P.Cs. issued/received in respect of outgoing/incoming erstwhile Group 'D' Civilians (N.I.) personnel employed with the Air Force Units/Formations other than Air HQrs.

How to maintain: The register will be maintained in manuscript in two parts. Part I relating to L.P.Cs. issued will be maintained in Proforma I, while Part II pertaining to L.P.Cs. received in Proforma II, as prescribed below:-

PROFORMA I SHOWING L.P.Cs. ISSUED

Sl. No.	Name, Pass No. & designation of individual	Unit to which trasferred	No. & date of Pt. III O.O. Notifying transfer	Date struck off	No. & date on which LPC issued
1	2	3	4	5	6

Name & date of Acknowledgement received	Initials of		Remarks
	Auditor/Sr. Auditor	SO(A)/AAO	
7	8	9	10

PROFORMA II SHOWING L.P.Cs. RECEIVED

Sl. No.	Name, Pass No. & Designation	Period of provisional payment indicating the date from which paid and unit cash a/c voucher No. and month	Details of payment
1	2	3	4

Reasons for Payment		No. & date of L.P.C. received	No. & date of Acknowledgement
Unit from which transferred	Date on which TOs of A.F. Units		
5	6	7	8

--	--	--	--

Initials of		Remarks
Auditor/Sr. Auditor	SO(A)/AAO	
9	10	11

NOTE: As soon as Pt. III Office Order notifying the transfer out or posting in is received, the name and particulars of the persons will be noted in the relevant part. Entries regarding all L.P.Cs. as and when issued/ received will be made in the relevant columns of the register.

Wanting L.P.Cs. will be watched through this register

Submission of the Register: The register will be submitted to the OI/C and G.O. in the last week of each month.

FLY LEAF NO.2

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER OF OVERTIME ALLOWANCE TO CLASS IV NON-INDUSTRIAL PERSONNEL

Authority : C.G.D.A. New Delhi No. A/9249/XXIX dated 3-11-62.

Purpose : To record Statistics in regard to expenditure booked on account of overtime allowance for Group 'D' (Non-Industrial).

How to Maintain : The register will be maintained on the following proforma :-

Unit.....

Sl. No.	Name/Trade/Pass No.	Vr. No. & Month	Initials of Auditor or SO (A)/AAO	Remarks
---------	---------------------	-----------------	-----------------------------------	---------

NOTE : The register will be page numbered and a certain number of pages allotted to each unit/formation. The register will be posted soon after the audit of Cash Account is completed.

The register will be submitted to the O i/c on 15th of each month and quarterly to G.O.

FLY LEAF NO. 3

FLY LEAF INSTRUCTIONS FOR MAINTENANCE OF SUPERANNUATION REGISTER

Authority : Para 37 OM part III.

Purpose : (i) To record the particulars of class-IV Civilians (Non-Industrial) who have attained 57 years of age with reference to paybills for March of each year.

(ii) To check the entries with reference to superannuation statements received from units every six months as on 1st January and 1st July vide A.F.I. 26/66 & to ensure that loose leaf proforma exists in all cases.

How to Maintain : The register will be maintained on the following proforma :-

Name of the Unit/Formation.....

Name of the Individual	Trade & Pass No.	Date of Birth
1	2	3

Date of Superannuation	No. & date of O.O. notifying Discharge/transfer	Remarks
4	5	6

Submission of Register : The register will be submitted to the O I/C on 10th January, 10th April, 10th July and 10th October and once in six months to the G.O.

FLY LEAF NO. 4

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER FOR EXPENDITURE INCURRED ON ACCOUNT OF PAY AND ALLOWANCES OF FAMILY PLANNING STAFF

Authority : Para 34 O.M. Pt.III.

Purpose : To record and keep ready statics of expenditure incurred on pay and allowances of Family Planning staff to Misc. Section and Air HQrs./C.G.D.A. if and when called for.

How to Maintain : The register will be maintained on the following proforma Unitwise :-

Authorised Strength

Post with scales.....

No. of posts.....

Unit :-

Sl. No.	Name of the Individual	Designation	Pay Bill for	Cash A/C Vr. No. and	Month
					1 2
					3 4 5

Total credit	Fund Deduction	Income Tax
		6
7	8	

Total Deduction	Net Payments	Remarks
		9
10	11	

Submission of Register : The register will be submitted on 5th of every Month to the O I/C & once in six month to G.O.

FLY LEAF NO. 5

BLANK

FLY LEAF NO. 6

BLANK

CHAPTER VII - MISCELLANEOUS SECTION

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50. Objectives of this section are :-

- (i) To ensure correctness of Payments made by Air Force Units, relating to Contingent /miscellaneous expenditure, and their prompt compilation in Government accounts.
- (ii) To advise the Air Force authorities on financial and other aspects relating to conclusion of contracts for miscellaneous services (e.g. conservancy).

Duties

51. The duties of this section are:-

- (i) Post audit of Bills for expenditure of a contingent and Misc. nature in respect of A.F. Units and formations.
- (ii) Post audit of P & T Bills.
- (iii) Post audit of Bills on account of grant of extra monetary benefits to individuals engaged in live jump trials of 'X' type experimental parachutes (both officers and airmen).
- (iv) Audit of Bills on account of fees payable to examiners.
- (v) Grant of Financial assistance to Flight Cadets whose parents/guardians can not afford pocket expenses at A.F. College.
- (vi) Post audit of claims on account of payment of fees for setting question papers and marking candidates answer scripts of IAF educational tests for airmen.
- (vii) Post audit of claims on account of subsistence allowance to recruits.
- (viii) Post audit of claims of JRRA to Flt Cadets selected from civil life.
- (ix) Post audit of charges paid from grants such as Educational Training grant, Minor Training grant IAF classified advertisements grant, Amenity grant etc.
- (x) Pre-audit of bills on account of L.P. of stationery and Local Printing.
- (xi) Pre-audit of C.Bills for refund of appeal fees deposited for Medical Re-Board.
- (xii) Audit and adjustment of expenditure incurred on account of Family Planning.
- (xiii) BLANK
- (xiv) Scrutiny of contracts in respect of conservancy, messing, Book Binding/messing of flight cadets Air Head quarters Contingencies etc.
- (xv) Audit and payment of accommodation and Hotel charges relating to foreign Technicians and their families employed with the IAF.
- (xvi) Preaudit of claims on account of purchase of spectacles.
- (xvii) Preaudit of claims on account of purchase of hearing aids.
- (xviii)(1)Post audit of payment on account of ECHS made by unit/polyclinic to Hospital and correct booking of expenditure thereof.
 - (2) To issue necessary authorization to SBI/RBI on receipt of the estimate of cash assignment from unit/polyclinic.

52. The audit of claims received in the section will be carried out in accordance with the rules prescribed in Defence Audit Code and specific orders governing the various claims as laid down in F.R. Part II, AFIs etc.

53. A list of claims showing the forms and rules under which the same are preferred and dealt with in the section is given in Annexure 'A' to this chapter.

Contingent and Miscellaneous Charges

54. The Primary check over contingent expenditure is exercised by the executive authorities. It is their duty to see that the charge is of obvious necessity and is at fair and reasonable rates, that prior sanction for any item requiring such sanction is attached, that all requisite vouchers are received and are in order, that the calculations are correct, and that, where applicable, the expenditure has not exceeded and is not likely to exceed the allotment made for the purpose. If expenditure be progressing too rapidly, it is their responsibility to regulate the expenditure and to keep it within the authorised allotment, and if necessary, to take steps to obtain an additional allotment.
55. Contingent and miscellaneous charges will be audited in accordance with the general rules for the audit of cash expenditure as given in Defence Audit Code. In the case of contingent expenditure it will further be seen :-
- (i) that the charges are of a kind normally incurred on account of office or other contingencies and that they are not of an unusual or extra ordinary nature;
 - (ii) that the rates and prices are apparently not extravagant and the standards of financial propriety as laid down in Para 38, Defence Audit Code have been observed;
 - (iii) that the bill is in proper form and that all the requisite certificates have been furnished.
 - (iv) that the recurring charges have been sanctioned by the competent financial authority;
 - (v) that the expenditure is incurred by a Government servant competent to incur it and it has received such sanction as is necessary.
 - (vi) that charges for non-official publications (including news-papers) conform to the orders on the subject;

NOTE:- Charges for railway time-table and Indian Postal Telegraph guides, when their purchase is necessary, may be admitted.

- (vii) that printing, binding and stationery charges are in conformity with the procedure laid down in the relevant Air Force Instruction and that they do not contravene the rules contained in the Rules for the supply and use of stationary stores and those for printing and binding;
 - (viii) that no charge is preferred for section writing, ie., for copying manuscript by piece work, without the previous sanction of the authority competent to sanction the employment of an establishment; and that no charge is passed to any person in receipt of a salary from Government;
 - (ix) that charges for liveries for Group 'D' servants are claimed in accordance with the relevant orders, and appendix VI, F.R. Part I volume II;
 - (x) that no charge is admitted which contravenes the orders relating to contingent and miscellaneous expenditure contained in Rule 58(C) F.R. Part I;
 - (xi) that charges for which scales have been laid down are passed in accordance with those scales and that the charges for which sanction of higher authority is necessary have been so sanctioned; and
 - (xii) that there is no tendency to incur expenditure simply because funds are available and that if the expenditure in the month of March is unusually large, it does not lead to irregularities.
56. To avoid double payments recurring charges will be cross linked with the last charge and the fact noted in both the vouchers under dated initials of auditor concerned.
57. For the record of miscellaneous non-recurring charges, a separate non-recurring charges register will be kept in I.A.F.A. 514. Separate pages in this register will be set apart for each unit, formation and office, or pages will be distributed according to classes of expenditure, as may be considered appropriate. Any order sanctioning a non-recurring expenditure will be entered in the register. When the charge comes up for audit, it will be audited against the note in the register and the necessary entries made.

NOTE 1:- In opening a new register, orders which are current will be carried forward from the old to the new register.

NOTE 2:- Special sanction of refunds and advances will be recorded in the register and the claims will be audited against these sanctions as and when they come up for payment.

58. Blank

Post Audit of P & T Bills Trunk Circuits/Land Line Projects and Land Line Communications

59. (a) *Trunk Circuits/land line projects* :- Bills for Trunk circuits and land line projects are accepted by Air Hqrs. (AFS) and paid through the Imprest of A.F. Station, New Delhi. It will be seen in audit that:-
- (i) the claim is supported by the following certificates of Air Hqrs. (AFS):-
 - (a) the claim is correct and in accordance with the schedule rates.
 - (b) the circuit/project has been sanctioned vide Government of India, Ministry of Defence No. Dt.
 - (ii) The amount paid is not more than the amount sanctioned for the circuit/project in the Government letter and that paid for the same circuit last year.
 - (iii) the amount has been correctly compiled to appropriate head of account.
 - (iv) The receipt of the P&T in token of having received the payments is attached.
- (b) *Land line communications at Command Headquarters, wings Stations and Units*:- Bills for Telephone connection, Junction Lines/Tie Lines, remote control and Non-exchange lines Secrophones Plan 7-A and rental bills for P&T. equipment installed are accepted by the Signals Officers and paid through the Imprest of the unit responsible for providing accounting services. It will be seen in audit that:-
- (i) the claim is supported by the following certificates of Signal Officers duly countersigned by the O.C. Station/Wing/Unit :
 - (a) the telephone charges are fair and in accordance with the schedules rates.
 - (b) the telephones herein mentioned are within the authorised scales vide AFO 249/66 or as authorised by the Government from time to time.
 - (c) the trunk calls were made on officials business.
 - (ii) The last charge viz. Cash Account Voucher Number and Month is quoted.
 - (iii) In case the claim includes certain private calls the amount has been recovered from the individuals concerned and recovery voucher quoted, which will be verified and linked.

Monetary Award-Live Jump Trials

60. Air Force Officers and airmen are entitled to monetary award on account of live jump trials at the rates prescribed by the Government from time to time for the following types of Jumps :-
- (a) Jump for Trials of PTR-M(Modified) parachutes.
 - (b) Jump for Trials of Reserve Type parachutes.

While auditing the vouchers on the above account, it will be seen that:

- (i) the claim has been submitted on IAF(F)1509.
- (ii) it is supported with POR inter-alia contains the following certificates:
 - (a) Certified that(Rank, Name, Number) have carried out.....(number) of live jump trails oftype.
 - (b) Certified that he has not claimed /been paid for these jumps before.
- (iii) The rates charged are correct.

Financial Assistance to Flight Cadets.

61. Cadets undergoing training in A.F. Academies/Training establishments are entitled to financial assistance at the rates prescribed in Government letters from the date of joining the A.F. Academy/Training establishments whichever is latter till the date of commissioning provided they fulfil the prescribed conditions.

While auditing the vouchers it will be seen that :

- (i) the voucher is supported by the acquittance roll and has been countersigned by the Commandant of Academy/Training Establishment.
- (ii) The POR authorising the financial assistance has been attached.
- (iii) Sanction of Director (PP&R) Air HQrs. quoted in the POR has been received.
- (iv) The period for which the financial assistance has been paid is correct with reference to the period shown in the sanction.

After audit the details of payment made will be recorded in the Register of financial assistance against the sanction already recorded to guard against double payment.

Payment of fees for Setting Question Papers and Marking Candidates answer Scripts of IAF Educational Test for Airmen

62. While auditing the claims, it will be seen that :

- (i) The claim has been preferred on IAFA 115 duly supported by fee certificate (in original) issued to the Examiner.
- (ii) The fee certificate has been issued by the appropriate authority i.e. Officer-in-Charge examinations at Air Head quarters for setting question papers and Command Education Officer/Senior Education Officer in the case of Air Force Station, New Delhi for marking candidates answer scripts.
- (iii) The fee certificate has been countersigned by the Director of Education, Air Headquarters.
- (iv) The rates have been correctly claimed as laid down in Government of India, Ministry of Defence letter No. Air HQ/19199/ED/1921/D/A-III dated 18-3-1960 as amended.

Payment of Fees to Examiners Promotion Examination for IAF Officers

63. While auditing the claims it will be seen that

- (i) the claim has been preferred on contingent bill duly pre-receipted and countersigned by the O.C. station/Unit.
- (ii) it bears the certificate of the Director of Education (Air Hqrs) to the effect- "That the officer was appointed examiner in the Officers promotion Examination from the rank ofto..... held in the month ofand that the set the paper marked.....(No.....) of answer Books and compiled the report".
- (iii) the rates have been correctly claimed as laid down in Rule 381 P & A regulations (AF).

Subsistence Allowance to Recruits

64. A subsistence allowance at the rates prescribed by Govt. from time to time per diem during the period of journey and halt at the place of interview is admissible to all candidates for enrolment as apprentices/airmen.

While auditing the vouchers, it will be seen that :

- (i) the claim is preferred on contingent bill.
- (ii) the claim is supported by :-
 - (a) acquittance roll of recruits to whom the allowance has been paid.

- (b) A Rahadari certificate showing the amount paid as advance by the Recruiting Officer indicating therein the period of halts and period of journey.
- (iii) Ration in kind have not been issued to the recruits and a certificate to this effect is endorsed on the claim
- (iv) That allowance is paid to the accepted recruits upto the date of preceeding enrolment
- (v) That rejected recruits have been paid allowances only upto and including the day of rejection.
- (vi) that the payment has been made at the correct rate.

After audit of the vouchers, the Rahadari certificate where advance payments of journey Rate of Ration Allowance (JRRA) for journey to Training Establishments have been made will be scheduled to the LAOs concerned and their acknowledgements watched.

Post Audit of Claims of JRRA to Flight Cadets Selected from Civil Life

65. Flight cadets selected from civil life are entitled to JRRA at the rates laid down in AFIs issued from time to time when they have to travel on the following occasions till they are commissioned in IAF:-
- (a) on their posting to the training unit or to an outstation for interview etc. after completion of the initial course of training.
 - (b) on discharge from any reason to their homes or place of recruitment.
 - (c) When granted leave on completion of their training to and from their homes or selected places of residence withing Indian limits or it posted for further training to another station from their homes or slected places of residence to that station.
 - (d) When granted leave on Medical certificate to and from their home or selected places of residence with Indian Limits.

While auditing the claims on the above Account it will be seen that :-

- (i) the claim is preferred on the proforma laid down as Appendix 'A' to AFO (Accts) 23/57 as amended.
- (ii) the authorisation is promulgated in the POR and the payment made is in accordance with the authorisation.
- (iii) the rate at which the allowance is paid is in conformity with the rates shown in A.F.I. issued from time to time.
- (iv) a certificate to the effect that ration in kind or any other allowance for the period involved has not been paid, is furnished on the claim.
- (v) the timings shown on the claim for the onward and return journey will be worked out into hours to ensure that the entitlement works out to the number of days as shown in the PORs.

NOTE : The method of calculation of the time taken by the journey in regard to the payment of allowance is outlined in AFO (Accts) 23/57 as amended.

Educational Training Grant

66. This grant is governed by Rule 618 et. seq. Pay and Allowance Regulations for Indian Air Force and Instructions contained in Appx. 6 F.R. Part II. The allotment is notified annually in Ministry of Defence letters. The objects on which it is to be spent are specified in Air Headquarters circulars issued from year to year.

Minor Training Grant

67. This grant is governed by Rule 630 and 631 et.seq. Pay and allowances Regulations for the Indian Air Force Instructions contained in Appendix I F.R. Part II and Air Headquarters letter No. Air

Hq/18517/8/Trg. dated 18-7-74 as amended from time to time wherein the purposes for which it may be expended, are specified. The allotment against this grant is placed at the disposal of Air Headquarters who sub-allot to various commands. The Commands in turn sub-allot to units and formations under their administrative control. It will be seen in audit that the cash vouchers relating to the above grant invariably bear the following certificate

"that the charges included herein are bonafide disbursement made for training purposes and are properly chargeable to the Minor training expenses grant".

Classified Advertisements and Publicity Grant

68. This grant is notified annually, through Ministry of Defence communications, to meet the cost of Advertisements and publicity regarding the Air Force. The portion of expenditure incurred through the Ministry of Information and Broadcasting is adjustable by book debit.

Amenities Comforts and Entertainment Grant

69. The grants are governed by Rule 650 et. seq Pay and Allowance Regulations for Indian Air Force and instructions contained in Appendix 10 F.R. Part II. The grants are intended for the provision of sports gear, indoor games, literature, radios, gramophones, gramophone records, musical instruments and anything that helps in the well-being and morals of the airmen which is not supplied by Government and which the airmen cannot themselves provide. The conditions and the rates for the grants and the specific categories of units and formations to which the grants are admissible are published in AF Instructions from time to time.

In auditing the claim for amenity grant, it will be seen that the following important audit requirements have been complied with:-

- (i) The charges have been preferred twice a year based on the authorised strength on or after 1st April and on or after 1st Oct. of each year where the authorised strength exceeds 100. Small units with a strength of 100 or less should draw the full grant in one instalment.
- (ii) The following certificates are endorsed on the contingent bill and signed by the officer commanding:-
 - (a) Certified that the authorised/actual strength, as the case may be, indicated on the contingent bill is correct ;
 - (b) Certified that no notification of the disbandment of the unit has been received upto the date of claiming.
- (iii) The date of raising is indicated on the contingent bill when a unit is raised during the course of the year.

Miscellaneous Grants and Welfare Funds

70. There are certain other Misc. grants for IAF Passing out parades, C.A.S. grant, Grant for the purchase of testing materials and erection of Test Equipment etc. A.F. Selection Board Dehra Dun and Welfare Funds viz. Labour Welfare Fund for civilians of Equipment Depots and Maintenance Units and Welfare Fund for Civilians of Command HQrs. A.F. Stations and Units other than Repair Depots, E.Ds and Maintenance units. These grants/funds will be regulated under the orders contained in Appendix 24 F.R. Part II.

Bills on Account of Local Purchase of Stationery and Local Printing in Respect of A.F. Units/formations

71. In addition to the general checks to be exercised on Contingent charges, the bills for local purchase of Stationery and local printing are audited with special reference to the instructions laid down in A.F.I. 01/07 as amended from time to time.

Bills for Refund of Appeal Fees Deposited by Candidates for Commission in A.F., for Medical Re-Board

72. Candidates applying for commissions in the Air Force who are found medically unfit, temporarily or permanently may be permitted to file an appeal against the findings of Medical Board should they wish to do so. Such candidates will be required to deposit a sum of Rs. 40 as appeal fee in Government Treasury. On receipt of T.R. (Original copy) the same will be adjusted and recorded in a Register of appeal fee for medical re-board. On receipt of refund bill from Air Hqrs. they will be preaudited and payment authorised provided:-
- (i) Candidates who as a result of re-examination are found fit except those who although successful do not join A.F. for personal reasons,
 - (ii) Candidates who withdraw their appeals before the medical re-board is convened, and
 - (iii) Candidates whose request for re-examination is not granted.

After the refund is authorised, the payment particulars will be posted in the Register of Appeal fee for Medical re-board. In case of forfeiture of Appeal fee, reference to No. and date of communication from Air Headquarters will be noted in the Register.

Audit and Adjustment of Expenditure Incurred on Account of Family Planning

73. Financial allotment of funds to meet expenditure on account of Family planning programme are made by Air Headquarters to Command Headquarters, Command Headquarters in turn allot funds to various A.F. Units for meeting expenditure of Family Planning Centre administered by them. The allotments thus made will be spent by units to incur expenditure on account of Pay and Allowances and TA/DA of staff and contingencies and other Misc. items for implementation of Family Planning Programme.
- 74.(a) The payment of charges relating to Family Planning Programme will be made from Public fund account of Air Force Units, within the allotments made to them. The vouchers on this account duly annotated "debitable to Family Planning Programme for the year" will be received by the Imprest Section alongwith monthly cash account of Air force Unit concerned. The expenditure appearing in the cash account will be settled in Cash with PAO, Ministry of Health & Family Welfare as per scheme of departmentalisation of accounts. After the adjustment has been carried out, the vouchers relating to this programme appearing in the monthly cash account of Air Force Unit will be scheduled by Misc. section. The vouchers relating to contingencies and other Misc. items will be retained for audit in 'M' Section and those relating to pay and allowances to TA/DA of staff will be scheduled for audit to Pay Section and TA section respectively. Misc. section will also render an audit certificate for the expenditure incurred including audit of vouchers relating to pay and allowances and TA/DA of family planning staff along with a detailed statement of expenditure unit-wise to the Accounts section in the 2nd month following the month to which the expenditure pertain in the following form.

"Certified that the expenditure incurred (as per statement attached) correctly relates to Family Planning Programme in Air Force and the same has been internally audited".

- (b) In the audit of vouchers relating to contingencies and Misc. items, besides other checks provided in Defence audit code, it will be seen that :-
- (i) The vouchers have been certified as correct by the senior Medical Officer of the Units.
 - (ii) The vouchers have been countersigned by the Commanding Officer of the Unit.

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Contract Agreement

77. The scrutiny of contract referred to at para 51 (XIV) above will be carried out on the lines indicated in the relevant paras on contract agreement in chapter VIII Store Section.

In the case of conservancy contract, it will be further seen that :-

- (i) Provision exists in the contract for supplying of the receptacles and construction of Platforms by the MES.
- (ii) A copy of the contract agreement together with a list of Non-entitled personnel residing within the area covered by the contract has been sent to the A.A.O, B.S.O. concerned.
- (iii) In the case of contract with the cantonment Board/Municipal Committee, a schedule giving the details of the amount arrived at is attached with the contract agreement, as provided to A.F.I. 43/76 as amended.
- (iv) The contract is for external conservancy only.

Payment of Accommodation and Hotel Charges in Respect of Foreign Technicians & Their Families Employed with I.A.F.

78. Claims on account of living expenses of foreign technician when employed by I.A.F. for special duty will be audited and paid in accordance with the instructions laid down in relevant orders issued by the Ministry of Defence.

Preaudit of Bills for Reimbursement of Spectacle Charges to Service Personnel

79. Air Force Personnel are entitled for reimbursement of expenditure incurred to the extent of Rs. 25 for single vision spectacles and less than Rs. 50 for bifocal lenses spectacles or the actual cost whichever is less for purchase of approved pattern of spectacles in ophthalmology.
- (i) When the spectacles are worn for distant vision and their breakage and loss will render the individual inefficient-two pairs will be prescribed on the advice of Service specialist.
 - (ii) Bifocal lenses could be prescribed at the direction of the service specialist provided that cost of one pair of spectacles with bifocal lenses is less than the cost of 2 pairs-one for distant vision and the other for near vision. However, bifocal lenses shall not be prescribed for personnel whose nature of duties preclude the use of these lenses.
 - (iii) reimbursement for repair of spectacles frame and/or replacement of lenses will be done on the recommendation of service specialist but the amount will be limited to Rs. 15 or the actual cost of repair of frame or replacement of lenses whichever is less.
 - (iv) Administrative instructions to be followed for Air Force personnel are given in Min. of Defence DGAFMS letter No. 3593/DGAFMS/DG2C dated 30.12.78 as amended.
 - (v) The proforma for prescription of ophthalmologist for spectacles should be as given in Annexure 'D' to this chapter.
 - (vi) The expenditure incurred will be debited to the unit allowances and Misc. expenses of Unit/Formation.

Pre-Audit of Bills of Hearing Aids

80. Reimbursement of cost of hearing Aids to Air Force personnel and their family members will be made on the recommendation of DGMS (Air) and payment would be made by the Administrative authorities direct to the supplying agency and not to the individual.

The hearing aids/equipment listed in Annexure 'E' to this chapter will be procured from a reputed/authorised dealer by the commandant/Officer Commanding of the Service Hospital limited to an

expenditure of Rs. 1500 per case. This will also include the cost of batteries supplied initially alongwith hearing aids.

The detailed administrative instructions to be followed on the bills for supply of hearing Air are contained in Min. of Defence DGAFMS letter No. 6022/DGAFMS/DG3A dated 10.2.88 as amended.

Reports and Returns and Register

81. The various registers maintained and the reports and returns rendered by the section, are given in Annexure 'B' and 'C' respectively.

POST AUDIT OF ECHS VOUCHERS

82. (a) Post audit of expenditure on local purchase of medicine and expenditure of treatment taken by Ex servicemen which are incurred by the ECHS polyclinic of self accounting.

- (b) Monthly a/c vouchers of ECHS are generally received through polyclinic/unit Cash Assingment, Cash Book together with the paid vouchers, Bank Reconciliation Statement will be forwarded to concerned PCDA(AF) Dehra Dun/Jt.CDA (AF) Nagpur as the case may be for post audit. While post auditing the Cash Account Vrs. of ECHS, the following points will be seen in audit-

1. The amount of cash account vouchers has been compiled to various code head as inserted vide CS No 76 of 2003 circulated under HQ office letter no. A/B/1/13026/XXVII dt 1/8/2003
2. To ensure the correctness of code head.
3. To ensure that purchase of medicines are within prescribed financial limit i.e A-B category polyclinic may purchase maximum Rs 50,000/ and category C-D can only purchase for Rs 30,000 of medicines in a month.
4. To ensure that the payments by ECHS polyclinics to the empanelled Hospitals/ Nursing Home and Diagnostic centre are as per contracted rates/ package rates
5. To ensure that in no case the rates charged by Empanelled Hospital should be in no case higher than the prescribed charge under CGHS rates or the actual whichever is lower.
6. To ensure that the salary of contractual Doctors/ Nursing staff/other staff does not exceeds the prescribed limits as per Govt orders.
7. To ensure that the payment to the empanelled Hospital/Diagnostic centre for diseases and conditions not in the list of CGHS/Package deals the rates will be as per AIIMS rates or actual which ever is less.
8. To ensure that the accommodation charges/ ICU/ICCU charges/Monetary charges etc are as per prescribed rates.
9. To ensure that ambulances services are authorized in polyclinic may be utilised for patients when being referred to service/empanelled hospitals in the same city as per rules.
10. To ensure that Traveling Allowances have been claimed for referred patients as per rules.

OPERATION OF CASH ASSIGNMENT

83. Concerned PCDA/CDA on receipt of the estimate of Cash Assignment requirement is to issue necessary authorisation to SBI/RBI with a copy to concerned command Station HQrs lasted by 7th of every quarter.
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ANNEXURE 'A'

List of claims dealt in Miscellaneous Section

Sl. No.	Nature of Claims	Forms on Which prepared	Subject to preaudit or post audit	Authority and orders bearing on the subject
1	2	3	4	5
1	Allowances for Ranges and Musketry appliances	IAFA- 115	Post audit	Rule 644 P&A Regs (AF)
2	Advertisement charges	Do	Do	Annexure'A' to AFI 282/46
3	Anti Malaria Measures	Do	Do	179/53
4	Appeal fees for candidates for medical boards Refund to	Do	Pre audit	AFI 122/54
5	Amenities, comforts and entertainment for airmen	Do	Post audit with the exception of DSC	Rule 650 to 654 P&A Regs for AF AFI 1/S/79 and AFI 8/84 & GOI MOD letter No. 15(93)83/D(Res)/I & C/2005 dt. 23 Aug 2005.
6	Band Maintenance Allowance	Do	Post audit	P&A Reg. 616 & GOI.MOD letter Air Hq/99736/1/org (cer)B dated 23-11-87
7	Binding charges	Do	Do	AFI 01/07.
8	Bollers cost of examination	IAFA-115	Pre audit	Annex'A' to AFI282/46 as subsituted by CS No. 46/55 & Note 3 under General Note Appx II Pt III AF FR Pt1
9	Books and periodicals	Do	Post audit	Rule 1031 and 1032 Regs for the IAF; Govt. of India Min. of Fin (Dept of Expdr.) OM No F.11(12)E-II (A)62 dt 16-6-62
10	Carriage & Coolies Stn. Duty cost of hire.	Do	Do	AFI 282/46 General Not, Appx II, Pt III FR Pt I
11	Compensation for loss or damage of crops due to firing/bombing ranges	Do	Pre audit	Para 7 of AFO (P)45/49 and AFO (ACCTS) 5/54

12	Compensation for loss of life or injury or damage to private property caused by members of the Air Force	Do	Do	Rule 451-454 P&A Regs for IAF AFO253/77,GOI,MOD letterNo. Air Hq/23932/POP-7/PP &R-5/160/DD/D(Air)-III dt2-2-90
13	Compensation for the loss of Mess property.	Do	Do	Rule 438 P&A Regs for the IAF
14	Conservancy services Payments of Cantt. Boards/Municipalities/contractor for.	Do	Post audit (with the exception of claims for March in respect of Cantt.Boards)	AFO 112/80,AFI 43/76 Rule237,240 246 to 248 RF Pt 1 para 24 quarters & reg¶878&879 P&A Reg for the IAF
15	Copying charges and stamp duties incurred by banks on account of documents produced at trial by court martial Reimbursement of .	Do	Post audit	Rule 648 P&A regs AF&schedule I of AppxII Part III FR PtI Vol II
16	Compensation for loss of equipment clothing etc.	IAFZ-2043	Pre audit	Rule 419 to 433 P&A Regs IAF (1955)
17	Empty metal cart ridges cases lead and fired bullets brass and copper returned to Ord. allce for.	IAFA-115	Post audit	Rule 644 P&A regs IAF and AFO611/73
18	Examination of pathological specimen in Govt. civil laboratories and hospital charges on account of.	Do	Pre audit	AFI 69/52,Para 294 RMS(1962 Edition)
19	Educational training grant	Do	Post audit	Rule 618 P&A Regs AF and AFO 309/74
20	Promotion examination IAF Officers Education test for airmen/ Honorarium and fee to examiners.	Do	Do	Rule 38,382 P&A Reg AF AFO 10/79 GOI,MOD letter No Air Hq/4090/19/PAI/839/doib/D/(Air-III) dt 14-4-82.
21	Fees and other expenses for counsel and witnesses in connection with civil suits.	Do	Pre audit	Rule 685& 827 for Regs for the IAF AFO 321/71
22	Fee for examiners of questioned documents.	Do	Post audit	AFI 10/55
23	Fees to pleader advocate,of barrsiter for defending a souldier/air men or civilian drivers of a G.T. Coy in a	Do	Pre audit	Rule 685 & 834 Regs for IAF, AFI 8/3/51 as amended and AFO 321/71.

24	Funeral Allowance Officers/ Airmen	Do	Do	Rule 131 to 133(Officers) & Rule 331,333(Airmen) P & A Regs for IAF,AFI1301 65,15/S/68 54/77 andAFO232/73,GOI MOD letter No.1(3)86/D(Pay services)Vol-II dated 17-11-86.
25.	Grant placed at the disposal of Chief of the Air Staff to meet non-recurring expenditure	Do	Do	Rule 60 FR Pt I read with sec 3 of Appx 24 to FR Pt. I Govt. of India MOD letter No. Air Hq/25616/176/Accts/PC-91/1476 I.D(Air-IV dt. 19.9.83
26	Honorarium to Blood Donors	Do	Do	Govt of India. Min of Def letter No23915/DGAFMS/DG IC/5638/D(Med) dt 26.11.70 and dt19-1-71.
27	Hospital Bills, Charges on account of treatment of AF personnel in Civil private hospitals	IAFA-115	Pre audit	Rule 55 &56 of FR Pt-II and paras 293&295 of Regs for Medical services AFO 533/68 and AFO106/79 & CGDA letter No. AT/IV/0/4251/Vol -I dt 24-4-81
28	Hospital Gardens/Maintainence of .	Do	Post audit	Rule 486 R.M.S
29	Hot weather estt.	Do	Do	AFI 2/51 as amended vide 84/55 and 69/56,Rule 277 FR.Pt.I Vol I
30	Interpretor allowance to individual attending court martial(court of enquiry)	Do	Do	Rule 621P&A Regs for IAF
31	Labour welfare fund (for civilian e mployees in AF maintainence units,equipment depot and repair Depots).	Do	Pre audit	Rule 656-658 P&A Regs (IAF); AFI 206/51,126/60 & 120/63 AFI19/67,AFO 234/74 ,372/76 and GOI Dept of personal letter 1/4/86/welfare dated 1-9-87 reproduced in MOD ID No 13012/2/8/D/ (Welfare) dt 2-11-87.
32	Livery and warm clothing etc. for entitled Gp. C & D employees in AF units.	Do	Post audit	Appendix VI FR PtI inserted vide C.S 305/VII/72. AFO 246/77 and GOI Min of Per Public Grievances and Pensions(Dept of Personal & Trg) No.14/8/90-JCA dt29-6-90 circulated under MOD

33	Loss caused to Municipalities Cantt.Boards by exemption of AF personnel from takes claims on account of.	Do	Do	Rule 288 FR Pt I.
34	Mess Maintenance Allowance officers Mess.	Do	Do	Rule 634,642 of P&A Regs (IAF) AFO 352/71 and GOI MOD letter No. B/42852/MMA/AG/CW-1/2813/OS/D(AG) dt. 05.10.2005.
35	Messing Charges of candidates called for interview at A.F Selection Boards	Do	Do	Govtof India. Min of Defletter No.AIRHQ/22266/29 PQ3 (A) 302/DOI/D/(Air-III)dt 18-2-91 as amended vide Govt.letter dt 19-7-91
36	Misc. expenditure incurred by AF Recruiting officers.	Do	Do	Govt of India,War Deptt (Air Branch) No 3121/132/GRP/AF dt2-5-44 reproduced in cash and pay accounting note No. 16/53 and 6/54
37	Minor training Grant	Do	Do	Rule 630 et. Seq P&A Regs (IAF) & GOI,MOD letter Air HQ/18517/8/Trg./524/US(RD)/D(Air-IV) dt. 12 May 2011.
38	Monetary grants for the initial equipment of field service messes for officers.	Do	Do	AFI 39/64,AFO 463/71.
39	Monetary grants for the initial equipment of field service messes for MWOs/WOs and SNCOs.	Do	Do	AFI212/42, 463/71
40	Office contingencies purchase of.	Do	Do	AFI 282/46 as amended Appx II Pt III FR Pt.I
41	(i)Photograph charges for security passes for civilians employees etc. (ii) Identity cards of IAF personnel	Do	Do	AFI/67/71 as amended by corr No.7/76 AFO 301/71 (AFI) 1863 dor Pass Port and visas.
42	Postage on bearing covers.	Do	Do	Rule 283 FR Pt 1

43	Printing Charges	Do	Pre audit	AFI 01/07 and GOI MOD letter no.F(630 71/-PF&S -II dt 8/5/73 as amended from time to time for extension etc.
44	Publicity Expenses	Do	Do	Govt Sanction issued every year.
45	Passing out parade grants.	Do	Do	Sec 2 of Appx 25 to FR Pt II AFI 35/63 and Govt sanction issued every year.
46	Ration allowance to apprehended IAF deserters or absentees in civil or state custody.	IAFA-115	Pre audit	Rule 359& P&A Regs IAF
47	Repair and maintenance of office bicycles	Do	Do	AFI 19/86 & Corr. 3/96
48	Rubber stamps purchase of.	Do	Do	AFI 01/07
49	Rewards for apprehending deserters.	Do	Post audit	Rule 383 to 386 P&A Regs IAF an AFO 64/87 and GoI MoD letter no. 4(1)/2010-D(AG) Dt. 27.01.2011.
50	Reward for pointing out the position of an unexploded shell.	Do	Do	Rule 397 P&A Regs IAF
51	Reward for reserve of flying personnel belonging balloons and recovery of equipment etc.	Do	Do	Rule 389 P&A Regs
52	Service Postage labels.	Do	Post audit	Rule 282 FR PtI Vol I AFO
53	Stationary,Local-purchase of	Do	Pre audit/Post audit	A.F.I 01/07
54	Steel Almirah and Cupboard purchase of	Do	Post audit	Govt of India Min of Def No F. 38(4) 60/PF-65-IVV dated 11-12-64& AFO 201/77
55	Subsistence allowance - recruits	IAFA-115 praforma laid down in Appx.'A' to AFO (acct.) 23/57	Do	Rule 363 to 365 P&A Regs IAF AFI 75 69
56	Telephone trunk calls official/private charges for	Do	Do	Rule 96 FR PtII AFO 223/71/369/76,32/86

57	Telephone trunk circuits and land line project -rental for.	Do	Do	Rule 96 FR PtII AFO 223/71/369/76,32/86
58	Telephone despatch and trunk calls made on the public service unavoidably paid for in cash-cost of.	Do	Do	Rule 284 FR Pt I Vol I
59	Testing material grant	Do	Do	Section 4 of Appx 24 to Fr pt II
60	Tinning Steel basins - cost of	Do	Do	AFI 282/46 as amended by No. 46/55 Appx II PtIII FR Pt I Vol II
61	Type writers,duplicaters - purchase of	Do	Pre audit	AFI 9/80
62	Type writers and duplicaters- repairs of.	Do	Post audit	AFI 9/80
63	Welfare funds(for civilians employees of HQrs. Commands IAF Stations and Units etc)	Do	Pre audit	Rule 660 to 662 P&A Regs (IAF) AFO 144/77 and 34/86 and dept of pers letter No/1/4/86 welfare dt1-9-87 reproduced in GOI,MOD ID No 13012/2/86/D(Welfare) dated 2-11-87
64	Spectacles Charges	Do	Do	GOI MOD letter No. 3593/DGAFMS/DG 2e/3375/D (MED) dt26-6-73 and corr dt 23-10-78 and dt 4-5-82 Admin Instructions issued vide MOD DGAFMS/DG2C dt 30-12-78.
65	Supply of hearing Aids	Do	Do	GOI MOD letter No. 6022/DGAFMS/DG 3A/859/D (MED) dt9-3-87 Admin Instructions issued vide MOD DGAFMS letter No. 622/DGAFMS/DG-3A dated 10-2-88 as amended.

ANNEXURE 'B'

List of registers to be maintained in Misc. Section

1. Attendance Register
2. Leave Register
3. Register of Files
4. D.V. numbering Register
5. Register of class 2 & 8 vouchers
6. Register of Instruction orders
7. Register of Initials of SOs(A), Auditors & Clerks
8. Register of sanction
9. Demand Register
10. Audit Progress Register
11. Master Note Book of Orders.
12. Register of Books of Regulations
13. Register of Provisional payments.
14. Register of payments made to contractors
15. Register of Financial irregularities.
16. Register of cash losses, over payments etc. written off by authorities lower than G.O.I.
17. Register of spare copies of Top Secret/Secret circulars/documents.
18. Register of infructuous expenditure.
19. Register of Ex-gratia payments.
20. Register of ID Schedules (Defence).
21. Register of Non-recurring charges.
22. Register of Security Deposits
23. Register on working of contracts.
24. Register showing results of scrutiny of contracts.
25. Register of vouchers scheduled to LAOs/ALAOs
26. Register showing record of appeal fees deposited by the candidates for commission in IAF for medical Reboard.
27. Register showing particulars of financial assistance to Flight Cadets.
28. Register of specimen signatures of Air Force Officers.
29. Register of payments of unprepaid telegrams received from Telegraph Check office, Kolkata.
30. Register of ACES, CAS grants etc.

ANNEXURE 'C'

List of Reports and Returns due from Misc. Section.

Sl. No.	Description	Authority	To whom sent	when due
1	2	3	4	5
1	<u>Weekly</u>			
	Progress report showing the letters/ Bill	Para 16, OM Pt. II, Vol. I	AN-II	Every Monday
2	<u>Monthly</u>			
	1. CGDA's progress report	Para 473 OM Pt. I	AN-II	12th of every month
	2. Punching Medium certificate	Para 31(4) OM Pt. XI	EDP Cell	3rd of the following month.
	3. M.F.A.I.	Para 667 OM Pt. II, vol. I	I.A. Sec	First of the following month(Nil report not to be sent).
	4. Leave Statt. Other than Casual leave	AN-VI/030-XV dated 23.6.70	AN-VI	6th of the following month.
	5. Statt. Showing change of local address of DAD personnel	G/538/VIII dated 5-10-49.	AN-II	15th of the month.
	6. Statt. Showing the particulars of Sr. Aud. Employed on supervisory duty	AN-I/4389 dated 3-11-71.	AN-I	5th of the month
	7. Periodical budgetry control-Head 'P' Loans and advances	A/X/123 dt. 19.1.62.	Accts Sect.	15th of the month.
	8. Statt.showing the amounts compiled C.H. head 1/786/05 in respect of Embassies abroad	AirHQ/25028/38/B&C dt. 25-5-62.	Air HQrs	25th of the month.
	9. Broad details of expdr. Booked to C.H. 1/785/30 and 1/281/00	A/X/109 dt. 3.9.67.	Accts Sect.	5th of the month
	10. Recovery of Income Tax head 0003/00	A/X/104 dt. 16.12.72	Do	Do
	11. Statt. Showing details of expenditure under Budgetry heads	CGDA No. A/9556 dated 8-6-46.	Accts Sect.	20th of the month
	12. Expenditure out of Contingency fund of India and Charged expenditure	CGDA No. A/11909 - II dated 28.12.57.	Accts Sect.	5th of the month
3	<u>Quarterly</u>			
	1. Statement showing overpayment etc. written off by authorities lower than the Govt. of India	Para 550 Def. Audit Code	I.A. Sec.	15/1,30/4,15/7, & 15/10.

	2. Report regarding members of staff engaged in Top Secret work	AN-VII/4361-VII dated 24-5-67.	AN-VII	10/1,10/4,10/7 & 10/10.
	3. Official languages of the Union regarding progressive use of Hindi	AN-VII/0752-XV dated 27-7-72	DO	25/3,25/6,25/9 & 25/12.
	4. Report regarding suggestion scheme	Pt.I.O.O No. 452 dated 9-12-64.	O&M Cell	11/1,1/4,1/7 & 1/10.
	5. Proforma "x" of report ref. to outside parties (except C.G.D.A.)	Pt. I.O.O. No. 70 dated 3-6-60.	Pay Tec	15/3,15/6,15/9 & 15/12.
	6. Annual Audit Certificate rendition of report on outstanding items	FA/78/69	I.A. Sec.	10/10,5/1 & 20/4.
	7. Inventory of Dead Stock articles	AN-II/Dead Stock -IV dated 17-1-72.	AN-II Sec.	5/2,5/5,5/8 & 5/10.
	8. Statt. Showing the losses for exhibition in appropriation Accounts (DS)	Pt.I.O.No.81 dated 6-7-56 & No. 14 dt. 6-1-64.	I.A. Sec	15/1,15/4,15/7 and 15/10.
	9. Statt. of expenditure of foreign mission visiting India	A/119 dated 30-5-72.	Accts Sect.	15/1,15/4,15/7 and 15/10.
	10. Statistics of extra Expdr. Incurred in connection with civil disturbances.	CGDA No. A/3609 dated 18-6-46.	Store Sec.	15/1,15/4,15/7 and 15/10.
	11. Statement showing objections settled under enhanced powers vested in D.A.D. Officers	FA/074-C dated 30-8-72.	I.A. Sec	10/1,10/4,10/7 & 10/10
	12. Statt. Showing letters referred to the CGDA but outstanding for more than 6 months	Late MAG No. 3273/AN-G dt. 31-3-37.	Admin Sec	5th of the quarter to which it relates
	13. List of payment of Rs. 1,000 and above made to contractors and payments of Rs. 250 and above to non-officials	Min. of Gin.(Deptt. Of Rev.) O.M. No. 15/40/57-II dated 16-1-58.	Store Sec.	3rd of the quarter to which it relates
	14. Financial Advice report	CGDA No. 3071/AT-II dated 7-5-54.	I.A. Sec.	25th of the month following the quarter
4	<u>Half-yearly reports</u>			
	1. Hindi teaching Scheme Roster of persons to be trained in Hindi	AN-VII/3765-R-XVIII dt. 27-5-67.	AN-VII Sec	5th June & 12th Dec.
	2. Hindi Teaching Scheme submission Half Yearly Progress report	AN-VII7-/0753-XI dt. 30.9.69	DO	2nd April & 2nd Oct.

5 <u>Yearly reports</u>				
	1. Annual Demand for establishment	AN-I/3458 dt. 6-6-72.	AN-I Sec	31st May
	2. Annual Establishment return.	G/X/19-X dt. 13.12.57.	DO	5th Jan
	3. Annual Audit Certificate	Pt. I.O.O. No. 69/60	I.A. Sec.	20th July
	4. Assessment of Annual requirement of standard Army forms	R/023/IV dt. 11 -12-70	R' Sec	5th April
	5. Statt. Showing items for reflection in M.F.A.I.	FA/112/70 dt. 5-7-70	I.A. Sec.	30th April
	6. Annual reports of books of regulations etc. held on charge and amendments thereto.	R/034 dt. 6-12-71.	R' Sec.	31st Dec.
	7. Subsidies paid by Govt. to various companies, corporations etc.	CGDA No. AN - II/11385 dt. 28-8-72.	CGDA New Delhi	25th Sep.
	8. Statement of Ex -gratia payment in excess of Rs. 20,000 in each case	Para 687 O.M. Pt.II. Vol.I	I.A. Sec.	15th July
	9. Statement of infructuous expenditure in excess of Rs. 20,000/- in each case	Para 688 O.M. Pt.II Vol.I	DO	DO
	10. Consolidated statement showing losses of cash written off by the authorities lower than Govt. of India	CGDA No. A/9249 - XX dt. 14 -12-56 & A/9249/XXII dt. 26-9-57.	DO	15th of the month following the 1st quarter of the financial year.

ANNEXURE 'D'

Prescription for spectacles

Ophthalmic Centre :

No :

Date :

Rank :

Age :

Unit with Postal Address:

Right Eye

Left Eye

Vision CPH CYL AXIS CORRECTED SPH CVL AXIS CORRECTED VISION
VISION

Distant

Vision

Near

Vision

Lens at Govt. Expense

Repair

Remarks (a) Initial supply First/Second paid
(b) Ophthalmologist

Optician :-

Type of Frame

IPD/BRIDE

Cost :

Spectacles checked and found correct

Dated-----

(Ophthalmologist)

ANNEXURE-E

Components of Hearing Aid :

- (a) Hearing Aid
- (b) Earphone
- (c) Single Cord
- (d) 1 No. Ear Mode (Left or Right)
- (e) Carrying case
- (f) Hearing Aid Standard Cell No. 1016 Eveready or equipment.

FLY LEAF/MISC/1

Fly Leaf instructions for the Maintenance of Register of Scheduling CRV's to LAO's/ALAOs(AF)

Object :- To watch the acknowledgement of the local Purchase vouchers/CRV's sent to the LAO(AF)/ALAOs (AF) for credit verification.

The register will be maintained in the following proforma :-

Sl. No.	Name of the unit/formation	Month's cash Account	Particulars of cash account	No. of vouchers scheduled
1	2	3	4	5

No. & Date under which sent	To whom Scheduled	Initials	No. & Date of Ack.	Initilas	Remarks
		SO(A)/AAO/AUD		SO(A)/AAO/AUD	
6	7	8	9	10	11

- Separate pages will be allotted to each unit. Immediately after audit of the cash account or issue of the cheque in cases where the payment is effect by this office, the vouchers will be sent to the LAOs concerned and the relevant columns of the register completed. On receipt of the Ack. of the LAO, Column 9 will be completed and the entry scored through the register.
- If acknowledgement is not received within one month of the date of despatch a reminder should be issued to the LAO/ALAO concerned.
- A list in the form given below should be prepared each month reflecting the position of the vouchers receipt of which has not been acknowledged by the LAOs after the expiry of 1 month and submitted to the Officer in-charge on 25th of each month alongwith the register. Latest action taken in the matter will be indicated in the remarks columns.

Sl. No.	Name of Unit	Month to which the Vrs. pertain	No. of vouchers	Vouchers sent under	Remarks
1	2	3	4	5	6

The register will be submitted quarterly to the Group Officer.

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER OF APPEAL FEES FOR
MEDICAL REBOARD**

Authority : Para 72 OM Part III

Object : To keep record of appeal fees deposited by the candidate for commission in Air Force re-board and subsequent refund/for-

Feiture thereof.

The register will be maintained in the following proforma:-

Sl No.	No. & date of communication of Air HQrs	Deposit of Fees			
		Name of candidate	Amount deposited	No. & date of TR	Month in which TR adjusted
1	2	3	4	5	6

Refund of Fees			Forfeiture of Fees		
No. & Date of communication of Air HQR. under which refund bill received	D.V. No. & Month	C/A Vr. No. and month & name of unit	No. & Date of communication for forfeiture of Fees	Initials of the	
				SO(A)/AAO (AF)	Aud/Clerk
7	8	9	10	11	12

- On receipt of treasury receipt from Air Hqrs. for the amount of fee deposited by a candidate for medical re-board, the particulars thereof will be entered in the relevant column of the register, Similarly at the time of refund/forfeiture of fee, suitable entries will be made in the respective columns under the initials of the SO(A)/AAO.
- The register will be submitted to Officer in-charge on the 20th of each month and to the G.O. half yearly.

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF THE REGISTER OF FINANCIAL ASSISTANCE TO FLIGHT CADETS

Authority : Para 61 OM Part III

Object for which Maintained : The register is maintained to record the sanction and payments on account of financial assistance to F/Cdts. Undergoing training in Air Force College and to ensure that no double payment is made to them in this account.

How Maintained : The register will be maintained in manuscript form and a sufficient number of pages will be allotted for each Air Force College in which the F/Cdts. are undergoing training and are in receipt of Government scholarships.

The following will be lay out of the Register

Sl. No.	Name and No. of F.Cdts.	Authority	Rate	Initials of Auditor/SO(A)/AAO(AF)	Month		Remarks
					Vr. No.	Amount	
1	2	3	4	5	6		7

3. All entries in the Register will be initialled by the Auditor and SO(A)/AAO(AF).
4. The Register will be submitted to the O I/C on 25th of every month, and quarterly to the G.O.

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER OF BILLS FOR UNPREPAID
OFFICIAL SERVICE TELEGRAMS**

Authority : Para 58, OM Part III

Object : To watch the disposal of bills for unprepaid service telegrams received from the Telegram Check Office, Calcutta.;

The register will be maintained in the following proforma:-

Sl. No.	Diary No. & Date	Amount Claimed	Amount passed for payment	Initials of SO(A)/AAO (AF)	Disbursement Vrs. No. and Date	Remarks
1	2	3	4	5	6	7

The Register will be submitted to the Officer in-charge on the 10th of each month and quarterly to the G.O.

FLY LEAF/MISC/5

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER INDICATING PAYMENT OF GRANT AND TO WATCH THE RECEIPT OF RELEVANT CASH ACCOUNTS

Authority : Para 69 and 70 , O.M. Part III (AF)

Purpose for which Maintained : To record payments in respect of the following grant and to watch the receipt of relevant Cash Accounts

- (i) ACES Grant : Airmen and DSC Personnel including Air HQrs reserve Fund
- (ii) C.A.S. Grant
- (iii) Entertainment grant C.A.S., VCAS and AOC in-C

How Maintained :-

- (i) The register will be maintained to manuscript in the proforma given below.
- (ii) A.C.E.S. Grant : Separate page will be allotted for each unit in respect of ACES grant and column 1 to 5 will be posted from Cash Accounts vouchers when the amount is drawn from units Imp. Accounts (twice a year). The submission of annual Cash Accounts for the amount drawn supported by receipts and vouchers will be watched and col. 6 of the register posted.
- (iii) C.A.S. grant : C.A.S. grant is paid annually through cheque. As soon as payment is made col. 1 to 5 will be completed and submission of Cash Account watched after the close of the financial year. Col. 6 of the register posted.
- (iv) Entertainment grant of CAS, VCAS & AOCs-in-C will be drawn from the Imp. Account. Separate pages will be allotted for each year in respect of each officer. Cols. 1 to 5 of the register will be posted on receipt of Cash Accounts. The submission of quarterly statement of accounts will be watched and col. 6 posted on their receipt.

PROFORMA

Period for which paid	Amount paid	DV No.	Inials of SO(A)/AAO(AF)	Aud./Clerk	No. & date of letter under which annual cash A/C quarterly statt of A/C received
1	2	3	4	5	6

Date of Submission: - Register will be submitted to the O I/C monthly on 10th and to the G.O. half yearly.

CHAPTER VIII - STORE SECTION

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CHAPTER VIII – STORE SECTION

95. Objectives of this section are:

- (i) To advise the Air Force authorities on financial and other aspects, relating to contracts for supplies/services rendered to audit the expenditure incurred on this account, and to ensure its correct/prompt adjustment in Govt. Accounts.
- (ii) To ensure prompt recovery and adjustment of amount due to the Air Force on account of stores issued and services rendered by them to various parties.

General

96. Store section deals with the work pertaining to adjustment/payments of stores received from abroad, civil sources within India by local purchase or central purchase through D.G.S. & D. or from other services viz. ASC, AOC, DGO, AFMSD, and MES. The scheduling and linking of invoices/vrs of the stores thus procured also devolves on "Store section". The adjustment/payment of certain allied charges relating to stores viz. custom duty and Air Freight charges etc. is also entrusted to Stores Section. The various sources of supply (Foreign and Indigenous) have been explained in Annexure 'A' to this chapter.

Duties of Store Section

97. The duties of Store section are detailed below:

- (1) To scrutinize contracts, contract agreements, amendments, cases of enhancement of rates, extension of contracts etc.
- (2) To deal with post audit of bills from contractors etc. for supplies made or services rendered i.e.
 - (a) Local purchases including L.P. of condiments against contracts.
 - (b) Domestic services viz. (i) Washing of Airmen's service clothing, (ii) Washing of Barrack and S.S.Q. clothing, (iii) Dry cleaning of Blue Service uniform (airmen), (iv) Manufacture repair and alterations of airmen's clothing, (v) Washing of flight cadets clothing, (vi) Hair cutting and (vii) Repair of Boots and shoes of airmen etc.
 - (c) Payment of Air Freight Bills.
 - (d) Payment of hire charges for M.T. obtained from civil sources.
- (3) Preaudit of Bills:-
 - (a) Bills for purchases of medicines from firms under N.A. certificate from A.F.M.S.D.s and of certain institutes (at Kasauli and Hafkines Institute, Bombay).
 - (b) Bill for supply of Stationery Items from Regional Stationery Depot.
 - (c) Pre Audit of Bills prepared by Non-effective officers of IAF on account of CILR Claims.
- (4) Receipt and refund of security deposits of contractors.
- (5) Receipt, Scheduling and watching of invoices/vouchers in respect of stores imported from abroad.
- (6) Receipt, Scheduling and watching of Linking of invoices/vouchers for:-
 - (i) Purchases made from foreign countries.
- (7) Inter Services adjustments.
- (8) Adjustment of Defence I.D. Schedules.
- (9) Adjustment of claims for losses of stores in transit against Railways.
- (10) Disposal of sale accounts.
- (11) Pricing & Adjustment of cost of stores issued out of IAF.
- (12) BLANK

- (13) Recovery of landing and housing charges from foreign Governments.
 - (14) Recovery from foreign Governments on account of cost of Training imparted by IAF to Foreign Governments personnel.
 - (15) Recovery from Indian Oil Corporation on account of cost of oil defuelled from service Air Crafts.
98. The detailed procedure in respect of items of work mentioned above which in most of cases is identical to that obtaining on the Army side is laid down in O.M. Part II Vol I but where it varies it has been explained in the succeeding paras. The items of work peculiar on Air Force side viz items 13 to 15 referred at para 97 have been dealt with in detail in this chapter.

Scrutiny of Contract Documents

99. On the Army side comparative statements of tenders are received in the store contract section of the CDA concerned for scrutiny before the contract is concluded. The procedure obtaining on the A.F. side is radically different in as much as scrutiny is exercised partly by Store section (M.O. /JCDA (AF) Nagpur/CDA (AF) New Delhi (as the case may be)) and partly by LAO (AF) concerned not on the tenders but on the concluded contract agreements. For this purpose original and duplicate copies of approved tenders indicating full particulars of security deposit furnished by contractors and the method of their disposal together with a copy of letter of Command/Air Headquarters, as the case may be, approving the contract are furnished by unit/formation concerned to the PCDA (AF) Dehra Dun/JCDA (AF) Nagpur/CDA (AF) New Delhi (as the case may be) who, after comparing the two copies will return the original copy to the units concerned and retain the duplicate copy for purposes of audit of bills when received.

NOTE:- Contracts, deeds etc., when received in original should be kept under lock and key in the personal custody of OI/C. Where these are copies, these may similarly be kept with the SO (A)/AAO concerned if these are not classified documents. In case the contracts etc., are classified documents, they should be kept with the Officers-in-charge irrespective of the fact whether these are original or copies.

100. The checks to be exercised in local audit on the contracts are laid down in chapter XVII of Air Force Local Audit Manual. The points to be seen while scrutinizing the contract in the Main Office are:-
- (i) that standard forms have been adopted and that it is accompanied by a copy of the schedule of rates and tender form has been affixed with the revenue stamps.
 - (ii) that it is authenticated by responsible officer of the Unit/Formation concerned and each and every page of the contract has been signed by both the parties to the contract.
 - (iii) Contracts will be normally for the twelve months of the financial year, i.e. from 1st April to 31st March. If the period of the contract varies the matter should be investigated in consultation with the Unit/formation concerned.
 - (iv) that it is complete in all respect and that the rates of the several services contracted for are clearly shown against each item in the schedule of rates and the rates are expressed in figures as well as in words.
 - (v) that the rates compare favourably with those prevailing at the neighbouring stations for the same service.
 - (vi) that it is annotated with the amount of the security deposit taken and is linked with the cash account (if this has been taken in cash) and that the amount of security deposit has been correctly calculated in accordance with the provision in chapter IX of F.R. Part-I vol I and para 32 Chapter 26 IAP-1501.
 - (vii) that the contract has been sanctioned by the Competent Authority, viz., A.O.C.-in-C command or Air HQrs as the case may be.
 - (viii) that the terms of the contract are precise and definite and there is no room for any ambiguity or misconstruction therein.
 - (ix) that there are no apparent irregularities or special features which would involve legal consultation.
 - (x) that due provision has been made for safe guarding any Government property entrusted to the contractor.

- (xi) that provision is made for the termination of the contract on one month's notice on either side.
- (xii) that provision exists for compensation from the contractor for breach of contract.
- (xiii) that in respect of any extension to the contractual period of an existing contract, the approval of PCDA(AF) DehraDun/JCDA (AF) Nagpur/CDA(AF) New Delhi (as the case may be) and sanction of Air HQrs have been obtained.
- (xiv) that in the case of Contract for washing services, it has been specifically provided that no recovery on account of Dhobi Ghat and water charges will be effected from the Contractor.
- (xv) that in the case of tailoring contract the provision has been specifically included to indicate clearly whether the material required for stitching/tailoring will be supplied by the contractor vide para 72 Chap. 15 IAP-1501.
- (xvi) that the lowest tender has been accepted on the basis of approximate requirements/quantities required and if not, the reasons thereof, have been accorded.
- (xvii) that the contractor is not black listed.
- (xviii) that he is sole proprietor or holding the power of attorney from the partners.
- (xix) that income tax clearance certificate has been furnished alongwith contract documents, and the contractor is an income tax payer for the contract of which estimated value exceeds Rs.30,000 vide para 6 Chapter 26 IAP-1501.
- (xx) that in the case of contract for washing of Airmen Service Clothing contract are not entered when Dhobies (washermen) are borne on the establishment of unit.
- (xxi) that in the case of contract for washing of service clothing airmen ,the rate accepted is not in excess of Rs. 5 per airmen per mensem.
- (xxii) that in case of condiments contract a copy of the civil marketing authourity letter ascertaining the local market rates of condiments is attached.
- (xxiii) that no demand certificate has been furnished for the re-appropriation of the S.Deposit in respect of the expired contract towards current contract.
- (xxiv) that the Govt. officials have not been cited as references on the tender form (IAFF(Q)411) vide Rule 235 F.R. Part –I Vol I (1983 Edn.)
- (xxv) that in the case of disposal of grass and usufructs, the same has been carried out through Public auction and not by tender or any other means.
- (xxvi) that the list of the Bidders is attached to the contract Deed, the highest Bid has been accepted for disposal of Grass and usufructs contracts. If other than the highest Bid has been accepted reasons therefor have been given.
- (xxvii) That the IFA has been associated at the time of conclusion of contract.

101. A check list for scrutiny of contract as at Annexure 'B' will be prepared and submitted with the contract agreement to the OI/C before it is recorded.

Local Purchase Vouchers

102. Bills for local purchase etc. in respect of IAF are paid by Accountant Officer/Imprest holder out of the unit Imprest account .The Vrs are submitted to the PCDA(AF) Dehradun/JCDA (AF) Nagpur/CDA (AF) New Delhi(as the case may be) in support of the relevant cash account and scheduled by the Imprest Section to the Store Section for post audit .The more important points to be looked for in audit in respect of different categories of Vrs, are given in the succeeding paragraphs.

103. General points to be seen in audit of L.P.Vouchers.

- (a) That all the vouchers listed in the top sheet have been received and the amount of the vouchers tallies with the amount shown in the top sheet.
- (b) In respect of items enlisted in Appx 'A' to Government of India Ministry of Defence letter no. Air HQ/95378/I/Fin-P/2431/US(RC)/Air II/06 dated 14/7/06. Local purchase has been resorted to only:

- (i) When requirement is not regular and the items are required once in a while.
 - (ii) When the value of the annual requirement of an items is less than Rs. 120000/-.
 - (iii) When it has not been possible for the unit to enter into annual contract in- spite of best efforts. In such cases the concurrence of controlling Command HQrs has been obtained before resorting to local purchase.
- (c) that the amount is within the Financial powers of C.O./A.O.C./C.A.S. as laid down in schedule VIII Appendix II Part III Air Force F.R. Part –I Vol-II (The criterion to determine C.F.A. will be the value of purchase of one articles or any number of similar articles purchased at one time as laid down in Rule 147 F.R. Pt-I).
 - (d) that the number & date of CRV has been endorsed on the A&I Note when the stores have been B.O.C. by means of CRV.
 - (e) that when the value of purchase is more than Rs.15000/- quotation have been called for. The condition for calling quotation may “however” be waived if repeat order is placed within 6 month of obtaining quotation subject to the following :-

The repeat order may be placed within a period of 06 months from the date of the normal purchase order, subject to the certification by purchase Officers that he was satisfied that there has been no down ward trend in the price of store since then. Further the total value of Local Purchase made of a similar item, the same day has not exceeded 50% of financial limit of the local purchase power and should also not exceed the value of original order on the basis of which the repeat order has been proposed to be placed on the same firm.

- (f) that copies of all the A&I notes are detached and scheduled to the LAOs/ALAOs concerned for verification of credit in the records of the unit/formation by which the stores are purchased.
- (g) that the charge is correctly classified by the Imprest Section (in case of any incorrect classification by the Imprest Section, the amount is re-adjusted to the correct classification Head.)
- (h) that original copies of Vrs. have been received and not duplicate copies which are intended for unit's record.
- (i) that Vrs of and over Rs. 5000/- have been stamped with revenue Stamp.
- (j) that Vrs have been countersigned by the C.O.

Bills in Respect of Wireless Maint Grant

104. For the purchases effected towards this grant, normal local Purchase Procedure laid down in Chapter 9, IAP- 1501 is to be followed and expenditure is debited to Code Head 742/0(Aviation Store) .The vouchers are required to be marked prominently with the words “Wireless Maint grant” and will be accompanied by the following certificates.:-

- (a) The items purchased are not included in existing Air Force scales of Equipment but essential for efficient functioning of signal radar Equipt.
- (b) Items could not be obtained as Project Stores.
- (c) Items have been purchased as delay in obtaining items through ED/Service sources is not acceptable.
- (d) Certified that facilities are not available through service sources /the delay in obtaining services/service sources is not acceptable.
- (e) Items have been BOC in W.M.G. Register.

Bills Against Domestic Service Contracts:

105. These bills are generally of the following types:-

- (i) Washing of Airmen's service clothing.
- (ii) Washing of Barrack & S.S.Q. clothing.

- (iii) Dry cleaning of Blue service uniform (Airmen).
- (iv) Repairs and alterations to airmen's clothing.
- (v) Repair of Boots and shoes of airmen's.
- (vi) Manufacture of kit (Special size).
- (vii) Washing of Flight cadets clothing.
- (viii) Hair cutting –airmen.

In the case of bills relating to item (i) and (vii) it will be seen. :-

- (a) that the rate charged is in accordance with the rate specified in the contract agreement.
- (b) that sub forms 415 are attached (duly signed by the airmen in token of the services rendered by the contractor.
- (c) that the services rendered are satisfactory, has been recorded.

In the case of bills relating to items (ii) it will be seen:-

- (a) that rate charged is in accordance with the rates specified in the contract agreement.
- (b) that sub forms 415 are attached.
- (c) that the certificate of the OC unit to the effect that the services rendered are satisfactory has been recorded.
- (d) that it is certified on the bills that no item of clothing issued to airmen is included.

In the case of bills relating to item (iii) it will be seen:-

- (a) As for item (i), (a), (b) and (c).
- (b) Dry cleaning is restricted to item of Blue Service uniform (Airmen) and where specially provided in Govt. letters.

NOTE:- Blankets, Carpets, seats and curtains of V.I.P. aircraft established at Air HQrs. Communication sqn.will be dry cleaned at public expense if provided in the contract agreement.

In the case of bills relating to items (iv),(v) & (vi), it will be seen:-

- (a) As for item (i) (a), (b) and (c).
- (b) that no item of personal clothing except initial free issue is repaired at Public expense, in the case of manufacture of clothing such as warrant officer's coats or specials size clothing, C.R.Vs containing a certificate from the equipment officer that the articles have been brought on charge is attached.

In the case of bills relating to items (viii) it will be seen that :-

- (a) Strength details duly signed by the S.Ad.O. are attached.
- (b) the rates charged are in accordance with contract agreement .
- (c) the following certificates are furnished:-
 - (i) No cash allowance has been /will be claimed in respect of personnel.
 - (ii) No free supply of hair cutting materials was made to the contractor.
 - (iii) the strength on which the charges have been paid does not include men away on temporary duty/detachment and those undergoing imprisonment in Mily custody.
 - (iv) the services have been rendered satisfactorily.

Air Freight Bills

106. While auditing the claim on account of Air Freight Bills it will be seen.

- (a) that the dispatch of A.F. Stores by Civil airlines is restricted to the following cases provided courier service was not available.
 - (i) Air craft on Ground (AOG) Equipment.
 - (ii) As directed or arranged by Air HQrs. with the sanction of Govt. of India.
 - (iii) In case of emergency where transport is resorted to at the discretion of the OC of the consignor unit or at the request of the consignee unit provided the extra expenditure involved is within the financial Powers of the O.C. of the consignor or consignee unit as the case may be :-
- (b) that the Air passage warrants when the freight is not paid at the time of booking, duly endorsed with the authority for the dispatch of equipment by air, is attached.
- (c) that the rates charged by the companies are correct with reference to the tables on record with store section.
- (d) that the freight where quoted in kilograms is converted correctly in pounds (1KG=2.2Ibs).
- (e) that the charge has been correctly classified.

Payment of bills for Hire Charges of M.T.

107. Hiring of transport through civil sources by the Officers Commanding stations is authorized provided-

- (a) No hired Transport contract exists.
- (b) No service transport is available or Govt. transport can not be used due to mileage or P.O.L. restrictions.
- (c) No service Transport is available from local Military authority. The financial limits for any one transaction are:

	AOC/CO	AOC-in-C	A. O. M.
	(Self accounting unit)		
I. Heavy Vehicle	Rs. 15,000/-	Rs. 60,000/-	Rs. 1,00,000/-
II. Light Vehicle	Rs. 5,000/-	Rs. 1,00,000/-	Rs. 1,00,000/-

NOTE:- One transaction will be taken to mean the value of all orders placed on a supplier particular date for all the transport based on the day's or anticipated no.of days requirements where more than one supplier is involved, the transaction with each supplier will be treated as single transaction .If ,however, the hiring of the one item of demand for transport is to made from more than one supplier , the aggregate value of all the orders of that items placed on a particular date will be taken together for determination of competent financial authority.

108. In the bills for hire charges for M.T. it will be seen that:-

- (i) Sanction of competent financial authority was obtained before hiring of transport.
- (ii) quotations have been called for under local purchase and the lowest quotation has been accepted.
- (iii) The following certificates have been appended on the bills.
 - (a) Service Transport was not available.
 - (b) No hired transport contract exists.
 - (c) Local Army authorities could not provide Transport from their sources.

- (d) Charges claimed are most reasonable and economical as compared with the local market rates fixed by the local civil authorities.
- (e) Hiring has been resorted to for bonafied requirements as authorized in Regulations.
- (f) No. P.O.L. was supplied to the contractor. In exceptional cases where the supply of POL from service sources was provided in the contract, the cost thereof is recovered at payment issue rates or at local market rates existence at the time of issue whichever if more favourable to the state.

Audit Certificate and Issue of Objection Statements

109. After completion of audit of cash accounts, an audit certificate in the proforma given in Annexure 'C' will be given and objection statement issued to unit concerned. The procedure laid down in para 714 to 730 O.M. Part II Vol.-I will be followed for issue of objection statement and watching clearance thereof. A list of standardized forms of objections/observations is appended as Annexure 'D'.
110. After the issue of objection statement in the manner stated above the CRVs in respect of L. P. Vrs. and sub forms 415 in respect of services rendered will be detached from the vrs and scheduled to the LAOs/ALAOs for linking in units records. LAOs acknowledgement will be watched through a register maintained in store section.

Preaudit of Bills

111. BLANK
112. BLANK
113. Bills for purchase of medicines from firms by A.F. Units against non-availability certificates from A.F.M.S.Ds:-

Normally expendible items of medical stores are to be obtained by A.F. Units by placing indent on AFMSDs/ medical stores holding installations. In exceptional cases where it is not possible for the AFMSDs/Medical stores holding installations to supply the item being not available in their stock and it is not possible for them to supply the items within reasonable time by effecting local purchase, non-availability certificate is issued to the demanding units for effecting purchases locally by them under the L.P. procedure. Validity of N.A. Certificate will be for one month from the date of its receipt in unit. So long as the purchase order is placed within the period of validity of NA Certificate and contracting firm is made responsible to deliver the stores within a fortnight from the date of origin of the supply order. There is no objection even if the stores are purchased by consumer units from outstations provided such stores are not procurable locally. The cost of Local Purchase thus made by units against N/A Certificate will be debited to code Head 1/749/0/(Medical stores-local Purchase). The firm's Bills when received through the units will be pre-audited and payment made by cheque.

It will be seen that:-

- (i) the original copy of contractor's bill (IAFA 68) duly pre-receipted by the contractor has been received.
- (ii) The following documents have been attached to the contractor's bill:--
 - (a) Original copy of N.A. Certificate issued by the A.F.M.S.D. concerned.
 - (b) Original copy of the supply order.
 - (c) Original copy of CRV of the unit on which items have been brought on charge.
- (iii) the bill/CRV bears the following certificates of O.C. Unit:--
 - (a) that the lowest quotation has been accepted/no quotations have been called for in view of the urgency of items or where the store(s) have been purchased under single tender system, the cost being within Rs. 500 15000/- for each item or similar articles in one transaction.
 - (b) That not more than one month's requirement/nearest economical packing has been purchased.

- (iv) that the description and quantity of the items in the supply order, CRV, N..A. certificate and contractor's bill agree with each other.
- (v) that the supplier's bill has been countersigned .
- (vi) that the rates charged in the bill agree with those indicated in the supply order.

NOTE: - No sales tax will be payable to the suppliers if the payment thereof is not specifically mentioned in the supply order.

- (vii) that the arithmetical calculations and the totals in the bill are correct.

114. Bill for purchase of vaccine and Sera from Hafkins Institute Bombay/Central Research Institute, Kasuali:

It will be seen:

- (i) that the original copy of the bill duly signed by the institute has been preferred.
- (ii) that the bill has been countersigned by the O.C unit.
- (iii) that a copy of the CRV for the itmes Brought on charge is attached.
- (iv) that the description and quantities of the items as shown on the bill agree with those indicated on the CRV.
- (v) That the arithmetical calculations and total of the bills are correct.

115. BLANK

116. BLANK

117. BLANK

118. BLANK

119. BLANK

120. Bills for claims for Security Deposit.- In case of claims for refund of security Deposits and the Accountant Officer before refunding the amount of security deposit is to obtain a 'No Demand Certificate" from the PCDA(AF) Dehra Dun in terms of provisions in F.R. Part-I (Vol.-I).

121. Any bills of doubtful nature or not covered by existing rules or regulations- Such bills are submitted to the respective Command HQrs/Air HQrs. who may authorise the payment in accordance with known regulations or forwarded the same to PCDA(AF) Dehra Dun for pre-audit.

122. The detailed procedure in respect of items of work mentioned at Sl. No.4 to 11 of para 97 is identical to that obtaining on the Army side as laid down in Chapters VII & VIII O.M. Part II Vol. I and the task will be dealt with accordingly.

Pricing and Adjustment of Issues out of IAF

123. On the Army side, pricing of all stores Vrs. , loss statements is done in store section of the CDA concerned. It is not so in the case of I.A.F. Pending publication of the priced vocabularies of IAF Equipment, pricing of all Vrs including those items for which rates have not been given in A.P. 1086 is done by the issuing unit and not by store section of PCDA (AF) Dehra Dun. Even in case of issues outside the IAF, the vouchers are priced by the issuing unit and the PCDA (AF) Dehra Dun is not, in the absence of an up-to-date priced vocabulary, in a position to exercise any check.

124. In case of issues out of IAF, three receipted copies of Vrs. IAFF(Q) 431 duly priced by A.F. units are received in the store section of PCDA(AF) Dehradun/JCDA(AF) Nagpur/CDA (AF) New Delhi(as the case may be) for effecting necessary financial adjustment. One copy is required to support the claim, another is retained as office copy and the third duly endorsed as 'Noted for adjustment' is returned to the issuing A.F. unit in acknowledgement, a copy of the forwarding memo together with full particulars of the stores being simultaneously sent to the LAO (AF) concerned.

Custom Duty Charges

125. The procedure for audit and adjustment of custom duty charges in respect of Defence Stores imported by Sea and Post parcel is laid down in para 602 O.M. Part II Vol. I. In case of stores imported by Air, the audit and adjustment of custom duty charges will be done by the CDA in whose area the consignee is located i.e. by PCDA (AF) JCDA(AF) Nagpur in respect of A.F. Stores.

On receipt of debits from A.G. concerned, it will be ensured in audit that the debits are supported by bill of Entry in original duly completed and signed by the Commandant M.C. unit with the following certificates endorsed thereon:

- (a) that the stores are bonafide A.F. Equipment.
- (b) that the stores on which custom duty has been levied are not exempted from custom duty as per Govt. of India , Ministry of Finance, Notification No. 33 dated 22-6-35.
- (c) that Sl. Book No. is quoted against the consignment mentioned in the Bill of entry.

Special Flight Returns

126. For Airlifts provided against standing sanction for specified task especially in the Eastern Sector, Special flight returns are prepared monthly/quarterly, as laid down in Govt. letter by the Air Force units. After obtaining acceptance of the party concerned these returns will be sent to CDA (AF) through our LAO(AF). Further action to recover the amount by raising debits or otherwise will be taken in the Main Office. In respect of standing sanctions for tasks other than those in Eastern Sector, an extract of the special flight returns will be sent by LAO (AF) to CDA (AF) for necessary adjustment action.

On receipt of special flight return or extracts there from as the case may be, these will be noted in the register of spl. flight returns/Demand Register (for ad-hoc sanction) and clearance watched therefrom. The detailed procedure regarding airlift of civilians in the IAF air craft in J&K area is provided in Govt. of India, M/O Defence letter No. 3(5)/74/D(GS-I)/16-10-74 & 3(3)/75/D (GS-I) 4-10-75.

Landing & Housing Charges

127. Recoveries on account of Landing& Housing charges are required to be made by the IAF Units concerned in cash from the pilot of aircraft of Air Companies and for aircrafts belonging to Foreign Govts. unless where they have been exempted from payment of these charges laid down in regulations or Govt. orders.

The bills in respect of Housing and Landing charges in respect of aircraft belonging to Foreign Government where recovery cannot be effected in cash by the unit from the pilot of aircraft (unless where they have been exempted from payment of those charges as laid down in regulations or Govt. orders) are to be sent by the units to PCDA (AF) Dehra Dun for noting and watching the recovery.

These bills will be recorded in a register to watch the recovery of landing and housing charges due from parties concerned.

128. The under mentioned categories of aircrafts are exempted form the levy of landing and housing charges:-

- (i) Foreign aircraft paying ceremonial visits at the request of Govt. of India (the term aircraft means one or more aircrafts accompanying the VVIP).
- (ii) Foreign aircraft conveying state guests to India.
- (iii) Other aircraft visiting IAF stations at the request of the Ministry of Defence or Air Headquarters.
- (iv) Military aircraft belonging to Her Majesty's Govt. in United Kingdom.
- (v) Aircraft used by the High Commissioner for U.K. in India.
- (vi) Indonesian Courier Aircraft operating between India and Indonesia.

Recovery of Cost of Training Imparted to Foreign Govt. Personnel

129. The cost of training imparted to Foreign Govt. personnel at various IAF Units will be recovered at the rates and in the manner laid down in Govt. letters. In addition to the training charges administrative charges like messing, accommodation training aids etc. are also required to be recovered from Foreign Govt. at the rates given in Appendix 'C' to AFI 160/61. A record of the claim preferred by the Air Force units on this account will be kept by JtCDA(AF) Nagpur in the Demand register as per Fly Leaf instructions No. 4 to Annexure 'F' to this chapter.

The following checks will be exercised on the recovery returns raised for the IAF Training Units.

- (a) that recovery statement have been raised within the stipulated period on the proforma laid down in Appendix 'D' to AFI 160/61.
- (b) that the duration of training imparted is within the reasonable time from /date prescribed in the Govt. sanction. In the event of wide variation of a fortnight or more, a suitable amendment is to be sought for the original sanction.
- (c) that the charges in respect of Administrative Services etc. are in accordance with the rates provided in AFI 160/61 and supported by the vouchers for the same.
- (d) that the total of the recovery statement is correct and countersigned as such under the signature of the OC Units.
- (e) that any excess training is suitably sanctioned and charged for. In case of any discrepancy in the recovery statement, the same is to be returned to the unit for re-submission duly corrected.

In case the recovery statement is found correct in all respects is to be verified under the signature of officer-in-charge section and action taken as follows:-

I. Self Finance Countries

- (1) Three copies(out of seven copies received from the unit of recovery statements together with 3 copies of MRO for the amount are to be forwarded to Ministry of External Affairs TC-III for further necessary action and the DR columns 8 and 9 completed.
- (2) One copy of the recovery statement is to be endorsed to Air Hqrs (Dte of Training).
- (3) One 'Noted for recovery' action copy is to be forwarded to OC unit through LAO (AF) /ALAO (AF).

II. ITEC Countries

- (1) Amount of recovery statement is to be directly booked against Ministry of External Affairs as envisaged in their supporting sanction and copy of the recovery statement forwarded to Controller of Accounts, Ministry of External Affairs through Accounts section. For this purpose, a copy of the TE (transfer entry) is to be sent to Accounts Section in terms of Account Section No. A/III/0114 dated 23-2-1977 and DR columns 8 to 12 completed.
- (2) An additional copy of recovery return is also to be sent simultaneously to Accounts Section for their retention and necessary action.
- (3) The distribution of remaining copies of the recovery statements will be as follows:-

- (a) one copy of Air HQrs Directorate of Training .
- (b) one copy to Ministry of External Affairs.
- (c) one copy noted for recovery action to Unit through LAO/ALAO(AF).
- (4) A Six monthly statement (in triplicate) of outstanding recoveries is to be forwarded to Ministry of External Affairs country wise with their grand total , as required vide Ministry of External Affairs No. B 2374/64/84 dated- 23-2-85.

Recovery of Cost of Aviation Fuel Defuelled from Service Aircrafts by M/s Indian Oil Corporation.

130. Defuelling of Aviation fuel from Service Aircrafts where necessary due to load adjustment or otherwise will be carried out by the representative of M/s I.O.C. and trade receipt obtain from them. Based on trade receipt for the quantity of aviation fuel defuelled, necessary accounting action will be taken in the records of Air Force Unit concerned. The transaction will be treated as issues out of IAF and IAFF (Q) 431 will be raised for adjustment of the cost of fuel defuelled, and forwarded to Air HQrs. for onward transmission to the CDA (AF). With effect from 1-1-76, CDA (AF) will get necessary payment cheques direct from the parties concerned for defuelled Aviation fuel.

Contracts with M/s Indian Airlines/ Air India for Repair /Overhaul Task

131. M/s Indian Airlines and M/s Air India have been entrusted with the job of repair/overhaul of Viscount Aircraft P & WR 2000 engines (including propellers, components and accessories), HS 748 Navigation Training Aircraft Super constellation Aircraft, Wright Cyclone engines etc. Copies of contracts entered into with the above firms are generally received from Ministry of Defence on receipt of the contract it will be seen that:-
- (i) The terms of the contract are precise and definite and there is no room for ambiguity or misconstruction therein.
 - (ii) The terms of payment are clearly stipulated (the terms of payment in most of the contract are cost plus profit. In such cases it will be seen that contract states clearly what items constitute cost).
 - (iii) The contract clearly stipulates the volume of work to be carried out.
 - (iv) Provision for recovery of liquidated damages in case of shortfall, if any, in production has been made.
 - (v) The contract provides clearly the responsibility for provision of spares for repair /overhaul.
 - (vi) In case spares are to be provided by Govt. or funds are to be made Available in advance for procurement of spares, procedure for accounting of such spares and also for liquidation of advance is clearly indicated.
 - (vii) Where spares are provided by the firm, method of pricing in respect of such spares is clearly stipulated.

Payment of Indian Air Lines Bills

132. Indian Airlines bills for reimbursement of repair/overhaul charges are usually received in batches. A separate accounting procedure has been prescribed for raising RMS orders and for payment of the bills.

I.A. Bills for repair and overhaul will be checked to see that:-

- (i) the repair /overhaul charges under various elements of cost such as labour, materials and overhead charges are exhibited separately on the bill and details work out to the total. The total of the bill is shown in words as well as in figures. The bill is pre-receipted and stamped where necessary. A certificate has been endorsed on the bill by their internal audit to the effect that prices charged represent cost plus 10% according to the workshop accounting procedure and that the cost of spares drawn from IAF stock or from IAF stock with I.A.C. is not included in the element of cost.

- (ii) Arithmetical calculations in the bill are correct.
- (iii) where the cost of materials is claimed by Indian Airlines in the bill, a statement showing the spares replaced during repair of IAF articles together with their cost is attached to the bill and the total cost claimed thereof is correct, and has been checked and certified as correct by their internal audit. Where the spares are supplied from IAF stock held by Indian Airlines, a statement giving details of such spares exclusively utilized for IAF job is attached.
- (iv) Where the spares are replaced by Indian Airlines during repair of IAF equipment from their own stocks, a certificate to the effect that these are not available in IAF Stock is endorsed.
- (v) the bill is prepared in the proper form and is in original.
- (vi) Authority i.e. number and date of RMS order is quoted on the bill.
- (vii) Repair charges are claimed only for the equipment authorized for repair by Air Headquarters or the RMS order and the particulars of items repaired are correctly given on the bill.
- (viii) Bill is duly supported by a copy of EX-IV on which the equipment requiring repair/overhaul was handed over to the firm and also copy of CRV on which the equipment after repair has been brought on charge.
- (ix) Particulars of item repaired given on the bill and CRV tally.
- (x) Bill is countersigned by the IAF officer authorised to do so.
- (xi) Condemned spares, after replacement of the new ones, returned by Indian Airlines are duly brought on charge where necessary and the relevant CRV is attached to the bill.
- (xii) A certificate that repairs have been carried out in accordance with the conditions of the contract agreement and are satisfactory and that the rates charged are fair and reasonable has been endorsed.
- (xiii) A certificate is endorsed by an authorized officer of the Civil Aviation Department that the work carried out by Indian Airlines of IAF aircraft/accessories is as per aircraft inspection procedure.
- (xiv) A copy of the packing note under which the repairable and condemned parts if any, have been returned to the IAF is attached.
- (xv) A separate claim is preferred with reference to each RMS order. After payment CRVs, Ex/IVs, list of material issued from IAF stock held by Indian Airlines, list of items condemned during repair/overhaul etc. is scheduled to the LAO (AF) concerned for necessary verification.

Payment of Air India Bills

133. M/s Air India claim proportionate monthly charges for maintenance and overhaul of IAF Super constellation airframe and engines carried out during a month on the basis of annual lump-sum indicated in the agreement. While auditing such bill, it will be seen that:-
- (a) The bill is prepared in the proper form usually used by the firm and authority for payment is quoted therein.
 - (b) The bill is supported by
 - (i) Advance stamped (wherever necessary) receipt for the amount of the bill.
 - (ii) Certificate of the internal audit to the effect that the bill has been checked to the extent considered necessary and that it is in accordance with the provisions of the Airframe and Engine overhaul agreement.
 - (iii) Certificate from Director of Engineering Air India that the work has been carried out in accordance with the conditions of the agreements and that the spares drawn from the Govt. during the month have been incorporated in the Air Force equipment.
 - (c) The bill has been countersigned by Air Hqrs and also by local IAF authority.
 - (d) The month for which the claim is preferred is correct by verifying the last charge paid in this regard.
 - (e) The monthly rate claimed by M/s Air India based on annual cost is correct.

Contracts with Certain Private Contracts for Supply of Air Crafts

134. Advances in free foreign exchange are sanctioned by Govt. of India from time to time for procurement of spares by Air India M/s Air India's adjustment bills (called provisioning statement) for procurement of spares out of advance received from IAF will be checked to see that:-
- (i) Goods received notes are furnished for all the stores.
 - (ii) Details of stores and quantity indicated in the invoice agree with those shown in the goods received notes.
 - (iii) Where transportation charges are claimed as a separate item, the same was not claimed alongwith cost of spares.
 - (iv) A certificate to the effect that the provisioning statement has been checked, against the suppliers invoices and goods receipt notes has been endorsed by local IAF authority.
 - (v) Handling charges as per terms of contract in respect of stores procured by Air India on behalf of IAF has been correctly worked out. After the above checks invoices and GRNs will be scheduled to the LAO (AF) Mumbai for necessary credit verification.

Air India Bills for supply of common spares to I.A.F.

135. It will be ensured that bills for the value of common spares procured by the IAF from Air India for servicing and overhaul of super constellation aircraft and wright cyclone engine is supported by the following documents:
- (a) Detailed machine statement giving details of stores etc.
 - (b) Summary statement category wise showing value of stores.
 - (c) A certificate from the Director of Engineering to the effect that:
 - (i) The items charged for in the bill were not available with No. 30 ED Santacruz at the time of their issue from Air India's stock holdings.
 - (ii) The materials charged for in the bill are common to boeing and superconstellation aircraft.
 - (iii) Common spares and materials issued from Air India stock holding were exclusively used for IAF jobs.
 - (d) A certificate from local IAF authority that the common spares and materials issued from Air India stock have been issued for IAF jobs and that the items billed for were not available in stock at the time of procurement from Air India and that common spares the cost of which has been claimed in the bill were issued in requisition slips.
 - (e) A certificate from Chief Internal auditor that the bill has been checked to the extent considered necessary and that it is in accordance with the provisions of the agreement and the value claimed is calculated at Kardek value plus 10% plus applicable taxes.
 - (f) Schedule of sales tax Act 1959 in case where Sales Tax is payable.
 - (g) A certificate from Senior Accountant Officer of Air India that if the amount charged by Air India to the Govt. of India as sales tax is ultimately not paid or not payable it will be refunded to the Government.
 - (h) Advance receipt for the amount of the bill duly stamped where necessary.

After checking arithmetical calculation and total of the machine statement and after authorising payment of bills the machine statement will be scheduled to LAO (AF) for credit verification.

Air India Bill for out of pocket expenses

136. Besides checking arithmetical accuracy of the bill and looking for prescribed certificates the admissibility of each item claimed in the bill will be checked. A certificate from local IAF authority to the effect that the services obtained by M/s Air India from outside parties and covered in their bill were actually authorized by them and utilized in IAF super constellation aircraft and that all the moves of Air India personnel for which charges have been claimed were actually authorized by them will also be looked for in audit.

Air India Bill for Engineering facilities for servicing super Constellation Aircraft at Foreign Stations/Outstations in India

137. It will be seen that the rates claimed by Air India are in accordance with Govt. of India, Min. of Def. letter No. Air HQ/39015/TSS/10667/D (Air-I) dated 27-10-67. The payment will be made to Air India in Indian currency except where the services in foreign countries are arranged through other agents for which the payment may be made in foreign exchange with the prior approval from Govt. for foreign exchange expenditure involved. Bills preferred by M/s Air India will be admitted on the basis of a certificate from their internal auditors to the effect that the rates for labour and equipment claimed therein are as per the prevailing rates of the corporation and the charges claimed therein relate to the work done on IAF Super Constellation aircraft.
138. In the case of all IAF flights, the procedure followed by Air India to identify the nature of handling is based on the duration of the ground time of the aircraft as indicated below:-
- (a) Ground time up to 4 hours: Transit handling.
 - (b) Ground time beyond 4 hours; Turn round including night stop handling.

The bill is normally supported by statement showing details of handling services rendered to IAF aircraft. The statement will be checked to see that details such as date of handling service rendered, IAF aircraft number, time of arrival and departure, nature of service rendered etc. is indicated therein. The bill will be checked to see that:

- (i) The amount claimed for each type of service is correct with reference to the rates laid down in Govt. Sanctions.
 - (ii) The handling services rendered within India are only at places authorized at Kolkata, Delhi and Chennai.
 - (iii) The rates of labour charges claimed for service rendered abroad are correct with reference to the rates laid down in Govt. letter and details of man-hours in respect of mechanics and engineering furnished.
 - (iv) Loan charges claimed by Air India for equipment obtained on loan are correct by verifying the rates admitted in previous bills for similar equipments loaned by Air India and paid for.
- 138-A. Government have laid down general terms and conditions of supply of aircraft spares governing all supplies to be effected by certain private contractors; it will be seen that :-
- (i) The terms of supply and payment are precise and definite and there is no room for ambiguity or misconstruction therein.
 - (ii) The criteria of inspection and acceptance of aircraft materials and spares supplied have been clearly indicated.
 - (iii) The requisite Bank guarantee has been deposited within the stipulated period of the receipt of communication of the firm requirement of the IAF and deposit receipt furnished to Air HQrs.
 - (iv) Provision made for recovery of damages in case of delay in delivery is adequate.
 - (v) Provisions for overall discount on the total value of supplies made in the contract is adequate.
 - (vi) Provision has been made for settlement of disputes, differences of questions, if any, arising out of or in connection with the supply.

138-B. Bills in connection with the above supplies will be checked to see that:-

- (a) The amount claimed by the contractor is the same as that shown in the formal purchase order issued.
- (b) It has been certified by Air Hqrs that the items shown in the relevant purchase order have been accepted after inspection by inspection authority and BOC by the consignee vide CRV quoted on the purchase order.
- (c) Advance receipt for the amount of the bill stamped where necessary has been furnished.
- (d) Conversion of foreign currency into Indian Rupee is correct.
- (e) Discount wherever payable as per the terms and conditions of the supply has been recovered.

After authorizing payment to the party concerned, the purchase order with the CRV No. noted thereon will be scheduled to the concerned Local Audit Office for credit verification.

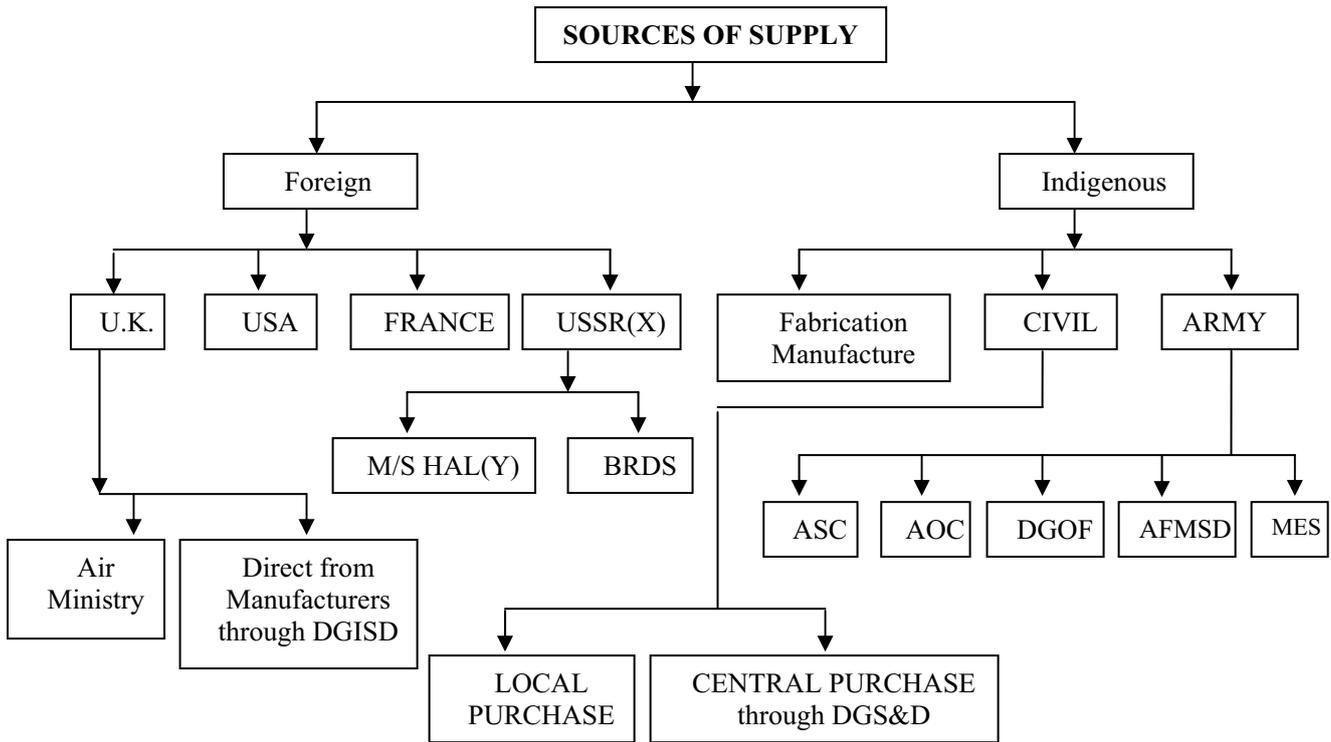
Reports and Returns & Registers

139. A list of reports and returns and the various registers to be maintained in this section are given in Annexure 'E' & 'F' to this chapter.

ANNEXURE A

(Referred to in para 6)

Source of Supply of Equipment for Air Force



(X) Adjustment/payment of stores imported from USSR & linking of invoices dealt with in project section.

(Y) Payment for stores supplied by M/s HAL made by Finance & Audit section attached to HAL Division.

LEGEND

DGS&D	Director General Supply and Disposals, New Delhi
DGISD	Director General India Store Deptt., London
HAL	Hindustan Aeronautics Ltd.
BRDS	Base Repair Depots.
ASC	Army Supply Corps
AOC	Army Ordnance Corps
DGOF	Director General of Ord. Factories
AFMSD	Armed Forces Medical Stores Depots
MES	Military Engineering Services.

ANNEXURE B

(Referred to at para 101)

Check List for Scrutiny of Contracts

Name of the Unit.....
Name of the Contract.....
Period of Contract.....
Name of the Contractor.....

- (1) Authority in Regulations Govt. orders under which contract has been entered into
- (2) Who is the CFA for sanctioning the contract?.....
.....
- (3) Has this been sanctioned by the CFA.....
.....
- (4) What is the amount of security deposit required to be deposited under Rules?.....
- (5) What is the amount Deposited? (Cash A/c Vr. where deposited in cash to be linked.....
- (6) Is this adequate, if not what action has been taken?
- (7) If re-appropriated from previous contract, whether NDC has been received for the previous contract on completion?
- (8) Whether lowest tender or other than the lowest has been accepted, in the latter case whether sufficient justification has been given by the sanctioning authority?
- (9) Whether in the case of sole/single tender the rates accepted compare favourably with those obtaining in the neighbouring stations?" if not whether this has been pointed out?
- (10) What is the % of increase/decrease in rates as compared to last year's rates?
- (11) Whether the contract has been authenticated by a responsible officer?
- (12) Whether the contract is completed in all respects particularly in the following:-
Whether standard forms have been used..... Whether the contract bears the requisite revenue stamps.....
Whether the contract has been executed for and on behalf of the President.....
Whether all the pages are signed by both the contracting parties.....
- (13) Whether there are any apparent irregularities if so have these been pointed out?
- (14) Whether due provision has been made in the contract for safeguarding any Govt. property entrusted to the contractor?
- (15) Whether due provision has been made for the termination of contract on the one month's notice on either side.....
- (16) Whether provision has been made in the contract for liquidated damages from the contractor for breach of contract/default/unsatisfactoryservice?
- (17) Any peculiar feature of the contract viz deviation in the standard clauses requiring consideration.....

ANNEXURE C

Audit Certificate referred to at para 109

Unit	Month of Cash Account Part III
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Certified that Cash Account has been audited and classification checked. The following points have also been seen:-

1. VTS Vouchers tallied with Top Schedule.
2. RSNK Rejected voucher schedule to the parties concerned and not kept.
3. SSV Specimen signature verified.
4. ESL Expenditure against sanctions linked.
5. ENC Expenditure against contracts noted in the copy of contract agreement.
6. SDP Security Deposit posted in ledger.
7. RSDP Release of security deposit posted in ledger.
8. WMG Wireless maintenance grant register posted where applicable.
9. EI & PG Electrical instruments and photo equipment maintenance grant register posted where applicable
10. VAS Vrs. No.....Audited by SO (A)/AAO

Auditor/Sr. Auditor

SO (A)/AAO (AF)

ANNEXURE D

(Referred to at para 109)

Standardized Form of objections/Observations

Objections:-

- (1) It is observed that value of purchase made on the above Vr(s) exceed Rs. 15000 but the purchase has been made under limited Tender System. Please intimate the circumstances under which purchase has not been made under open Tender System i.e. by inviting tenders through Public Advertisements. In this connection please refer to para 24 of Appx IV FR Pt. I. the irregularity may please be got condoned with the sanction of CA i.e., Govt. of India.
- (2) It is observed that the value of purchase made in the above case(s) has exceeded the Financial Powers of O.C. Unit. Please therefore obtain Ex Post Facto Sanction of CFA in whose powers the amount at issue falls. Pending receipt of sanction of the appropriate authority, the amount of the Vr(s) has been placed under objection.
- (3) Govt. of India, Min. of Def. letter No. Air HQ/60909/18/LRIIA/19/DA/D/(Air-I) dated 29-11-77 stipulates that requirement of commonly available items mentioned in Appendix 'A' thereto should be met by entering into annual contract where the items are required throughout the year and where value of annual requirement is Rs. 6,000 or more.

From the above voucher it is seen that purchase of these items have been made regularly throughout the year and the value of purchase of each item has exceeded the limit of Rs. 5,999. Please intimate the circumstances under which the prescribed procedure could not be followed.

From the above vouchers it is seen that the value of purchase of commonly available item(s) has exceeded/likely to exceed the limit of Rs. 6,000 but no regular contract for the supply of equipment has been entered into. Please state the circumstances under which the contract was not entered into.

- (4) Sanction of CAS for air lifting of Non AOG stores in respect of consignments for which Air Freight has been paid to the Air Coys vide above quoted Vrs. has not been furnished. Pending receipt of the sanction the amount of Vrs. is placed under objection.
- (5) Under AFI 61/67, the COs of self accounting units, when authorized to undertake 2 nd echelon of MT Vehicles under Govt. orders, are empowered to effect local purchase of any spare parts, maintenance stores, materials or equipment required to expedite repairs of all types of MT vehicles/marine crafts upto Rs. 200 for any one item or any No. of similar articles purchased at the same time when such articles are not available from normal supply sources. It is seen that in the Vrs. quoted above MT Spares parts worth over Rs. 200 have been purchased with the sanction of OC unit. This is not in order. Sanction of AOC-in-C Command would be required and may please be obtained and furnished to audit.
- (6) Officers commanding stations unit (not estt. for 2 nd echelon repairs) holding the rank of GP. Capt/Wing Cdr are authorized to incur expenditure upto Rs. 80/40 to Rs. 500,250 respectively for purposes of operation of para 1(f) of Chapt. 24 IAP 1501 it is observed that in the above quoted vr expenditure incurred is in excess of Financial Powers of OC Stn./Unit. Covering sanction of Command of HQrs/Air HQrs would be necessary and may be obtained and furnished.
- (7) Officers commanding of AF Units (established for 2 nd echelon repairs) are authorized to incur expenditure upto Rs. 500 for purposes of operation of para 1(f) of Chapt 24 IAP 1501 vide Govt. of India, Min. of Def. No. Air HQ/40090/20/MT/10771/D (Air-I) dated 5-11-62. It is observed from the vr(s) quoted above that expenditure on repairs exceeds the financial limit of Rs.500. Covering sanction of AOC-in-C Command/Air HQrs would be necessary and may please be obtained and furnished.

Observations:-

- (a) It is observed that the value of the purchase effected on the Vr(s) quoted above exceeds Rs. 15000 but original quotations and comparative statement of quotations have not been forwarded with the cash A/c vrs. as required under para 3(C) Chapt 9 of IAP 1501. Please forward the same now.
- (b) It is observed that in the following cases local purchase of an item exceeding Rs. 15000 in value has been made on the basis of sole/two quotations only. Please, therefore, furnish a certificate duly signed by the OC

unit, to the effect that retendering was dispensed with. Specific reasons for not resorting to retendering may be embodied in the certificate. In this connection please refer to para 3(b) of Chapt 9 of IAP 1501.

- (c) Normally supply of condiments/services for washing/dry cleaning/tailoring are to be obtained by entering into the Regular Contract as per Chapter 26 IAP 1501. Please therefore intimate No. & date of your communication under which the contract documents have been forwarded to this office. In case no contract has been concluded and the supply/services have been obtained under local purchase procedure sanction of Command HQrs may please be furnished.
- (d) It is observed from the above quoted vr. that the following items which are normally available from CSD(I) at cheaper rate have been purchased from local market. Please state the circumstances under which the purchases have been made from source other than CSD (I).
- (e) In the following cases payments have been made for the cost of repairs of AF Equipments carried out by local repair coys. Please furnish a certificate to the effect that (i) the expenditure on repairs does not exceed 50% of the cost of new articles, and (ii) the repair facilities were not available in the unit's workshop of any other service workshop.
- (f) Please furnish a copy of Gate pass showing rate and amount of excise duty paid on the vr. quoted above and also form RT 12 duly signed by excise authorities.
- (g) It is observed that the following certificate has not been appended where sales tax has been paid on the purchase of equipment.

“Certified that in the purchase of goods on which sales tax has been charged, the goods have not been exempted under the Central or State Sales Tax Act or the rules made thereunder and the amount payable on a/c of sales tax on these goods are correct under the provisions of Acts or the rules made thereunder and that the supply order include a specific provision that sales tax is payable by Govt.”

- (h) Please furnish the A&I Notes/CRVs in respect of the Vrs quoted above as the same have not been received with the cash A/c vrs.
- (i) It is seen from the above cash A/c Vrs. (for amount exceeding Rs. 5000) that the dealer's receipt has not been affixed with Revenue Stamp. Please furnish a stamped receipt and not the requirement for future.
- (j) It is seen from the above quoted cash a/c vrs. that the same has not been countersigned by the OC Unit. Please furnish a certificate from the OC to the effect that the expenditure incurred has been approved by him before the payment was made.
- (k) It is seen from the above quoted cash account vr. that the expenditure has been incurred on the authority accorded by AOC I C Command but the Non-availability Certificate has not been countersigned by OC Unit the same may please be furnished now.
- (l) It seen from the vrs. Noted in the margin that payment of coy's bills for supply of dry compressed Air/Breathing oxygen/dissolved acetylene Gas/compressed/Dry nitrogen gas/Industrial Oxygen (as may be applicable) has been made through Imprest without preaudit of the bills by this office as required under AFO 197/68. The circumstances under which the bills have been paid through Imprest without preaudit may please be stated and the requirement noted for future.
- (m) It is seen from the vouchers noted in the margin that payment of coy's bills for repairs of gas cylinders has been made through Imprest without preaudit of the bills by this office as required under AFO 120/70. The circumstances under which the payment has been made from Imprest without preaudit may please be stated and the requirement noted for future.
- (n) It observed from the vouchers quoted above that payments have been made for repairs of service vehicles arranged from the local civil workshops, but certificate to the effect that “necessary entry has been made in the log book of the vehicles No. BA” has not been furnished as required vide para 10 Chapt 20 IAP 1501. The same may please be furnished now.
- (o) Proforma B in support of the vouchers for purchases of medicine made on the above quoted vouchers has not been found attached. The same may please be furnished to admit the charge in audit.
- (p) A sum of Rs. has been paid on a/c of postal charged on vrs. quoted above, but the postal receipts for the said amount has not been found attached. The same may please be furnished now.

- (q) As per note given on the dealer's bill attached to voucher quoted above, 1% rebate was allowed for payment within the period specified therein. It is seen that the payment was not made within the specified period. This has resulted in extra expenditure to the state. The circumstances under which the payment could not be made within the specified period may please be stated.

ANNEXURE E

List of Reports and Returns due from Store Section

Sl No.	Description	Authority	To whom	When Due
1	2	3	4	5
<u>Weekly</u>				
	Progress Report of letters	Para 16 OM Pt II Vol/I	AN II	Every Monday
<u>Monthly</u>				
	CGDA's Progress report	Para 473 OM Pt. I	AN II	12 th of every month
	Punching Medium Certificate	Para 31(4) OM PtXI	EDP Cell	3rd of the following month
	M.F.A.I. Report	Para 667 OM Pt.II Vol. I	I.A. Sec.	1st of the following month (nil report not to be sent)
	Leave Statement including casual leave	AN VI/030 -XV dt 23.06.70	AN VI	6th
	Change of Local Address of DAD personnel	G/538/VIII dt 05.10.49	AN II	15th of the month
	Statement showing the particulars of Sr. Aud Employed on Supervisory duty.	AN-I/4389 dated 3-11-71	AN I	5 th
	Control of Expenditure against allotments	Imp/69-VI dt. 30-8-69	Imprest	10 th of the following month.
	Procedural changes consequent on the change in the incidence of expenditure in J&K militia.	CGDA No A/12041 dt. 19.06.61	CDA WC Chandigarh	15 th of the following month
<u>Quarterly</u>				
	Disbursement made to contractors & other non - officials	Min. of Fi. (Deptt. of Revenue) memo No. 15/40/57 -II dt. 16.01.58	Income Tax Commissioner of Area concerned	15th jan, 15th Apr, 15th July, 15th Oct.
	Statt Showing important losses of cash over payments etc written ofby authorities lower than the Govt. of India	550 DEF. Audit CODE	I.A.Sec	15/1, 30/4, 10/7 &10/10

	Members of staff engaged in	AN VII/4361 VII dt.24-5-67	AN VII	10/1,10/4,10/7,10/10
	Official language of the union of India Progress report regarding progress the use of Hindi	AN VII/0752 XV dt. 27-7-72	AN VII	25/3,25/6,25/9,25/12
	Suggestion scheme	Pt. I No. 452 dt. 9-12-64	I & R Cell	1/1,1/4,1/7,1/10
	Proforma X report ref. to outside parties except (CGDA)	Pt. I O O NO. 70 dated 3-6-60	Pay/Tech	15/3,15/6,15/9 & 15/12
	Annual Audit Certificate rendition of report on outstanding items.	FA/78/69	I.A.	10/10,5/1,20/4
	Inventory of Dead stock Articles	AN II/DEAD Stock IV dt 17.01.72	AN II	5/2,5/5,5/8 & 5/11
	Statt. of Expdt. In aid of civil Power	CGDA No. A/011/11 dt. 6-10-60	Regional CDA	10/1,10/4,10/7 & 10/10
	Exhibition of losses in Appr. Accts (DS)	Pt. I O.O. 81 dt. 6-7-56 No. 14 of 6-1-64	I.A.	15/1,15/4,15/7 & 15/10
	Expdt. Statt. of Indochina	CGDA No 081/china dt.23.10.54	CDA CC	5/1,5/4,5/7 & 5/10
	Expdt. Statt. in connection with dispatch of troops to cango	CGDA No. A/10/cango/1 dt. 4-11-61	Do.	25/1,25/4,25/7 & 25/10
	Statt. of Expdtr. relating to Indian Def. per personnel serving in with UNEF in Egypt.	CGDA No. A/11373/VI dt. 12-1-62	Do.	25/1,25/4,25/7 & 25/10
	Measures taken to improve the peace of Financial accounting of Def. expdr.	CGDA New Delhi letter no. A 12114 dt . 14-6-67	Min. of Fin. Def (Budget) New Delhi	15/3,15/10 & 15/12
<u>Half Yearly Reports</u>				
	Hindi Teaching Scheme to Central Govt. employee	8/0753-III dt. 6-3-62	AN VII	2/4 & 2/10
	Hindi Teaching Scheme roster of persons to be	AN/VII/3765-R-XVIII dt. 27-5-	Do.	5/6 & 5/12

Yearly Reports

	Scrutiny of Contracts	DDA DS No. FA/2860/A (14) dt. 10-10-49	Local Test Audit	20 th Apr
	Annual Audit Certificate	Pt. I O. O. 69/90	I.A.	20 th July
	Annual Demand for Estt.	AN-I/3458 dt. 6- 6-72	AN-I	31 st May
	Annual Estt. Returns	6/X19-X dt. 13- 12-57	AN- I	5 th Jan
	Assessment of Annual requirement of standard Army forms	R/023/IV dt. 11- 12-70	R	5 th Apr
	M.F.A.I.	FA/112/70 dt. 05.07.70	I.A.	30th Apr.
	Maintenance of register and rendition of Reports	Pt. I. O.O. 3/58	AN II	15th June
	Annual reports of regulation and Books held on charge and amendments thereto	R. 034 dt. 06.12.71	R	31st Dec
	Supply of stores to Joint Sypher Bureau	CGDA No. A/11466 dt. 02.04.53 & 26.03.54	CGDA	Before 1st May
	Exh. of losses in Appr. Accts (DS)	547 Def. Audit Code & FA/27/72	I.A.	30th Apr.

ANNEXURE F

List of Registers to be Maintained in store section

1. Attendance Register.
2. Leave Register.
3. Register of Files.
4. DV Numbering Register.
5. Register of class 2 & 8 vrs.
6. Register of Instruction order.
7. Register of initials of AAO/SO(A)/Sr. Auditor/Auditor/Clerks.
8. Register of Sanctions.
9. Demand Register
10. Audit Progress Register
11. Master Note Book of orders.
12. Register of Books regulations.
13. Register of provisional payments
14. Register of payments made to contractors.
15. Inward claim Register.
16. Register of CP Vrs where 90% advance payment is made
17. Acknowledgement register for CP of stores where 100% advance payment is made.
18. Register of scheduling of LP Vrs to LAOs.
19. Register of scheduling of CP Vrs to LAOs.
20. Register of Financial irregularities.
21. Register of cash losses over payment etc. written off by authorities lower than Govt. of India.
22. Register of invoices/packing accounts for stores imported from abroad(AOG & NON AOG).
23. Register of spare copies of TOP secret/secret circulars/documents.
24. Register of infructuous expenditure.
25. Register of ex-gratia payments.
26. Register of security deposit (cash) other than cash and paper securities.
27. Register of working of contracts.
28. Register of ID Schedules (Defence).
29. Register showing results of scrutiny of contracts.
30. Register of Special flight returns.
31. Register of landing and housing charges.
32. Register to watch receipt of invoices in cases where advance payments have been made by India Supply Mission, Washigton.

For fly leaf instructions Sl. No. 1 to 30 refer OM Pt. II Vol. II.

FLY LEAF INSTRUCTION FOR THE MAINTENANCE OF REGISTER FOR WATCHING RECOVERIES FROM THE PARTIES CONCERNED ON ACCOUNT OF SPECIAL FLIGHT PROVIDED BY IAF

1. Authority: CGDA New Delhi No. 8067/AT-S dt. 14-2-59.
2. Object for which maintained- To guard against omission in the recovery of cost of the special flight undertaken by the unit.
3. How Maintained- The register will be maintained in manuscript form on the proforma given below. A No. of pages in the register will be set apart for each LAO (AF)/ALAO(AF). On receipt of stat. from the LAO(AF) the first nine columns of the register will be completed. The next five columns will be completed on receipt of relevant Govt. Sanction. If no Govt. sanction is received within 4 months matter will be reported to Air HQrs.
4. The register will be submitted to the O I/c on 15th of each month and to the GO quarterly.
5. The register will be maintained in the Proforma as shown below:-

Sl No	Name of Unit Type of A/c	Date of flight	Name of party	Particulars of Flight		Flying Hrs
				from	to	
1	2	3	4	5	6	7

LAO(AF) No.& Date	File no.	No. & Date of Govt Sanction the air lift or objection	Initials of Sr Aud/Aud	Initials of SO(A) AAO(AF)
8	9	10	11	12

Reference to Demand Entry	Remarks
13	14

FLY LEAF NO.2

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER FOR WATCHING
RECOVERY OF LANDING AND HOUSING CHARGES**

Authority- Para 127 OM Pt. II

Object- To watch recovery of landing and housing charges due from Foreign Govts. where recovery can not be effected in cash.

How maintained- 1. The register will be maintained in manuscript on the following proforma:-

Sl no.	No. & Date of Bill	Amount	No.& Date of forwarding memo under which recd.	Action taken
1	2	3	4	5

Initials of Auditor/ SO(A)/AAO	TE NO.& Month at which adjusted	CGDAs letters no.& date	Initials of Aud/ SO(A)/AAO(AF)	Remarks
6	7	8	9	10

2. Separate pages will be allotted for each party viz Air Corporation/Foreign countries.
3. Columns 1 to 6 will be posted on receipt of Bills of landing and housing charges from the units.
4. Cols 7 to 9 will be completed after necessary action for the adjustment is taken on receipt of TR/Acknowledgement of CGDA as the case may be.
5. List of outstanding will be prepared monthly and pasted at the end of register.
6. The register will be submitted to the OI/c on the 5th of each month and quarterly to the G.O.

FLY LEAF INSTRUCTION NO. 3

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF THE REGISTER TO WATCH RECEIPT OF THE INVOICES IN CASES WHERE ADVANCE PAYMENTS HAVE BEEN MADE BY THE INDIA SUPPLY MISSION WASHINGTON

Authority- CGDA New Delhi No. Regs/1861(OM Pt.III) (Chapter VIII) dated 10-1-75 Para 122 OM Pt.122 OM Pt III.

The Register will be maintained on the following lines for watching the receipt of invoices wherein advance payments are made by the India Supply Mission Washington and for which invoices are not received along with the debits.

- The details of the expenditure in respect of stores imported through I.S.M. Washington for which the relevant invoices are not received in support of the debits will be maintained in the following proforma:-

SI No.	Indent No. Head of A/c	Cheque No.of ISM Statement	Contract No.	Name of supplier	Particular of expenditure
1	2	3	4	5	6

Quantity	Invoice No and Date	Date sailed on	NO. of Ship B/L	Amount Rs-Paise	Week ending A/c through which Reimbursed
7	8	9	10	11	12

Consignee	Remarks	Initials Sr.Aud/Aud---SO(A)AAO/AO	Action Taken
13	14	15	16

- if in any case an invoice is not received from the Chief Accounts Officer, India Supply Mission, Washington along with his accounts, steps will be taken by the Pay & Accounts Officer, Ministry of Supply, New Delhi to obtain a copy thereof as expeditiously as possible. The debits to be raised against the Defence Accounts Officer will, in addition, be supported by a schedule of payments, incorporating all the information communicated by the Chief Accounts Officer, India Supply Mission, Washington. The cases of the Non-receipt of the wanting invoices will be pursued with the Chief Pay & Accounts Officer, New Delhi.
- The Register will be submitted to the Officer in charge on the 10th of each month and to GO(S) on the 15th of the month following g each quarter.

FLY LEAF INSTRUCTION NO. 4

FLY LEAF INSTRUCTIONS FOR DEMAND REGISTER FOR WATCHING RECOVERIES WITH REGARD TO TRAINING OF FOREIGN GOVT. PERSONNEL.

Authority- CGDA New Delhi No. O&M/12/1/12/84-AF Dated 29/8/85 read with his letter even number dated 26-11-85 and 6-5-86 .

Object- To watch the receipt of recovery statement as per Appendix ‘C’ to AFI 160/61 from IAF Training Units/Formations and recovery thereof.

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

Name of the country.....Nature of programme if any

SL No	No.&Date of Govt.Sanction Authorizing Training (Page No & FileNo)	Name of the Course	Name of Training/Unit	Period of Training
1	2	3	4	5

Initials of Aud/SO(A)	No & date of Units letter under which recovery Return is received (Page No.& File No.)	Amount	This Office No.and date forwading R/R to CA of MEA or MEA(EB)(page no.& file no)
6	7	8	9

Date on which payment Received	TE No.under which draft etc. adjusted (page no & File no)	Initials Aud.-----SO(A)AAO(AF)	Remarks
10	11	12	13

- The register will be opened with an Index. It will be page numbered and certain No. Of pages allotted to each Foreign country. This basis of noting the demands will be the Govt. Sanction authorizing the training of recovery return which ever is received earlier. Each demand will be serially numbered, separates series being used for each country demand entry No. will be noted in Govt. Sanction as will as in recovery return.
- Receipt of recovery returns or Govt. Sanction as the case may be will be kept watch of for which the information contained in col 1 to 5 and col 7 will be used. If recovery returns are not received from IAF Training units within one month of termination of training, expeditor will be sent to them. In case the recovery return received have been returned to the units for some reasons or the other, Col 7 will be completed. Col 8 and 9 will be left blank thereby indicating that the recovery returns are under reference.
- On opening a new register, the balance of demands outstanding in previous register will be brought forward in detail under the initials of Section Officer(A)/AAO(AF) who will see that the necessary cross references have been made in the registers.

5. The register will be submitted to the O I/c on the 10th of each month and quarterly to the Group Officer with an analysis of demands category wise viz.
- (a) those noted as per Govt. sanction and for whom recovery returns are awaited from IAF Training Units.
 - (b) those for which recovery returns could not be verified due to non- receipt of Govt. Sanction.
 - (c) those for which recovery returns received are under reference, and
 - (d) those in respect of which recovery returns have been sent to Ministry of External Affairs (EB) for recovery but payments are awaited. The action taken towards clearance of demands will also be initiated. In respect of category of demands mentioned at (d) above list of demands outstanding for over 2 months, 6 months and one year is also to be put up. This category only will be taken into accounts for showing the demands outstanding in various reports/AAC.

CHAPTER IX - TRAVELLING ALLOWANCE SECTION

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CHAPTER IX
TRAVELLING ALLOWANCE SECTION

140. Objectives of this Section are:

To detect and prevent avoidable or irregular expenditure on T.A./D.A., including those arising out of the use of Railway Warrants and Forms 'D'.

General

141. Advances of travelling allowance admissible under rules are paid to Air Force personnel by the Accountant Officers of the units concerned subject to post audit by the P.C.D.A. (AF) Dehra Dun. T.A. claims which are simple and straight-forward are also dealt with and paid at unit level subject to post audit. Doubtful claims and those relating to leave travel Concessions where warrants are not availed of and officers proceed on leave by Rail, Road, Steamer or by Civil Air and claim cash in lieu of warrants are only paid after pre-audit by P.CDA (AF) Dehra Dun. The paid bills after noting the particulars of cash accounts relating to the recoveries and adjustment of advances drawn, where necessary, are received in the Imprest Section of the Main Office along with the Public Fund Account and scheduled to Travelling Allowance Section for post audit and record.

Duties

142. The duties of Traveling Allowance Section are :-

- (i) Post Audit of-
 - (a) (i) TA claims including advances of Air Force officers and Defence Civilians for moves on permanent duty/retirement /Ty. Duty/Course of instructions etc.
 - (ii) TA claims in respect of Airmen and NCs(E) for moves on permanent posting/retirement.
 - (b) L.T.C. claims of A.F. Officers & civilians (Gazetted and non-gazetted).
 - (c) T.A. /L.T.C. claims of airmen for journeys by air between stations not connected by Rail.
 - (d) Conveyance allowance claims of AF personnel (except those dealt with in local audit).
 - (e) Conveyance allowance claims of D.S.C. personnel attached to A.F. Units/formations.
- (ii) Pre-audit of-
 - (a) Doubtful claims.
 - (b) L.T.C. claims of officers for cash claimed in lieu of warrants.
 - (c) TA claims of AF officers, Airmen & civilians for moves outside India.
- (iii) Audit of Railway warrants and Forms 'D'.
 - (iv) Maintenance of Audit-cum-Demand register.
 - (v) Issue of No Demand Certificate of Officers and airmen.

NOTE 1:- The term traveling allowance used in this chapter includes mileage and daily allowances.

NOTE 2:- The division of audit responsibility in respect of Railway warrants/Forms 'D' concession vouchers between P.C.D.A.(A.F.) and Pr. Controller of Accounts (Fys) Railway Section is as under:-

- (i) Railway Warrants/Forms 'D' in respect of Air Force Officers and Flight Cadets/Civilians-P.C.D.A.(AF)
- (ii) Railway warrants/Concession Vouchers in respect of Airmen/NCs(E) – Pr. Controller of Accounts (Fys) Railway Section

NOTE 3:- The division of audit responsibility in respect of TA/DA/LTC claims of Airmen and NCs(E) between P.CDA(AF), LAO(AF) and PCA(Fys) is as under :-

- (i) TA/DA claims for moves on permanent posting/transfer: P.C.D.A.(A.F.) Dehra Dun.
- (ii) TA/DA claims for moves on Ty. Duty : LAO (AF)/ALAO(AF)
- (iii) L.T.C. Claims: Pr. Controller of Account (Fys) Kolkata.

Receipt and Distribution of Cash Account Vouchers

143. The work in Traveling Allowance Section is distributed amongst a number of groups known as 'Posting Groups' and 'Audit Groups'. Cash Account vouchers relating to Traveling Allowance are received in 'Posting Groups' from the unit through the Imprest Section of the PCDA (AF) Dehradun, CDA (AF) New Delhi & JCDA (AF) Nagpur along with Schedules (in duplicate) of the vouchers. The Schedules are recorded in a register, maintained separately for vouchers of 7D series and 7B series and other series. Thereafter, these are distributed unitwise/ commandwise alongwith connected Vouchers to the auditors concerned for posting in Audit-cum-Demand Registers.

(i) T.A. advance vouchers

The posting group will scrutinize the vouchers and post them in the audit-cum-demand registers. Before posting the vouchers in Audit-cum-Demand Registers a reconciliation statement will be prepared on proforma at Annexure 'A' showing unit/P.F. Account No./Voucher No. and amount of advance etc, in respect of each schedule. The total of the amounts reflected in the reconciliation statement will be tallied with the amount shown on schedule. The column of reference to A.D.R. page No./Vol. will be completed simultaneously while posting the vouchers in A.D.Rs. A note of A.D.R. page No./Vol. will also be recorded on the vouchers and the entries made in the A.D.Rs and annotation made on vouchers will be attested by the SO(A)/AAO concerned. After all the vouchers have been scrutinized and posted in the A.D.Rs., both the copies of schedules will be endorsed with the following certificate under the initials of Auditor/Sr.Auditor/SO(A)/AAO & Accounts Officer/Sr. Accounts Officer, and the original one returned to the Imprest Section of PCDA (AF) Dehradun, CDA (AF) New Delhi & JCDA (AF) Nagpur (as the case may be).

"Classification checked, General scrutiny exercised and posted in ADRs."

(ii) T.A. adjustment vouchers and others

The schedules will be recorded in a Register and distributed alongwith vouchers to the Auditors concerned in the posting Groups as in the case of (i) above. The vouchers will be posted in A.D.Rs. and after posting handed over to the audit Groups concerned for audit.

Audit-cum-demand registers

144. (i) Audit-cum-demand registers are maintained in posting groups of the section to record particulars of advances paid to A.F. personnel including civilians and TA vouchers received in adjustment of advances or otherwise. Particulars of No. and month of objections/ observations raised on T.A. vouchers received in post audit are also noted in the remarks col. of the relevant folios of Register soon after the issue of monthly objection statements to the units to facilitate rendition of No Demand Certificate as and when called for by A.F.C.A.O. New Delhi and other parties. This record helps in quick finalisation of 'No Demand Certificate' without going through the various objection statements issued from month to month to A.F. units. A note of T.A. claims received for pre-audit is also kept in the remarks col. of the relevant folios of the register both at the stage of their receipt in the Traveling Allowance Section and disposal whether passed for payment or returned with remarks to the unit. Railway warrants and Forms 'D' issued to A.F. Officers received from Audit Officers (Railways) for post audit are also posted in the Audit-cum-demand registers. The audit-cum-demand registers are intended to watch the submission of final adjustment claims required to be submitted within the prescribed period in respect of TA advances drawn as also to detect double claims preferred/Forms used for one and the same journey, if any.

NOTE : The Govt. of India, Min. of Defence letter No. 12641/Q Move/2191/D(Mov) dated 1-6-89 provides for charging penal interest on TA advances drawn for moves on transfer, Tour and L.T.C. where adjustment claims are not preferred within the time limits as mentioned below :-

- (a) Transfer : One year from the date of completion of journey.
 - (b) Tour : Within 15 days of POR promulgating regularization of move.
 - (c) L.T.C. : Within one month of completion of journey
- (ii) The Audit-cum-demand register will be opened and maintained in a form at Annexure 'B'. The posting of T.A. advance vouchers, TA adjustment vouchers and others, Railway warrants and Forms 'D' etc., will be done in the following manner :-
- (a) Service number wise in the case of AF Officers, Auxiliary officers and NCC Officers.
 - (b) Alphabetically in case of Airmen
 - (c) Unit wise in the case of AF civilians.

The following symbols will be used to distinguish the nature of claim :-

- T - TA at temporal duty scale.
- P - TA at permanent duty scale for self.
- PF - TA at permanent duty scale for self and family.

L.T.C./Rule

177(A)/(B) T.R. 1991 Edition.

177(A), 180 T.R 1991 Edition-

NOTE: - Particulars of warrants and Form 'D' will be recorded in Red ink.

- (iii) Simultaneously with the posting of vouchers, T.A. claims in which adjustment of advances has been reflected, will be actioned in the reconciliation statement referred to at para 143(i) and the relevant items scored therefrom.

General scrutiny of T.A advance vouchers

145. It will be seen that: -

- (i) Application for TA advance on duty journey is approved by the unit commander.
- (ii) Nature of duty, details of journey to be performed and full particulars regarding the rank and service No. and the amount of advance applied for are given in the application.
- (iii) The application for the advance is receipted over Revenue stamp where necessary.
- (iv) The claimant has not been paid an advance in excess of his entitlement.
- (v) An advance amounting to less than Rs.50 is not drawn by Grade I Officers.
- (vi) In case of advance for surrender of warrants, sanction of competent authority has been furnished.
- (vii) Advance of LTC to the extent of 90% is paid to the civilians.
- (viii) Where advance is paid for conveyance of Motor Car/Cycle sanction of competent authority is furnished in original duly signed in ink.

Audit of T.A adjustment claims and others

146. In conducting audit of traveling allowance claims, it will be seen in addition to the checks prescribed in para 47 and 62 of Defence Audit Code, that: -

- (i) The claims for traveling allowance for journey by rail, road, river, sea or air, have been submitted on the prescribed forms in accordance with the instructions printed thereon, and that these are supported by all the necessary certificates as prescribed in regulations.
- (ii) The journey was performed as expeditiously as possible, and that no bill has been submitted for it before.
- (iii) The duty on which the journey was performed is such as to entitle the individual who performed it to traveling allowance under rules and that the sanction of the competent authority has been accorded where this is necessary.
- (iv) The rates of Railway, steamer or air fare charged agree with the tariffs of Railway, Steamship or Air Company concerned.
- (v) The distances 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. In any cases of journeys by road or by river, if the distance for which mileage is claimed is not susceptible of check in the audit office, it will be accepted on the responsibility of the countersigning officer who is required to ensure that correct distances are charged for. In case of doubts as to the correctness of the distances for which the allowance has been drawn, the local M.E.S. authorities will be consulted.
- (vi) No allowances have been claimed which are not covered by regulations or orders.
- (vii) Claims are countersigned by controlling officers, where necessary.
- (viii) Any advance of traveling allowance taken in respect of the particular journey for which the claim is preferred has been brought to account in the claim.
- (ix) The sanction accorded for travel by Air vide Note 3 below Rule 137 of Travel Regulations, is prima-facia in order with reference to the data given in the T.A. claim itself.
- (x) TA claims on permanent transfer/retirement in respect of Airmen (including MWOs/WOs) are governed under AFI 142/65, AFI 2/S/74, AFO 36/88 and Govt. of India, Ministry of Defence letter No. 12594/Q mov C/613/D(M.v)/87 dated 10-2-87. It will be seen that: -
 - (a) that Airmen are on the authorized married establishment on the station from which they are transferred or are living with their families with the permission of the O.C. at previous duty station at the time of posting irrespective of the fact whether the individual is or is not on authorized married establishment at new duty station provided his family is allowed to reside there.
 - (b) that the individual has already mentioned in TA claim whether he is availing the facility provided under Rule 70(a)(ii) of T.R. 1991 Edn. (As modified vide Govt. of India, Min. of Def. letter No. Air Hq/24127/64/PP&R- 4/2443/D(Mov) dated 6-7-88) or the facility provided under Rule 73.
 - (c) that the airmen travelled individually and not with the body of troops. Certificate prescribed in AFO 303/77 has been furnished.

Audit of L.T.C claims and claims for conveyance allowance

In addition to the general points, it will be seen that: -

- (xi) Claims for leave travel concessions of A.F. officers have been correctly paid in the accordance with their entitlements laid down in Rule 177(A)(B), 179 TR and orders issued by Govt. from time to time.
- (xii) L.T.C. claims of Aircrew officers who are entitled to an additional concession over and above under Rule 177(A)(B) TR have been correctly paid under rule 180 TR (This Concession is not admissible in conjunction with that admissible under Rule 177(A)(B) TR in the same spell of leave)

- (xiii) L.T.C. claim of civilians in Defence Services have been correctly paid in accordance with the existing Govt. Orders.
- (xiv) Claims for conveyance allowance have been correctly regulated under the provisions contained in Chapter VI, Travel Regulations 1991 Edition.

NOTE: The verification of specimen signatures of the controlling authorities who countersigns the TA Bills will be made by the supervisory officers according to the following percentage: -

SO(A)/AAOs -100% in respect of claims over Rs. 1000.

AOs/SAOs- 100% in respect of claims over Rs. 5000.

Auditors will exercise 100% check of specimen signature in respect of all claims and sanctions.

Audit certificate and issue of objection statement

147. After completion of audit of cash accounts, Cash Account vouchers and the connected schedules will be endorsed with Audit Certificate, "Audited and classification checked". Duplicate copy of the schedule will be returned to Imprest Section and the vouchers retained in the Section.

Irregularities/overpayments etc. detected in the audit of TA/DA/LTC claims etc. will be pointed out through the medium of objection statements. Both objections and observations will find a place in the objection statements and recorded in Audit Progress Register before issue. The procedure laid down in AFO 22/2000 and prescribed audit drill will be followed for issue of objection statements and watching clearance thereof. Soon after the issue of objection statements, a statement of objections/observations will be prepared unit-wise showing name of the officer/airmen/civilian, No. of objection/observation, month/year of objection statement and passed on to the posting group under the signature of SO(A)/AAO(AF) Groups concerned for posting in the relevant folios of A.D.Rs.

Post-audit of TA/DA claims of Air Force Personnel Serving with Indian Embassies/Mission abroad other than those serving with High Commission in the United Kingdom

148. T.A advance vouchers/TA adjustment vouchers will be received in support of debits from Pay Accounts Officer (PAO) Ministry of External Affairs in Accounts Section. The paid bills/vouchers are scheduled to TA section by Accounts Section duly classified and booked to relevant Heads of Accounts. It will be ensured that the amount of expenditure incurred by Indian Mission abroad has been booked to the correct Head of Accounts, otherwise necessary readjustment will be made through punching medium and vouchers will be posted in audit-cum-demand registers as applicable. The vouchers will be audited in the manner laid down in Para 146 with special reference to provisions of AFI 1/S/66, AFI /1/S/68, AFI 116/64 and AFI 11/70. The irregularities/overpayments noticed will be taken up through the medium of objection statement direct with the Embassies concerned and pursued to finality.

Pre-audit of TA and LTC claims

149. TA/LTC claims of the following nature will be received for pre-audit. The payments of such bills will be either authorized to AFCAO for credit through IRLA, or by authorization to the unit for payment out of unit imprest.
- L.T.C claims where warrants are not availed of and the officers claim cash in lieu of warrants.
 - All claims arising in the units where there is no Accountant Officer on the establishment of A.F. Units.
 - All claims of doubtful nature.
 - TA claims of AF officers, Airmen & Civilians for moves outside India.

The claims will be subjected to normal audit checks as laid down at para 146 above. The claims received in pre- audit and passed for payment will be routed through Posting Groups for posting in the ADRs and for clearance of demands if any.

Claims received for pre-audit which are returned un-passed, but where advances have been reflected will also be routed through Posting Group for keeping a suitable note in the remarks column against the advance entry in the A.D.Rs.

Receipts, adjustment and distribution of railway warrants and Forms 'D'

150. Debits on account of cost of Railway warrants (IAFT-1707, IAFT-1752 & IAFT-1733) and forms 'D' (IAFT-1709-A) used by Air Force Officers and their families and Railway warrants (IAFT-1719) issued to flight cadets will be received duly supported by vouchers I.D. Schedules (Civil) Relating to cost of warrants and forms (D) received from Accounts Section will be adjusted in the Accounts through punching medium and recorded in Railway Bill Register, Railwaywise (Annexure'C' Pt. I & II) maintained in the Railway form Groups. It will be ensured that all the forms noted in the Top Sheet have been received. In case of forms listed in the Top Sheet but not found attached with the debit schedule, the matter will be taken up with the Accounts Officer of the Railway concerned for supplying the forms or affording credit. Any discrepancies on account of overcharge or less charge with reference to amount shown on the forms will be likewise referred to Railway authorities for reconciliation or affording credit/raising debit as the case may be.

NOTE: - Railway debits for amounts due on warrants /Form 'D' raised by Railway Accounts officers will be accepted in full in the first instance even though some of the items may appear prima-facie to have been erroneously debited. These erroneous debits alongwith those unacceptable for want of any supporting voucher should be rectified by raising original debits against the Railway concerned after obtaining their consent.

Railway forms other than those mentioned above which are susceptible of audit by other Cs.D.A. will be scheduled to them for necessary action. A note to this effect will be kept in the Railway Bill Register.

After adjustment has been carried out and the receipt of the forms ensured with reference to Top Sheet in the manner stated above, each form will be serially numbered and annotated with TE No. and month. Warrants and forms 'D' will then be segregated and passed on to the dealing clerk through Railway Bill Register (Part-I) for posting in Audit Cum- Demand Registers and audit to the extent prescribed.

A summary of the warrants and forms 'D' received from the Accounts Officer of Railway concerned and adjusted during the month will be prepared in part II of the Railways Bill Register to ensure correctness of the forms received and distributed for audit and scheduling to L.A.Os concerned to the extent prescribed.

Posting of warrants and Forms 'D' in Audit-cum -Demand registers

151. All Railway warrants and forms 'D' will be posted in audit-cum-demand registers. The symbols used for posting will be the same as used for posting of TA vouchers referred to at para 144(ii). The particulars of warrants and forms 'D' will, however, be recorded in Red ink and No. of warrant/Form 'D' with month of adjustment of debit instead of cash account voucher No. and month as in the case of TA vouchers reflected in col.1 of ADRs. The forms will then be sorted out value-wise for obtaining selection order for audit of forms to the extent given below:-

(i) *Railway Warrants (including flat rated vouchers)*

(a)	Upto the value of Rs. 1000	General scrutiny
(b)	Exceeding Rs.1000 but upto Rs. 2000	30%
(c)	Exceeding Rs. 2000	100%

(ii) *Concession vouchers Forms 'D'*

(a)	Upto Rs. 1000	General Scrutiny
(b)	Exceeding Rs. 1000 but upto Rs. 2000	30%
(c)	Exceeding Rs. 2000	100%

Audit of warrants and forms 'D'

152. The audit of Railway warrants and forms 'D' will be conducted in the following two aspects concurrently:
-

Firstly against the issuing officers to see that expenditure incurred is a bonafide Govt. charge authorized under rules. Secondly against the Railway to see that no overcharge has been made against the Defence Department with reference to schedule of rates appended to Military Tariff.

153. The rules for audit of expenditure laid down in para 42 et. Seq., of Defence Audit Code are generally applicable in audit of warrants and Forms 'D'.
154. The Special rules laid down in para 253 Defence Audit Code will be followed and in addition it should be seen that: -

Audit against railways

- (i) The Railways have correctly charged the fare for single or return journeys as the case may be.
- (ii) The rates of Railway fare charged are correct with reference to contract rate or Tariff rate as applicable in each case.
- (iii) The Railway fare has been charged by the main routes unless medical or Military reasons render the use of an alternative route desirable.
- (iv) Any excess charges noticed in audit have been claimed from the Railway concerned within six months of the receipt of bills.

Audit against issuing officers

- (v) The authority quoted for the move is correct as per Travel Regulations.
- (vi) The class of accommodation for which the warrant has been issued is authorized by Regulation.
- (vii) Where more than one warrant has been issued to the officer, these have been linked with each other by the issuing authority.
- (viii) P.O.R No. is quoted on the warrant and it is verified with reference to copy of P.O.R. received properly authorized.
- (ix) The warrants issued for unaccompanied baggage have been prominently endorsed on the top and linked with warrant issued to the officer.
- (x) The entitlement of baggage on permanent or Ty. duty has been correctly authorised as admissible under Rules in Travel Regulations.

The entitlement of baggage on the Railway warrant is shown as NIL, when no Baggage is authorised for conveyance on the warrant.

- (xi) The warrants for LTC have been issued as authorised under rule 177(A)(B) and for Aircrew warrants under Rule 180 TR (1991 Edition).

The warrants of LTC under Rule 177(A) to the officers families are issued upto the home town of the officer only and not to any other station even though that other station happens to be located at a shorter distance or journey to that other station costs less than the journey to home town.

- (xii) The warrants have been issued by the main route as defined in Travel Regulations.
- (xiii) Particulars viz. Nature of leave and P.O.R. No. etc., as required under AFO 244/71 have been furnished on forms 'D' issued to officers and their families.
- (xiv) Form 'D' have been issued to officers and their families strictly in accordance with Rule 181 TR(1991 edition).

- (xv) Under Rule 181 TRs 1991 Edition, total No. of Form 'D' to the officer, his wife/husband and dependent children for travel to any station within Indian limits will be restricted to six one way journey forms in a calendar year , accompanied or unaccompanied by the head of the family. Two of these six one way journey forms may in addition to the officer, his wife/husband and dependent children, also include the officer's parents, sisters and minor brothers wholly dependent upon the officer for a combined/return journey.
- (xvi) Forms 'D' have not been issued to unaccompanied families of officers for a place other than the nearest Railway station to and from home town/selected place of residence/duty station of the officer Rule 181(b)(ii) read with AFO 32/88 and AFO 22/2000.
- (xvii) When two forms 'D' have been issued one for self and the other for the family, these have been interlinked.
- (xviii) Forms 'D' have been issued by the main route.
- (xix) Forms 'D' have not been issued during study leave, terminal leave or leave pending retirement.

Issue of objections/observation on warrants and forms 'D' and watching clearance thereof

155. (i) *Audit Against Railways* - The objections noticed as a result of checks provided at para 154 will be pointed out to the audit officer of the Railway concerned through memos and the progress of their clearance watched through the Register of claims for over charged fare on warrants and Forms 'D'.
- (ii). *Audit against issuing officers* - Irregularities detected in audit of warrants and forms 'D' as a result of checks provided at para 154 will be pointed out to Air Force units issuing the forms through standardized memos, showing the common type of irregularities. The objections/observations will be separately noted in manuscript Register of objections and observations and pursued to finality.

Scheduling of warrants and forms 'D'

156. After completion of Audit 10% of all warrants and Forms 'D' of Rs. 100 and above in value and not less than 1% of total paid warrants and Form 'D' of smaller amounts selected at random will be scheduled to the L.A.O.s of issuing units for pairing with counterfoils.

Audit Certificate

157. On completion of audit of forms for a particular month and scheduling of forms in the manner stated in the preceding para, an audit certificate will be appended in Part II of Railway Bill Register and the Register submitted to Accounts- Officer-in- Charge of Railway forms Group.
- (i) All Railway Bills received from Accounts Officers (Railways in the month of) have been adjusted in accounts for.....
 - (ii) All warrants and Forms 'D' adjusted in the month of have been audited to the prescribed extent as per selection order.
 - (iii) All warrants/Forms 'D' passed/observed/objected to etc., have been endorsed as such.
 - (iv) All warrants/Forms 'D' audited for the month of.....have been scheduled to the L.A.Os. to the extent prescribed.
 - (v) All warrants/Forms 'D' audited for the month of.....have been posted in Audit-cum-Demand Register.
 - (vi) Signature of the officers by whom the forms have been signed have been verified from the Register of Specimen Signature.

Register of specimen signatures

158. A Register of specimen signature will be maintained in the section for audit verification of the signatures of claimant in the event where he himself is sanctioning authority and sanctioning authorities while auditing the claims.

Refund register

159. Whenever any soldiers ticket exchanged for a warrant/form 'D' is not used or is partly used, it is the duty of the Administrative authorities to claim refund of the same from the Railways concerned under intimation to P.C.D.A (A.F.) Dehra Dun as required vide AFO 32/88 and AFO 22/2000. On receipt of such intimation a suitable note will be kept in the relevant folio of Audit-cum-Demand Register. Subsequently on receipt of warrant/form 'D' in support of debits from Railways, the full particulars of warrant/form 'D' for which refund is due from the Railway will be noted in the Refund register, to watch necessary credit from Railways. Simultaneously, unit authorities of the officer concerned will be requested to expedite acceptance of Railways for the refund and credit for the amount involved through their channel.

Audit and payment of bills of Air India in respect of air passage provided to Air Force personnel deputed on temporary duty/courses of instructions or posting abroad

160. Air passage ex-India in respect of Air Force personnel or their families are arranged by Director of Movements (Air HQrs), who issues Exchange order in favour of Air India on receipt of Government sanction authorizing move of Air Force personnel and or their families by Air at Public expense. A copy of the Exchange order (Form S-262) duly annotated with No. and date of a Govt. sanction in the forwarding memo there is endorsed to the P.C.D.A.(AF) Dehra Dun, which of is recorded in the Register of Exchange orders and paired with the original exchange order on receipt from Air India along with their bills. Based on original Exchange order the bills of Air India are audited and payment authorised by cheque direct to the Air Coy. While auditing the bills of Air India, it will be seen that:
- (i) Government sanction against which Exchange order has been issued, has been received in the Section and linked.
 - (ii) A copy of Exchange order has been received in advance and compared with original Exchange order received with the bill.
 - (iii) The exchange order has been issued by the competent authority i.e. Director of Movements and signature of the issuing officer tallies with the one recorded in the register of specimen signatures.
 - (iv) Particulars of Air Force personnel and Stations from /to/Air lift has been provided are correct with reference to Govt. Sanction.
 - (v) Where freight charges for excess baggage have been claimed, authorization for the excess baggage exists in Govt. letter.
 - (vi) Where AWB fee, cartage etc. has been separately claimed by Air coy it is certified by Air HQrs (Director of Movements) that charges are reasonable.
 - (vii) The bill bears the following Certificate:-

“The fare charged for transportation on other Airlines is the correct fare in force on the date of issuance of the document.”
 - (viii) That the rates charged for Air fare freight charges are correct with reference to the Air Coy's rate list. (A record of particulars of exchange order, Air Coy's Bill No. and date etc. will be kept in Exchange Order Register.

Issue of No Demand Certificate- Air Force Officers/Airmen

161. (a) *Air Force Officer*- O.C., A.F.C.A.O calls for 'No Demend Certificate' from the P.C.D.A.(AF) Dehra Dun as soon as retirement/release order of an officer is received by him. On receipt of call notice for

N.D.C, on the form provided in AFO 211/77, the dealing clerk will list out the outstanding objections /observations on T.A. claims, warrants and Forms 'D' with reference to A.D.R, of the officer concerned on a circulation slip and passed on to Audit group concerned for review and intimating the latest position of the objections/observations showing the monetary value, where assessable, on priority basis. On the basis of outstanding given by the audit groups on the circulation slip, the N.D.C will be issued. Within 45 days of the receipt of cash account pertaining to the month in which the officer proceeded on retirement, NDC will be issued by PCDA (AF) Dehradun to AFCAO.

- (b) *Airmen-* O. C., A.F.C.A.O. calls for No Demand Certificate from P.C.D.A.(AF) Dehra Dun on receipt of discharge notification of airmen by him. On receipt of call notice for N.D.C. of airmen, it will be dealt with in the manner laid down at (a) above.

TA Advances outstanding for want of adjustment claims in respect of Air Force Personnel

162. Normally advances of TA/DA, drawn by Officer/Airman/Civilian are required to be adjusted through their TA claim immediately on completion of journey failing which the amount of advance is to be recovered through their pay for the second month following that in which journey is completed vide Rule 17(v) Travel Regulations. In the case of Air Force personnel, there is a relation in the matter of enforcing recovery through their pay and in their cases. TA advances outstanding for more than 3 month after the month of payment are to be intimated for recovery through their I.R.L.As. Since the cash Accounts of A.F. units through their adjustment claims are first adjusted in accounts by Imprest Section takes one month and other one month is taken for audit in TSA Section, the action for debit action in the IRLA is normally taken in the sixth month after the month of payment of advance.

PCDA (AF) Dehradun would be sending a list of TA/LTC advances drawn which have become more than six months old after every three months. For example, TA/LTC advance drawn in the Qtr Jan-Mar, Apr-Jun, Jul-Sep and Oct-Dec if not settled until 30 Sep, 31 Dec, 31 Mar and 30 Jun respectively will be shown outstanding in the list forwarded to IAF Commands/ Units and Air HQ, during following Oct/Jan/April/July.

In cases where TA/LTC advances still remain unsettled even after two months after generation of O/S list by PCDA (AF) Dehradun, such cases (Command wise) would be brought to the notice of Air HQs by PCDA (AF) Dehradun for examination. Subsequently Air HQ would receive quarterly list of O/S cases from Command HQs. If no genuine reasons for delay in submission of TA/LTC claim by affected personnel are found on examination by Air HQs, AFCAO would be authorised to debit IRLAs (In case of Gp 'D' Civilians not on IRLAs, IAF Units would be required to recover the amount due from monthly pay bills cum-acquittance rolls) of concerned persons along with penal rate of interest as provided for under Rule 17A of TR within the time period prescribed in Appx 'K' to AFO 04/2005.

A statement of TA advances outstanding for more than 6 months from the month of payment of advance for want of acknowledgement from A.F.C.A.O. or recovery action through pay bills of Group D civilians or for any other reasons, will be submitted to the G.O and outstanding cases for over 1 year from the month of payment of advances, will be put up to P.C.D.A.

Reports and returns and list of registers

163. The reports and returns due from, and the registers to be maintained by this section are given in Annexure 'E' & 'F'.

ANNEXURE "A"

[Referred to in para 143(i)]

Reconciliation Statement-TA Advances

Name of unit _____ Imprest No. & Symbol _____

Sl No.	ADR Vol/Page No.	Top Sheet No.	Voucher/Sub-Voucher No.	Amount of Advance
1	2	3	4	5

Total Amount involved _____ Month _____

Clearance particulars claim received and prescribed vide letter No.& date	Cash voucher No. and month in which advance adjusted	Initials of auditor/SO(A)/AAO	Letter No. & date under which notice issued
6	7	8	9

ANNEXURE "B"

(Referred to in para 144)

Audit Demand Register of travelling Charges

Page No.....

Home address of the Officer.....

Home address of the Officer's wife.....

Name.....

Rank.....

Imprest symbol Vr.No. and Month	Particulars claim	Nature of Claim	Station		Date of journey
			From	To	
1	2	3	4		5

Amount claimed	Amount passed	Advance passed	Imp. Symbol Vr. No. Month of advance	Dt.Initials Auditor/SO(A)/AAO
6	7	8	9	10

Balance for payment or recovery	Dt. Initials SO/(A)/AAO	Auditor	No. and date Bill/Call reminder	No. and date of demand transferred or debited
11	12		13	14

No. and date of acknowledgements	Initials of SO(A)/AAO	Remarks
15	16	17

ANNEXURE "C"

Part I

(Referred to in para 150)

Railway Bill Register

I.D.S. No & date	Name of Railway/C.D.A./A.S.R.T. Corporation	Total No. of vouchers	Amount	Form'D' (No.)
1	2	3	4	5

Warrants (No.)	T.E .No & Month	Initials of auditor Form'D'	Initials of auditor warrants	Transfer of Vrs.		Remarks
				Form'D'	Warrants	
6	7	8	9	10	11	12

ANNEXURE "C"

Part II

(Referred to in para 150)

(Railway Bill Register)

Sl. No.	Name of the Railways/C.D.A./A.S.R.T. Corporation	Total No. of vouchers	No. of warrants	No. of form 'D'	Remarks
1	2	3	4	5	6

Audit Certificates

Certified that:-

All railways bills received from Accounts Officer (Railways) in the month of _____ have been adjusted in Accounts for _____

All warrants and forms 'D' adjusted in the month of _____ have been audited to the prescribed extent as per selection order.

All warrants /Form 'D' passed/observed/objected to etc. have been endorsed as such.

All warrants/forms 'D' audited for the month _____ have been scheduled to the LAOs to the extent prescribed.

All warrants/forms 'D' audited for the month _____ have been posted in Audit-cum-demand Register.

Signature of officer by whom the forms have been signed have been verified from the Register of specimen signatures.

Auditor/SO(A)/AAO/AO/SAO

ANNEXURE 'D'

(Referred to in para 159)

Proforma (refund register)

Details of Railway warrants to which claim pertains											Untravelled	
portion of Railway												
Railway Warrant		C.S.T.		Station		Return of Single	Class Authorised	Onward Journey		Return Journey		
No.	Date	No.	Date	From	To			From	To	From	To	
1						2						

Warrant	Assessed cost of untravelled portion of warrant	Circumstances (i.e. official or private) under which journey terminated/cancelled	Refundable amount (assessed)	Difference, if any, on account of 10% cancellation charges
Regtl./Rank & Name of the Officer	3	4	5	6

No. & date of letter of the unit claiming refund from C.C.S.	Designation & address of Railway Accounts office	No. & date of letter from C.C.S. etc.	Class admitted	Amount refunded/credited	Credit Bill No. and date	T.E. No. and month
7	8	9	10	11	12	13

Whether the debit was accepted by the railways, if not, the reasons for the same	No. and date of the intimating the amount to A.F.C.A.O. for debiting through IRLA of the individual, with copy to JCDA		No. & date of the letter from J.C.D.A.(AF) confirming recovery through IRLA	Remarks as to whether the item reported to C.G.D.A.,if so, the No. & date of the letter under which reported
	No. & date	Amount		
14	15		16	17

ANNEXURE 'E'

List of reports and returns due from T.A. Section

Sl. No.	Particulars of reports & returns	Authority	To whom sent	When due
1	2	3	4	5
<u>Weekly</u>				
1	Progress Report of letters/Bills	Para 16 O.M. Part II Vol.I	AN-II Section	Every Monday
<u>Monthly</u>				
1	C.G.D.A.'s Progress Report	Para 473 O.M. Part I	AN-II Section	12 th of every month
2	Punching Media certificate	Para 31(4) O.M. Part XI	C.D.A.(Fund) Meerut	3 rd of the following month
3	General states of accounts	Para 667 O.M. Part II Vol.I	I.A. Section	1 st of the following month (Nil reports not to be sent)
4	Leave Statements other than CL	AN-VI/030-XV dt.30-06-70	AN-VI Sec.	6 th of the following month
5	Statement showing changes of local addresses of DAD personnel	G/538-VIII dt.5-10-49	AN-II Sec.	15 th of the month
6	Statement showing the particulars of Sr. Aud. employed on supervisory duty	AN-I/4349 dt.3-11-71	AN-I Sec.	5 th of the month
7	Report of L.T.C. to C.G.O. - 8	CGDA No 4308/AT-I dt 24 -2-58 & S.O. No. 21 dt. 7-3-58	J.C.D.A.(AF) New Delhi	Last day of month
8	Statement of expenditure relating to construction of Border Road project	Pro/016 dated 13-9-61	Project Section	10 th of the month
9	Details of payments in connection with erstwhile AMI made to HAL, Kanpur	Pro/01-XXIII dt 11-2-66	A.O.(AF)HAL Kanpur	15 th of the month
10	Statement of expenditure compiled on behalf of P.C.A.(Fys)	Para 161 & 162 Def. Account code & A/Misc/60 dt 9-12-64	PCA (Fys)	10 th of the month
11	Expenditure out of contingency fund of India and charged expenditure	CGDA No. A/11909-II dt. 28-12-57 reproduced in pt. I O.O. 10/58	Accounts section	5 th of the month

12	Periodical Budgetary Estimates (1/736/05)	M/X/77-I dated 08 - 08-69	M sec	5 th of the month
13.	Survey of sites for toposcatter communication system terminates by U.S.A.F. Team	S/II/193 Sec dt. 5-8-68	Store sec	15 th of the second month of which the expdt. relates
14	Submission of monthly state—locally controlled heads	Imp/69-VI dt 30 - 08-69	Imprest	25 th Do.
15.	Statement showing progress of actual expenditure on transportation charges - DAD	CGDA No. 17031(1)/69/AN-B dt. 28-04-69	AN-VI sec.	10 th of every month
16.	Expdt. In connection with supply of stores services rendered to J&K Militia on par with Army	S/III/X/1 dt. 09-12-73	Store sec	5 th of each month
<u>Quarterly</u>				
1	Exhibition of losses in Appropriation Accounts (D.S.)-Cash Losses	Pt. I O.O. No. 81 dt 6-7-56 & No. 14 dt 6-1-64	I.A. Sec	15/1, 30/4, 15/7 & 15/10
2	List of payments of Rs 1000 & above made to contractors & payment of Rs 250 and above to non-officials	Min of Fin (Deptt. of revenue) O.M. No. 15/40/57 -II dt. 16-1-58	Store sec	3 rd of the month following quarter to which it relates
3	State of extra expenditure on troops called or in aid of civil authorities on disturbances.	Pt. I O.O. No. 246 dt. 15 -10-60 as amended from time to time	Store sec	10/1, 10/4, 10/7 & 10/10
4	Proforma 'X' report references to outside parties (except CGDA)	I.O No. 7 dt. 3-6-60	Pay/Tech section	15/3, 15/6, 15/9 & 15/12
5	State of Ex-gratia payment and infructuous expenditure for annotable items exceeding Rs 20000 in each case	P/Tech/X/63 dt 18 - 10-63	I.A. sec	15/7, 15/10, 15/1 & 30/4
6	State of Ex-gratia payments and infructuous expenditure below annotable limits viz. aggregate of items exceeding Rs 50 not exceeding Rs 20000 in each case	Do.	Do.	Do.

7	Official Language of the union of India -progress report regarding progressive use of Hindi	AN-VII/0752 XV dt. 27-7-72	AN-VII	25/3, 25/6, 25/9 & 25/12
8	Inventory of Dead Stock Articles	AN-II/Dead stock IV dt. 17-1-72	AN-II Sec	5/2, 5/5, 5/8 & 5/11
9	Annual Audit Certificate – Rendition of progressive report on outstanding items	FA/III/76/71-72 Misc. dt	I.A. Section	10/10, 5/1, & 20/4
10	Collection of information regarding actual expenditure on various types of allowances in r/o civilian employees paid from D.S.E.	P/T/292-c dt. 9-4-70	Pay/Tech sec	1/2, 1/5, 1/8 & 1/11
11	Suggestion scheme	Pt I O.O. No. 452 dt. 9-12-64	O&M	1/1,1/4, 1/7 & 1/10 (Nil reports not to be rendered)
12	Members of staff engaged on top secret work	AN-VII/4361 dt 24-5-67	AN-VII sec	1/1,1/4, 1/7 & 1/10
13	Report on expenditure relating to Military/ Air & Naval attaches	A/X/119 dt. 29-5-61	Accounts sec	20/1, 20/4, 20/7
14	Expdr. by Defence services in connection with Indo-China (International Commission)	S/X/91 dt. 13-12-65 and S/X/113 dt 28-2-66	Store sec	5/4, 5/7, 5/10 & 5/1
15	Expdr. in connection with pay & allowances of J&K Militia personnel	S/III/X/109 dt 12-73	Store sec	5 th of the month following the quarter
<u>Half Yearly</u>				
1	Hindi Teaching Scheme – Roster of persons to be trained in Hindi	AN-VII/3765-R XVIII dt	AN-VII	5/6 & 5/12
2	Hindi Teaching Scheme for Central Govt.	AN-VII/0753	AN-VII	2/4 & 2/10

<u>Yearly</u>					
1	Annual A Certificate	audit	FA/III/76/71-72 Misc. Dt.09-10-72	I.A. Sec	20th July
2	Statement of Ex -gratia and infructuous Expenditure -Aggregate of items below Annual Annotable limit - viz ., items exceeding Rs.50 but not exceeding Rs. 20000 in each case		P/Tech/X/63 dt. 18 - 10-63	I.A. Sec	30 th April
3	Annual Demand for Establishment		AN-I 3558 dt. 6 -6-72	AN-I Sec	31 st May
4	Annual Establishment return		G/X/19-X dt.13 -12-57	AN-I Sec	5 th Jan.
5	Assessment of Annual requirement of standard Army Forms		R/023/IV dt. 11/12/70	R Sec	5 th April.
6	Annual r eport of Books of Regulations e tc. held on charge and amendments thereto		R/034, dt. 6/12/71	R Sec	31 st Dec.
7	Annual Statement of Expenditure relating to Military, Air And Naval attaches		A/X/119 dt. 30/12/65	Accounts Section	10 th Oct.
8	Statement showing for reflection in MFAI		FA/112/70	I.A. Section	30 th April
9	Exhibition of Loss in the appropriation account (Defence Services) - Cash Losses		Pt. I O.O No.81 dt. 6/7/56 and No. 14 dt. 6/1/64	I.A. Section	30 th April
<u>Occasional</u>					
1	Allocation of expenditure of Joint Cipher Bureau between Min. of Def. and Min of External Affairs		S/0179 dt. 18/07/52 & S/III/X/97 spl -V dt. 3/9/70	Store Sec	To be rendered when expdr. Is booked

ANNEXURE 'F'

List of Registers to be maintained by T. A. Section

- *1. Attendance Register.
- *2. Leave Registers (C.L & E.L.)
- *3. Leave of initials and Signatures of SO(A)/AAO and clerks employed in the section.
- *4. Register of Service particulars – Estt.
- *5. Master Note Book.
- *6. Minute Book.
- *7. Sectional/ Instructional Orders Register.
- *8. Index Register of Files.
- *9. Register of spare copies of Top Secret/Secret letters circulars and documents.
- *10. Register of books of Regulations etc.
- *11. Proforma 'X' Register
- *12. D.V Numbering Register.
- *13. Register of class -2, and class -8 Vouchers
- *14. Register of sanctions.
- *15. Audit Progress Register.
- *16. Register of "Provisional payments".
- *17. Register of general irregularities.
- *18. Register of recording overpayments etc., written off by authorities lower than Government of India.
- *19. Register of infructuous expenditure
- *20. Register of expenditure met out of contingency fund of India.
- *21. Register of D.I.D. Schedule
- *22. Income Tax Register .
23. Register for recording vouchers of 7DD.7B & other series
24. Audit-Cum-Demand Register.
25. Railway Bill Register.
26. Register of objections / Observations on warrants & form 'D'(against units)
27. Register of Claims for overcharged fare (against railways)
28. Register of specimen signature.
29. Refund Register .
30. Exchange Order Register.
31. Register showing expenditure in respect of construction of Border Road Project
32. Register showing expenditure in respect of TA/DA for missions abroad.
33. Register for watching the return of original documents sent to S.P.E./Court of Inquiry/Court Martial.

** For Fly Leaf Instructions refer to O.M part II, Vol.II*

FLY LEAF NO. 1(A)

FLY LEAF INSIRUCTIONS FOR THE MAINTENANCE OF REGISTER FOR RECORDING VOUCHERS OF 7B AND OTHER SERIES

(1) *Authority* -Para 143 O.M. Part III.

(2) *Object* -To record the vouchers, received from imprest Section , of 7B and other series and to watch their clearance.

(3) *How to maintain* -(i) The Register will be maintained on the following lines:-

Schedule Sl. No.	Schedule No. and symbol	Unit	Amount	Type of vouchers	No. of vouchers
1	2	3	4	5	6

Signature of the auditor in posting Group	Signature of the auditor in Audit Group	Date of receipt of schedule from the Audit group	Date of return of schedule to Impt. sec.
7	8	9	10

- (ii) Column 1 to 6 will be completed on receipt of schedule with vouchers from Imprest section.
 - (iii) After entering, the schedule will be handed over to the auditors for posting in A.D.Rs.
 - (iv) After check by SO(A)/AAO the vouchers will be handed over to the respective audit group and signature of the auditor concerned obtained in column 8.
 - (v) On receipt of schedule from Audit Group, col. 9 will be completed
 - (vi) Column 10 will be completed as and when schedule are sent to Imprest Section.
 - (vii) A summary of schedules, received during the month/returned to Imprest Section and No. of Schedule outstanding, will be prepared after posting and completion of audit of cash accounts.
 - (viii) The SO(A)/AAO will ensure by periodical test check that the Register is being completed on the above line kept up-to-date.
- (4) *Submission of Register*;- The register will be submitted to the O I / C once in a month (i.e by 10th) and once in a quarter to G.O.

FLY LEAF NO. 1(B)

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER FOR RECORDING
VOUCHERS OF 7D SERIES (T.A. ADVANCES)**

- (1) *Authority* - Para 143 O.M. part III.
- (2) *Object*- To record the vouchers received from Imprest Section of 7D series and to watch their clearance.
- (3) *How to maintain* - (i) The Register will be maintained on the following lines.

Schedule Sl. No.	Schedule No. and symbol	Unit	Amount	Type of vouchers	No. of vouchers
1	2	3	4	5	6

Signature of auditor, receiving vouchers	Date of return of schedule to Imprest section
7	8

- (ii) Column 1 to 6 will be completed on receipt of vouchers from Imprest Section.
- (iii) Column 8 will be completed after posting and scrutiny of vouchers and return of schedules to Imprest section.
- (iv) The amount of the schedule received for a particular month will be tallied with the Reconciliation statement.
- (v) A summary of schedule received during the month/ returned to Imprest Section /No.of Schedule outstanding will be prepared at the end of month.
- (vi) The SO(A) /AAO will ensure by periodical test check that the Register is being completed on the above lines and kept up to date.
- (4) *Submission of Register*: - The Register will be submitted to OI/c on 10th of the month and once in a quarter to G.O.

FLY LEAF NO. 2

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF AUDIT-CUM-DEMAND REGISTERS (A.D.Rs)

Authority - Para 144 O.M. Part III.

Object -To record all TA/ DA advance vouchers, TA claims, warrants, and forms 'D'.

- (iii) *How to maintain*- The A.D.Rs will be opened and maintained service numberwise in the case of A.F. officers, Auxiliary officers and N.C.C.Officers, alphabetically in case of Airmen and unitwise in case of A.F Civilians. All the columns of Register, which are self explanatory, will be completed with reference to particulars given in the T.A. claim/ warrants/ forms 'D'.

The following symbols will be noted in column 3 to distinguish the nature of claims/forms:-

T - TA at Ty duty scale

P - TA at Pt. duty scale.

PF - TA at Pt. duty scale for self and family.

LTC/Rule - L.T.C. for self, Wife or self and wife.

Dist. - Disturbance Allowance Claims.

From 'D'/ Rule-L.T.C. for self / wife or self or self and wife.

- NOTE: - (i) The warrants and from 'D' will be entered in Red Ink and No. of Forms/ Month of adjustment will be shown in column 1 in place of voucher No./Month.
- (ii) The entries of adjustment vouchers will be made against the column as where payments of advances were reflected in A.D.Rs.
- (iii) *Submission of the Register*:- The register will be put upto the OI/c on the 15th of every month and half yearly to G. O.

FLY LEAF NO. 3

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF RAILWAY BILL REGISTER

- (i) *Authority*-Para 150 O.M. part III.
- (ii) *Object*- To keep a record of Bills received from the various Railway Administrations through the respective Railway Accounts Officers and accepted.
- (iii) *How to maintain*- The Register will be maintained in 2 parts (Part I and Part II) on the form given in Annexure 'C' to this chapter. All bills will be entered Railwaywise and a set of pages will be allotted for each Railway Part I of the Register will be completed at the time of adjustment of I.D. Schedules and distribution of vouchers to auditors concerned and part II will be completed after audit of a particular month has been completed.
- (iv) *Submission of the register* - The register will be submitted to the OI/c by the 20th of each month and once in a quarter to G.O.

FLY LEAF NO. 4

FLY LEAF INSTRUCTIONS FOR MAINTENANCE OF OBJECTION REGISTER ON WARRANTS AND FORM 'D'

Object- To watch the progress of clearance of objections raised on warrants and forms 'D' (against units).

Authority- Para 155 O.M. Part III.

How to maintain- (i) The Register will be maintained on the proforma given below:-

Sl. No.	Name rank & service No. of the officer	No. & date of Railway warrants Forms 'D'	Name of issuing unit	Journey		Amount	Case file No. & date	Remark
				From	To			
1	2	3	4	5	6	7	8	9

(ii) All objections raised during the course of audit of warrants and forms 'D' (against Units) will be entered in this register. The monetary value of the objections where assessable, will be entered in column 6 of the Register.

(iii) A summary of the observations will be prepared at the end of month in the following manner:-

No. of objection outstanding at the and of previous month	No. of Objection raised during the month	No. of Objection converted from observations	Total	Objections cleared during the month	Balance outstanding
1	2	3	4	5	6

Submission of register - The register will be submitted to OI/C on 20th of the month and once in a quarter to the G.O.

FLY LEAF NO. 5

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF OBSERVATION REGISTER ON WARRANTS AND FORMS 'D'

Object- To watch the progress of clearance of observation on warrants and Forms 'D' (against units)

Authority – Para 155 OM Part III

How to maintain- (1) The register will be maintained on the following proforma:-

Sl. No.	Name, Rank & service No. of the Officer	No. and date of warrants Form 'D'.	Name of issuing Unit	Journey		Case file No. and Date	Remarks
				From	To		
1	2	3	4	5		6	7

- (2) All observations noticed during the course of audit of warrants and forms 'D' (against A.F. Units) will be entered in this Register. Observation which remain unsettled for 3 months after the month of issue will be transferred to objection Register. Reference to S.L. No. of objection register at which such observation have been transferred will be noticed in the Remarks column and their further progress will be watched from objection Register.
3. A summary of observations will be prepared at the end of month in the following manner : -

No. of outstanding observation at the end of previous month	No. of observation raised during the month	No. of obs. cleared/ transferred to objection register	No. of obs outstanding at the end of the month
1	2	3	4

Submission to register- The Register will be submitted to O I/c 20th of every month and once in quarter to G.O.

FLY LEAF NO. 6

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER OF CLAIMS FOR OVERCHARGED FARE ON WARRANTS AND FORMS 'D' AGAINST RAILWAYS

Object - To record the objections raised against Railways in respect of overcharged fare on warrants and forms 'D' and to watch the progress thereof.

Authority – Para 155(i) O.M. Part III

How to maintain – (i) The Register will be maintained on the following proforma: -

Sl. No.	No. & date of warrant/Form 'D'	Railway bill No. & Date	Name/Rank/Service No. of the officer	Amount debited by Railways
1	2	3	4	5

Amount Chargeable	Amount over charged	Reference No. & date under which intimation for excess debit sent to Rlys.	Credit Bill No. and date	T.E. No. vide which debit raised	Remarks
6	7	8	9	10	11

(ii) Entries will be made in the Register as and when the objection is raised against the Railways and Columns 9&10 will be posted when credit bill is received or when acceptance for reversal of debit is received. Column of remarks will be used for noting No. and date of reminders issued for expediting credits for overcharged amounts.

(iii) A summary of outstanding items will be prepared Railways wise at the end of each month.

Submission of the Register - The Register will be submitted to the O I/c on 20th of every month and once in a quarter to G.O.

FLY LEAF NO. 7

Authority – Para 158 O.M. Part III

Object- To ensure that the signature of claimants and sanctioning authorities on the claim are genuine.

The Register will be maintained in the following proforma:

Item No.	Name of Officer preparing bills or submitting demands	Specimen Signature	Remarks as to transfer, etc.
1	2	3	4

2. Separate pages will be allotted to each unit/formation and an index will be prepared accordingly. The paper containing the specimen signature will be pasted in the register against the entry for the unit/formation concerned.
3. The register will be submitted to the ground officer through the officer-in-charge of the section on the 20th of each month.

FLY LEAF NO. 8

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REFUND REGISTER

- (i) *Authority* – Para 159 O.M. part III.
- (ii) *Object*- To watch credits for the unused/partly used soldier tickets exchanged for Railway warrants/ forms 'D'
- (iii) *How to maintain* – (i) The Register will be maintained on the proforma at Annexure D' to this chapter.
 - (ii) whenever any soldier's ticket exchanged for Railway warrants/form 'D' is not used or is partly used, it is the duty of the Administration authorities to claim refund of the same from the Railway concerned under the intimation to this office vide AFO 32/88. On receipt of such intimation, particulars of the transaction will be noted in the ADR and on receipt of the warrant/form 'D' from the Railways, the particulars will be noted in the Refund Register to watch necessary credit from the Railway authorities. In cases where no debits are raised by the Railways on account of such vouchers no action is required to be taken.
 - (iii) It will be seen that the non-utilisation of the Railway warrant was due to service exigencies. In case where the warrant was not utilized due to reason other than service exigencies, the 10% cancellation charges levied by the Railways will be recovered from the officer concerned. For this purpose the item will be transferred to the staff objection register and its clearance watched through that register.
 - (iv) *Submission of register*- the Register will be submitted to the O I/c by the 10th of every month and once in a quarter to the Group Officer (Feb., May, Aug, & Nov).

FLY LEAF NO. 9

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF EXCHANGE ORDER REGISTER

- (1) *Authority*- Para 160 O.M. Part III.
- (2) *Object* – To keep a record of particulars of Exchange orders received from Air Head Quarters and Air India claims as and when received and finalized.
- (3) *How to maintain* – (i) the register will be maintained on the following proforma: -

Air HQrs. Ex. Order No./Year	Name/Rank & Service No. of AF personnel	Sector	Authority (Govt. sanction No. and date)	Air coy's bill No. and date	Whether passage of freight
1	2	3	4	5	6

Amount of the Bill	Amount passed	Serial No. of the I.T. Register	Initials of Auditor /SO(A)/AAO
7	8	9	10

- (ii) On receipt of triplicate copy of Exchange order from Air Headquarters, particulars thereof, will be noted in the relevant columns of the Register. Govt. sanction No. and date against which Exchange Order has been issued will also be noted in column 4 of the Register.
 - (iii) On receipt of claims of Air coy along with the original copy of Exchange order, the Exchange order will be paired with the one received earlier from Air Headquarters and particulars of Air Coys claims entered against the entries of relevant exchange order after these have been checked in audit and passed for payment.
- (4) *Submission of the register*- The register will be submitted to the O I/c on 10th of every month and once in a quarter to G.O.

FLY LEAF NO. 10

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER FOR RECORDING
EXPENDITURE IN RESPECT OF AF OFFICERS DEPUTED IN CONNECTION WITH
BORDER ROAD DEVELOPMENT PROJECT.**

1. *Object* – To note the expenditure incurred on TA/DA in respect of AF Officers deputed in connection with Border Road Development Project and to render monthly return to Project Section.
2. *How to Maintain*- (i) The register will be maintained in the following proforma.

Sl. No.	No. & date under which claims received	Rank/Service No. and Name of Officer	Period of claim	Nature of duty	Amount	No. & date under which amount authorised for credit in officer's I.R.L.A.	Initials of Auditor/ SO(A)/ AAO	Remarks
1	2	3	4	5	6	7	8	9

- (ii) The expenditure incurred will be debitable to the Regional CDA concerned-periodically and TE No. and month noted in the remarks column.
 - (iii) Based on the particulars shown in this register, a monthly return of expenditure will be furnished to project section by 5th of each month.
3. *Submission of the register* - The Register will be submitted to the O I/c by the 10th of each month and once a quarter to G.O.

FLY LEAF NO. 11

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF THE REGISTER FOR
RECORDING EXPENDITURE INCURRED BY THE INDIAN MISSIONS/EMBASSIES
ABROAD IN RESPECT OF AIR FORCE PERSONNEL**

- (i) *Authority* – C.G.D.A. memo No. A/9251- VIII dated 20-5-63 Accounts Section No. A/X/119 dated 30-5-63.
- (ii) *Object* – To record the details of expenditure incurred by the Indian Mission/ Embassies abroad in respect of Air Force Personnel proceeding abroad on courses of Instructions, as members of delegation/deputation or on temporary duty etc.
- (iii) *How to maintain*- As soon as debits with relevant vouchers are received from the Missions/ Embassies abroad the details thereof will be recorded in a manuscripts register having the following columns: -

Sl. No.	Name of Embassy	No. Rank & Name of the individual	Details of Expenditure	Amount	Authority	Remarks
1	2	3	4	5	6	7

- Note: - (i) A quarterly statement of compiled expenditure on the above account will be rendered to Air Headquarters (Dte.of Accounts) in quadruplicate, commencing from the quarter ended 31st March 1963. A supplementary statement for the last quarter of a year, showing the expenditure compiled, if any, in the accounts for March (Final and supplementary) should be rendered after the close of the accounts of the year and by 31st August at latest. NIL reports should also be furnished.
- (ii) The above statement will not include such items are adjustable in the I.R.L.As., as these are collected by Air Head- quarters locally from the O.C., A.F.C.A.O. The statement will reflect the payments actually adjusted during the quarter to which they relate irrespective of the dates of actual payments. The statement will also include(a) the payments made by missions to Civil or military authorities in foreign countries on account of training or other facilities extended to Air Force personnel, (b) cost of air passage for the movements of Air Force personnel by civil air lines and (c) expenditure incurred on foreign Missions visiting India.
- (iv) *Submission of the register*- The Register will be submitted to the O I/c by 10th of each month and quarterly to the G.O.

FLY LEAF NO. 12

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER TO WATCH THE RETURN OF ORIGINAL DOCUMENTS

- (i) *Authority-* C.G.D.A No.0783/AN-II ; dated 6-9-71
- (ii) *Object-* To watch the return of original documents, sent to the SPE/Court of inquiry/Court Martial etc.
- (iii) *How to maintain* – On acceptance of the request of the parties concerned for despatch of the original documents for taking out Photostat copies thereof, particular of the matter will be recorded in a manuscripts register under the following heading. Their return will also be watched through this register.

Sl. No.	Special Police Estt. Court Case No.	No. & date of requisition from the appropriate authy.	No. of documents requisitioned	Office(s) in which the original documents is held	No. & date of communication forwarding the original documents for photostating
1	2	3	4	5	6

Party to which the documents sent	Date on which original document with their photo stated copies received back	Date on which the original documents are forwarded to SPE/Court Martial/ Court of Inquiry/ Court of law	No.& date of acknowledgement	Date of receipt back of the original documents
7	8	9	10	11

- (iv) *Submission of the register-* The register will be submitted to the O I/c by the 10th of each month and once in a quarter to G.O.

CHAPTER X- INTERNAL AUDIT SECTION

176. The conduct and disposal of work dealt with in the Internal Audit Section will generally be the same as laid down in Chapter XI, Office Manual, Part II (Volume I) except the following :-
- 176-A. (i) receipts examination and circulation of Government letters etc. in r/o matters effecting C.E.A., Reimbursement of Tuition Fees, Hostel subsidy payable to IAF Officers/Airmen/NCs(E)/Defence Civilians
- (ii) Examination of all cases on the subject mentioned in (i) above referred to this office by Air HQ/Command HQ/LAOs(AF)/ALAOs (AF) and conveying views/decisions thereon.
- (iii) Receipt, examination and circulation of government letters on streamlining of procedure for sanction of pension in respect of Defence Civilians on Air Force (Data Sheet System).
- (iv) Collection of reports from LAOs/ALAOs(AF)/Pay Section etc. and consolidation and rendition thereof to C.G.D.A. and other authorities as per instructions issued from time to time.

CHAPTER XI - IMPREST SECTION

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CHAPTER XI - IMPREST SECTION

177. Objectives of this section are:-

- (i) To provide Command Accountant Officers with adequate funds in time, for distribution to AF units/formations.
- (ii) To ensure prompt receipt of cash accounts from all Air Force Imprest holders, and timely adjustment/audit of the expenditure.
- (iii) To watch the progress of expenditure against allotment, under locally controlled heads.

Duties

177-A. The duties of this section are:-

- (i) Provision of funds to Air Force Units
- (ii) Watching the/receipt of the monthly cash account from Air Force Units for the funds supplied to them, their arithmetical check and compilation of transactions brought to account therein.
- (iii) Scrutiny/audit and scheduling of cash account vouchers under Top Sheets received with monthly cash accounts to respective audit sections/LAOs/ALAOs/JCDA(AF) New Delhi/AFCAO through JCDA (AF)/ PC of A (FYs) Kolkata as the case may be and watching return of top sheets duly endorsed "classification checked/audited." In the case of PC of A (FYs) Kolkata only acknowledgement of schedules are watched.
- (iv) Watching the progress of expenditure against allotment under locally controlled heads.
- (v) Preparation of Reconciliation stat. in respect of head Advance-Imprest Holders-Code No.018/60.

Supply of Funds

178. Consequent upon the introduction of the Cash Assignment w.e.f. 01.07.89, Command Accountant Officers of the A.F. Command HQrs. are to forward an estimate of annual cash requirements from 01st April to 31st March of each year on the basis of past actuals of the previous year by adding 20% for April to June and 10% for July to March of each year. On receipt of these estimates of Cash Assignment on IAFA 213(modified), PCDA (AF) Dehra Dun/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) will issue necessary authorisation on SBI/RBI in favour of the Command HQrs, who in turn will supply funds to the units/formations under their Admin. Control for their utilization based on the demand/CR placed by the units at Command HQrs. PCDA (AF) Dehra Dun/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) is to issue separate cheque books for this purpose to Commands/Units. The name and designation of the Officer who is operating the Public fund Account and is authorized to sign the cheques, will be intimated initially by PCDA (AF) Dehra Dun/CDA(AF) New Delhi/JCDA (AF) Nagpur (as the case may be) to the bank on which Cash Assignment is placed, under intimation to concerned Command/Unit.

179. On receipt of the estimate of requirements for cash assignment in respect of Command Hqrs. /units, it will be seen that:-

- (i) The amount required for each month, is based on the past actuals.
- (ii) The reserve of 20% for April to June and 10 % for July to March each year included in the estimate has been worked out correctly.
- (iii) Any increased or diminished requirement as compared with those for the previous year, are duly supported with convincing reasons.

- (iv) The specimen signatures of the officer, who is authorized to operate the Public Fund Account and sign cheques, are submitted in triplicate duly attested by AOC-in-C
- (v) The totals of monthly requirement have correctly been shown in the estimates.

After carrying out the above checks the requirement will be noted in the ledger of the command/unit and the cash assignment estimates will be forwarded to 'D' Section for issue of an advice to the treasury/Bank concerned.

179-A. Cash assignment holders will render to P.C.D.A. (AF), Dehradun/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) a monthly statement (in triplicate) of all the cheques drawn and their amount, against the cash assignments, on the 27th day of each month in the prescribed form. No cheque is normally to be drawn on Cash Assignment after 27th of the month i.e. date of forwarding return. However, in case any cheque is drawn between 27th of the month to last day of the month the cheque number together with the amount so drawn is to be intimated by Speed Post/E-mail to PCDA (AF) Dehra Dun/ CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be), so that the amount is compiled to the same months account.

These statements will be scrutinised to see that:-

- (i) The undrawn balances of Cash Assignment of previous month has been brought forward correctly.
- (ii) The totals of the amounts of various cheques issued against the cash assignments is correctly shown in the statement.
- (iii) The amount of cash assignment shown is the same as already authorized.

After scrutiny of the statement, the same will be recorded in a register maintained for the purpose, and the amounts of cheques issued during that month, will be compiled as (+) receipt, to code head 0/020/81 and (+) charge to code head 0/018/60 in the same month, in which the cheques are issued and statement received. One copy of the statement received from Disbursement Officer, will be forwarded to 'D' section and another to Accounts Section.

On receipt of cash accounts from Commands/Units the outstanding balances at the end of each month, in the Public Fund Account of the Command/Unit, will be intimated to C.G.D.A. & Air HQrs. after the same are consolidated by PCDA (AF), Dehradun/ CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be).

- 180. All Public Fund Accounts of I.A.F. units are identified by four digit Numbers. Separate Block Nos. have been allotted to Air Headquarters and Command Headquarters/Group Headquarters. The first digit denotes Air Hqrs., Command Headquarters/Group Head-quarters as the case may be followed by three digits within the block allotted to each which distinguishes the unit. These account numbers are inserted on all accounting documents and correspondence connected therewith.
- 181. When self accounting unit moves from the Control of one Command to another, the old Public Fund Account is closed and a new account no. allotted out of the Block Numbers allotted to the Command to which the unit moves with the prior approval of P.C.D.A.(AF). An account no. once allotted will not be reallocated.
- 182. A master register of all Public Fund Accounts will be maintained in the section to record the Public Fund Account No. allotted to all self accounting units.

Cash Accounts- Submission of by Units

- 183. An exact copy of month's transactions shown in the Cash Book including Cash Balance Statements and other records is to be made out in IAFF (F) 1501 and forwarded to concerned PCDA(AF) Dehra Dun/CDA(AF) New Delhi/Jt. CDA (AF) Nagpur (as the case may be) not later than the third working day of the succeeding month by Registered Post duly supported by Schedule of Sub vouchers in Form IAFF (F) 1505 in respect of all vouchers heads and the original copies of the vouchers mentioned therein with the exception of the following vouchers which are sent directly to the parties noted against each.

Sl. No.	Particulars of vouchers	To Whom sent
	Acquittance Roll in respect of payments made to I.A.F. personnel whose accounts are maintained on IRLAs.	A.F.C.A.O., New Delhi.
	Acquittance rolls in respect of payment made to Navy personnel.	Respective IN POs.
	Pay Bill-cum-Acquittance Rolls in respect of civilians of AF Units/formations for whom no IRLAs are maintained.	Pay section of P.C.D.A.(AF)/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be)direct in two batches to be dispatched not later than 20 th of the month and 7 th of the (or 5 th working) day of the following month whichever is earlier.
	Vouchers under voucher head D, E & J on receipt side and 2A, B, C, D & E on payment side.	LAO (AF)/ALAO (AF) concerned by the 3 rd of the following month.
	Vouchers under 30A and 30B vouchers heads on payment side.	JCDA (AF) New Delhi.
	Vouchers under 35,36 & 37 series	LAOs/ALAOs direct by units.
	Vrs. under 28(D) series	Direct by units to AFCAO New Delhi.
	Vrs. under 41 & 42 series	Direct by units to AFCAO New Delhi with two copies of F 1505 to PCDA (AF)/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) alongwith cash account.

183-A. The units mentioned under Para 81(c) Section 7 Chapter I of AFO I/S/2001 can however dispatch their monthly Cash Accounts latest by 5th working day or 7th of the succeeding month whichever is earlier.

The vouchers exempted to be forwarded to this office will remain the same, as shown above.

184. “A list of vouchers Heads assigned to various categories of “Receipt” and “Payment” case vouchers is given in Appendix ‘Z’ to AFO 1/S/2001

185. Bank statements, Bank balance certificate and Bank reconciliation statt. as they stood on the last working day of the month as also on the day(s) on which cash check by Commanding Officer/visiting Officer is carried out or in case of change of Accountant Officer/Imprest Holder during the month are also forwarded with the cash account. PC.D.A. (AF)/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) will maintain a register to watch the receipt and disposal of cash account.

186. A control sheet showing name of unit, Controlling Command/Group HQrs., Imprest Account No., Monetary Cash Ceiling limits, name and designation of Imprest Holder/Commanding Officer and their specimen signatures etc. is prepared in respect of each Public Fund Account and appended to ledger proforma (referred to in para 194.). The signatures on the Cash requisitions and cash accounts are compared with the specimen signatures at the time of payment/audit so as to ensure that the signatures are genuine. A control sheet for watching receipt and disposal of each cash account will also be kept along with ledger proforma referred to above. (For form of control sheet refer to Annex ‘B’ and ‘C’).

Preparation and Disposal of Vouchers by the Units

187. *IAF Personnel* – Acquittance rolls in respect of payment to IAF personnel requiring IRLA action will be raised in duplicate. The original acquaintance rolls with Forms IAFF(F) 1505 in duplicate, which should contain the following certificate will be sent to the IAF Central Accounts Office:-

“Certified that the amount shown above against each voucher agrees with the amount actually paid on the acquaintance rolls.”

A.F.C.A.O., New Delhi will in turn forward one copy of from IAFF (F) 1505 to Jt. C.D.A.(AF) duly certified that the amounts stated therein have been adjusted in IRLAs. A certificate as below is also to be rendered by A.F.C.A.O. by the 16th of each month following that to which the payment pertains. The receipt of this certificate from the A.F.C.A.O. will be watched and recorded in a register.

“Certified that all acquaintance rolls listed in IAFF(F) 1505 (as per details below) for the month ofin respect of officers/airmen and civilians by CO.....(name of unit) under Public Fund Account No.....have been noted for recovery through their respective IRLA.”

Rank	Vr. No.	Total No. of Vrs.	Total Payments
Officers			
Airmen			
Civilians			

A copy of form IAFF (F) 1505 (without acquaintance rolls) will be sent to the P.C.D.A. (AF)/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) in support of the cash account [IAFF (F) 1501].

Civilian Personnel erstwhile Group ‘D’. – Non-Industrial

188. Pay bill cum acquittance rolls in respect of payments made to civilian personnel for whom no IRLAs are maintained will be received in triplicate. The original copies of pay bill cum acquittance rolls alongwith supporting documents and recovery schedules viz GP Fund, Cycle Advance, Fan Advance, Flood Advance etc. will be sent direct to the Pay Section of P.C.D.A.(AF)/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) with the schedule of sub Vrs. IAFF(F) 1505 in duplicate, the triplicate copy will be sent in support of Cash Accounts IAFF(F) 1501 to Imprest Section.

189. BLANK

Indian Navy Personnel

190. All payments to Indian Navy Personnel on account of pay and allowances out of the Imprest account will be made by the Accountant Officers/Imprest Holders on acquaintance rolls [IAFF (F) 1513] which will be prepared in duplicate. Officers and ratings will be shown in separate rolls. A schedule in the prescribed proforma will then be prepared in quadruplicate. The original and duplicate copies of the schedule alongwith the original copies of the acquaintance rolls will be forwarded to the Supply officer in charge IN Pay Office; the triplicate to the PCDA(AF) Dehradun/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) alongwith the unit’s monthly cash account. The Supply Officer- In-Charge, IN Pay Office will complete part II of the duplicate copy of the schedule immediately on its receipt in his office and forward the same to the PCDA (AF)Dehradun/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) to enable the latter to line it with the copy of the schedule received with the Imprest account of the unit concerned. All such payments will be debited to PCDA Navy through the Defence Exchange Account.

Sub-Imprest & Permanent Advance

191. Sub Imprest is authorized to the extent as defined in Rules 476, 477 and 479 Pay and Allowance regulations for the IAF and other Govt. Orders to parties and detachments while away from their parent units. Normally special Imprest is authorized for incidental expenditure to carry out a specific job outside the parent station. No payment is to be made from the Imprest except for the purpose authorized for which the Imprest is issued. However, in exceptional cases, pay of officers and airmen can be paid.

The amount of such Imprest is paid by the Accountant Officer/Imprest Holder of the parent unit out of the Public Fund account on Misc. credit Vr. IAFF (F) 1509 and entered on the payment side thereof. Sub Imprests are to be accounted and cleared by the Sub Imprest holder within the prescribed period.

The sub Imprest holder is to hand over to the Accountant Officer/Imprest Holder the unspent cash balance of the advances together with the sub Imprest Account and supporting Vrs. The Accountant Officer then debits the full amount advanced in his cash account as contra to amounts originally paid and entered on the payment side thereof, cross referring the two entries and merges the expenditure in his main Imprest account.

Permanent Advance

192. Permanent Imprest Advance of Rs. 30,000/- to IAF self accounting establishments commanded by Gp. Capt. & below, whereas, Rs. 45,000/- for IAF self accounting units commanded by Air Cmde and above, is authorised at a time. The advance thus paid will remain with the officers as a permanent measure is reimbursable. The amount is utilized for local Purchase/repair of urgently required equipment by the L.P.O. and other officers to the extent and for the purpose prescribed in Govt. Orders issued from time to time. The amount of advance will be compiled to the Head "Permanent Advance".... Whenever money is spent out of this amount for purchases or other purposes, and equal amount will be reimbursed out of Imprest of the unit on production of paid vouchers by the officer holding permanent advance. The payment vouchers will pass through the Cash Account of the unit and will be compiled to the respective service heads.

NOTE:- Every officer holding a permanent advance will, on first April of each year sent to the Account Section of P.C.D.A.(AF)/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) an acknowledgement in the following form :

"Certified that permanent advance due from me and accountable for by me as onis Rs.....".

Cash Accounts –Scrutiny of

193. On receipt of the cash account in the Imprest section it will be seen that :-

- (i) It has no over writings or erasures and alterations, if any, have been attested by _____ the Accountant Officer.
- (ii) The cash account is prepared on the prescribed form IAFF(F) 1501, the summary on the last page is completed; the corresponding contra entries shown therein are properly linked with each other by the symbol 'C' written in red ink on both sides of the cash account in the columns 'letter of Vr' and 'No. of Vr.' and the grand totals of receipt and expenditure, excluding contra items, agree with those of the summary on the last page of the cash account.
- (iii) The bank balance certificates, bank statements and the bank reconciliation statements are invariably submitted with the cash account and that the details recorded therein agree with the balance shown in IAFF(F) 1501.
- (iv) Each IAFF (F) 1505 is stitched to the supporting Vrs. arranged in a serial order _____ under their letter or No. headings.
- (v) The cash account [IAFF (F) 1501] is supported by original Vrs. summarised on IAFF (F) 1505.
- (vi) Every item of receipt and expenditure appearing in the cash account, except contra entries, is supported by a voucher.
- (vii) Each voucher is confined to transaction of one type only and Vrs. in respect of payments requiring IRLA action are kept separate from those relating to payments not requiring IRLA action.
- (viii) A Separate IAFF (F) 1505 is prepared for each type of transaction and each class of personnel. The relevant detailed code head number of classification is to be endorsed on top right hand corner of every voucher attached with the monthly cash accounts for claims etc. rendered to PCDA(AF)/CDA(AF)/Jt.CDA(AF) (as the case may be)
- (ix) The totals of both sides of the cash account, its summary and all forms IAFF (F) 1505 and vouchers are correct.
- (x) In cases where Vrs. are forwarded direct to the parties mentioned in para 183 one copy of the IAFF(F) 1505 (without Acquittance rolls) is received with the cash account.
- (xi) All Vrs. except those mentioned in para 183 accompany the cash account in original.
- (xii) BLANK

- (xiii) BLANK
- (xiv) The sub Imprest and permanent advances are accounted for in the Public Fund Account as prescribed in para 191 and 192.
- (xv) All cols. in the outer cover IAFF (F) 1501 are complete.
- (xvi) A certificate to the effect that this account is an exact copy of the cash Book has been endorsed over the signature of CO and Accountant Officer.
- (xvii) The signature of CO and Accountant Officer tally with those on record.
- (xviii) (a) The closing balances shown in the outer cover agree with the balances carried forward shown at the end of cash book as well as in the summary.
(b) The opening balance agrees with the closing balance of the previous month shown in the Imprest holders' proforma (Ledger).
- (xix) The transactions have been recorded strictly in the chronological order and those relating to the previous and subsequent months are not included.
- (xx) The contra entries on the debit as well as credit side agree with each other.
- (xxi) The last 3 digits of cheque Nos. have been indicated against the relevant entries in the cash book.
- (xxii) Regular monthly check of cash has been carried out by CO.
- (xxiii) Necessary check of cash has been carried out on each occasion when there is any change of CO and/or Accountant Officer/Imprest Holder.
- (xxiv) Surprise check of cash has been carried out by CO at intervals but not less than once in every four months.
- (xxv) When the check of cash has been carried out by a Board of Officer. Commanding Officer has countersigned the same.
- (xxvi) Daily cash balances register is received with the cash Account and it is checked to see that cash is not held in excess of the prescribed ceiling limits.
- (xxvii) The month end balance carried over is within the authorized limits.
- (xxviii) Cheques drawn in favour of self (As seen from the bank statements) are duly brought on charge on the same day and are not shown as outstanding.
- (xxix) Cheques issued in lieu of cash deposited by PSI etc. have not been issued earlier than the actual date on which cash was brought on charge.
- (xxx) The number, date and amount of the cheque issued as per statement of drawls, received from Command HQrs/Units tally with that shown in the cash book on receipt side.
- (xxxi) The Public Fund Account of the Command/Units to which funds are allotted by PCDA (AF), Dehradun/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) should show a nil balance at the end of each month.

Ledger Proforma: Cash Account

194. The amount of cheques issued in payment of cash assignments are compiled to head 'Advances Imprest Holders' – code Head 018/60 by contra credit to 'CH'. This head is relieved with reference to the payments appearing in the monthly cash accounts received from self accounting Air Force Units.

A ledger proforma (Annex 'D') is prepared separately for receipts (Dr. side) and payments (Cr. side). The serial order in which the various items of receipts and payments are normally shown on the proforma is given below:-

- (a) Receipts (Dr. Side).
 - (i) The balance brought forward from the previous month's cash account.
 - (ii) Imprest drawn from the Command Accountant Officer/PCDA (AF)Dehradun/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be)
 - (iii) Other miscellaneous receipts and recoveries.
- (b) Payments (Cr. side).
 - (i) As per the voucher heads shown in the summary of cash account except payments under Vr. heads 27C and 27D.
 - (ii) Payments made under Vr. heads 27C and 27D.
 - (iii) Balance in hand carried forward to the next months cash account.

Scheduling of the Cash Account Vrs.

- 195 (i) Items susceptible to audit by the section in the main office.
- Schedules for audit sections in MO are prepared in triplicate on manuscript form given at Annex. 'E' wherein the No. of the Vrs. the amount of each Vr. and classification code head to which the amount of each Vr. has been compiled are given. Two copies of the schedule thus prepared, supported by the relevant Vrs. (in original) are sent to the Audit section concerned.
- (ii) Items susceptible to audit by parties outside the main office. Schedules for these items are prepared in triplicate wherein particulars as per preceding items at (i) above are given. Two copies of the proforma together with the relevant Vrs. (in original) are forwarded to the party concerned.
- (iii) Items requiring action in the IRLAs maintained by the AFCAO, No schedules are prepared in respect of such items since in their case original copies of acquaintance rolls, together with the covering form [IAFF(F) 1505], are vide para 187 above, sent by the IAF Units to the AFCAO.
- (iv) Items in respect of which Vrs. are sent direct to the parties by Units.
- No schedules are prepared in respect of such items but receipt of one copy of form [IAFF (F) 1505] will be watched and recorded with the cash account after pairing with the copy of form IAFF (F) 1505 received with the cash account.

Audit Certificate and issue of Objection Statt. on Cash Accounts

196. After completion of audit of cash account an audit certificate in the proforma given in Annexure 'F' will be given and objection statement issued to the unit concerned and pursued to finality. The procedure laid down in prescribed audit drill will be followed for issue of objection statement and watching clearance there of. A list of standardized form of objections/observation is appended at Annexure 'G'.

Register of Schedules

197. To ensure correct dispatch of schedules to the parties concerned and to watch their timely return to the Imprest Section after necessary audit registers of schedules are maintained separately for each section/party in which all schedules going out of the office are serially numbered - financial year wise and their particulars entered.

The sections in the MO will return the duplicate copy of the schedule duly endorsed with a certificate to the effect that the vouchers have been audited and the classification code heads to which they have been compiled by the Imprest Section have been checked.

In case any particular Voucher has been incorrectly compiled by the Imprest Section, necessary readjustment is made by the Audit section concerned.

In case of the items scheduled to JCDA(AF), LAOs etc. the duplicate copy of proforma referred to in para 195 duly endorsed with audit certificate is returned to the Imprest Section. In case any schedule is rejected as a whole or some vouchers of the schedule, the relevant entry will be cleared from the Register of schedules and the duplicate copy of the schedule will be passed on to the cash account group concerned for raising a fresh schedule. While forwarding the duplicate copy for rejected schedule, the schedule/vouchers will be entered in a separate Register of rejected schedules.

It is ensured that one copy of the respective schedules referred to in paras 187 and 190 in the case of IN Personnel is returned to the PCDA(AF) Dehradun/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) by Supply Officer In-Charge, IN Pay Office.

Classification of Transactions

198. The classifications of items of receipts and expenditure appearing in the cash account, received from the IAF Units, is initially done in the Imprest Section subject to check by the Audit Sections. To facilitate correct compilation the items are classified under the relevant heads of accounts in the statement showing details of classification of receipt/expenditure of a cash account and after striking the totals thereof, a punching medium on IAF (CDA) 336 is prepared in quadruplicate. The original copy is sent to EDP Cell (local) and duplicate to Accounts Section (local) while the triplicate copy is placed in the guard file maintained centrally in the Imprest Section. The quadruplicate copy of the PM will be recorded with the relevant cash account.

The compilation of the various transactions appearing in cash account to the relevant heads of account will be made in the manner as indicated in Annexure H.

Watching of Expenditure against Allotments made under Locally Controlled heads

199. Financial allotments under the various locally controlled heads are made by Air HQrs with the concurrence of DFA (AF) to Command HQrs and to units and formations under the direct control of Air HQrs. These allotments are, in turn, distributed by Command HQrs to the units and formations administered by them. The authorities, to whom allotments are so made, are responsible for watching the progress of expenditure and for seeing that the expenditure does not exceed the allotment. To assist the controlling authorities in this regard, all self accounting units prepare monthly statements on form Annexure I (c) and forward in triplicate to PCDA (AF) Dehradun/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) by the 7th of the month following that to which the cash accounts relate. One copy of the statement on form Annexure I (c) duly completed with regard to direct booking etc. will be returned after proper scrutiny by the PCDA (AF) Dehradun/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) on a standardised memo as per Annexure I (d) to the unit by 25th of the 2nd month following that to which the cash accounts relate. The PCDA (AF) Dehradun/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) will also issue statement on form Annexure I (b) 'A' on a standardised memo, as per form Annx. I (e) to Command HQrs/units directly under Air HQrs showing Unitwise total progressive expenditure under each locally controlled head by 25th of the 2nd month to which the cash accounts relate.

Application for additional allotments where found necessary as well as surrenders are made to Air HQrs through the PCDA (AF) Dehra Dun/CDA(AF) New Delhi/JCDA (AF) Nagpur (as the case may be) who checks up the actuals shown in the applications with the records maintained by him.

For the above purpose, a record showing allotments sanctioned, additions in allotments or amounts surrendered is kept in a Register maintained on form at Annexure I (a). The details of expenditure exhibited in statt. 'A' on form at Annexure I (b) referred to above, are also recorded in this Register.

Reconciliation Statement in respect of Advances: Imprest Holders: Code Head 018/60

200. The figures compiled to code head 018/60 are reconciled with compiled actuals on a quarterly basis. The balance outstanding as per the previous statement is brought forward and amounts compiled during the quarter are posted. The amounts paid to units as Imprest advances are posted from command cash

accounts. The balances thus worked out are then reconciled with the compiled actuals as intimated by Accounts Section. The reconciliation statements will also indicate the break up of the outstanding amount viz. cash balance held by AF Units at the end of the quarter, amount in transit, amount under reference to units and its subsequent adjustment by contra linking/compilation. The proforma for effecting reconciliation of suspense head 018/60 is at Annexure 'J'.

Reconciliation in respect of Head Advances Adjustable in PCDA (AF) Dehra Dun/CDA(AF) New Delhi/JCDA (AF)Nagpur Office code no. 018/61

201. All transaction adjustable in IRLA by the AFCAO are compiled to code head 018/61. On receipt of statement of reconciliation from AFCAO through JCDA (AF) together with relevant form IAFF(F) 1505, the statement is verified and details of unpaired items (including other items compiled to code head 018/61) are intimated to JCDA (AF) for reconciliation.

Reconciliation in respect of G. P. Fund (Gp 'C' & 'D') (00/015/01), DSOP Fund (00/015/08) and AFPP Fund (00/015/10).

201(A). All transactions adjustable in IRLA w.e.f. 01.04.1979 by the AFCAO in respect of G. P. Fund (Group 'C' & erstwhile 'D' – non-industrial), DSOP Fund and AFPP Fund are compiled to code head 015/01, 015/08 and 015/10 respectively. On receipt of the statement of reconciliation from AFCAO, the statement is verified with reference to compiled actuals of PCDA (AF) Dehra Dun/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) and the unpaired items appearing in the statement of AFCAO are intimated to JCDA (AF) New Delhi for verification and reconciliation in the IRLA.

Reports and Returns

202. A list of various reports and returns and the Registers to be maintained by the Section are given in Annexure 'K' & 'L' to this chapter.

203 to 206. BLANK

ANNEXURE 'A'

Blank

ANNEXURE 'B'

(Referred to in para 186)

Control Sheet of Imprest Account

1. Name of the Unit.
2. Controlling Command/Group HQrs.
3. No. and date of Govt. Sanction according self accounting status for cash (in case the accounting status is for any particular purpose only the same may be indicated).
4. Name/Designation/Specimen signature of AO/Imprest Holder.
5. Name/Designation/Specimen signature of C.O.
 - (i) Limit Rs.
 - (ii) Effective date
 - (iii) Authority.
 - (a)
 - (b)
 - (c)
 - (d)
6. Imprest Section file in which the specimen signature of SAO's/Imprest Holders and C.Os are recorded.
7. Name and designation of Imprest Holder and C.O.

Sl. No.	No. & date of letter intimating change	Effective date	Name and designation of AO/Imp. Holder	Name & designation of C.O.	Dated Initials		
					Clerk/Aud.	SO(A)/AAO	O I/C
1	2	3	4	5	6	7	8

ANNEXURE 'C'

(Referred to in para. 186)

Control Sheet for Watching receipt and Disposal of Imprest Account

Month of Imp A/C	Date of dispatch by the unit	Date of receipt in PCDA(AF)Dehradun/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) Office	Date of completion of check
1	2	3	4

Date of issue of objection statement	Last date on which top sheets have been dispatched to Audit Sec./Office.	Whether or not surprise check was carried by OC	Whether there are any objection regarding	
			Heavy month end balance	Cash ceiling limit (if so indicate dates held)
5	6	7	8	9

Initials			Remarks
Clerk/Aud.	SO(A)/AAO	O I/C	
10	11	12	13

NOTE: Indicate brief particulars of any important irregularity as to invite the attention of higher authority in the remarks column.

ANNEXURE 'D'

(Referred to in para. 194)

Ledger proforma (Imprest Holder) Account of Imprest Account

Sl. No.	Voucher No.& date	Particulars	Amount Rs. Ps.	Section to which scheduled	Schedule No.	Initials	
						Clerk/Aud.	SO(A)/AAO
1	2	3	4	5	6	7	8

Date of return	Initials		If rejected how disposed of
	Clerk/Aud.	SO(A)/AAO	
9	10	11	12

ANNEXURE 'E'

(Referred to in para. 195)

Office of the PCDA (Air force) /CDA (AF) New
Delhi/JCDA (AF) Nagpur (as the case may be)

Imp/.....

A/C No

Month/Year

CR/DR

Sl. No.

IDS No.....

Date.....

To,

The JCDA (AF)

The LAO (AF) /ALAO (AF)

Audit Section (M.O.)

Sub : Audit of cash Account vouchers

Vr. No. (S) Account	Code Head to which compiled	SUMMARY	
		Code Head	Amount

Forwarded for necessary action. Duplicate copy of the schedule may be returned duly endorsed "Audited and classification checked".

SO (A) /AAO

ANNEXURE 'F'

Audit certificate

(Referred to at Para 196)

Unit

Public Fund Account No.

Month of Cash Account

Certified that cash account has been audited and the following points have also been seen:

- 1). S.S.C. Specimen Signature of Accountant Officer/Commanding Officer Checked
- 2). O.B.V. Opening Balance Verified.
- 3). C.R.V. Cash Requisition Verified.
- 4). C.C. Casting Of Vouchers Forms 1505 and Cash Book Checked.
- 5). C.B.V. Closing Balance Verified.
- 6). C.C.L.C. Cash Ceiling Limit Checked.
- 7). M.E.B.C. Month End Balance Checked.
- 8). L.R. Ledger Reconciled.
- 9). COMP.C. Compilation Completed.
- 10) S.C./MEC.Ex Surprise Check/Month End Check Examined.
- 11). B.D.A. Bank Documents Viz Bank Statement, Bank Balance Certificate and Bank Reconciliation Statement Checked
- 12) O.S.I. Objection Statement Issued.

Auditor

SO(A)/AAO

ANNEXURE 'G'

(Referred to in para 196)

Standard Objection on Cash Accounts

1. Heavy Month end Balance: as per proforma attached.
2. Agreeably to the provisions of HQrs. Command Accounting Note No. cash in hand should not exceed the limit of Rs.....on any working day. It is observed from your Cash Account for.....that cash in hand has been kept by you in excess of the above limits on the following day/days. Kindly state the reasons for which cash in hand has been held in excess of the authorized limits fixed for your unit. Kindly obtain and forward sanction from the Command Headquarters for enabling us to review the objection.
3. It is seen hat the bank balance certificate, bank reconciliation statement as on.....and bank statement for the whole month of...../the period from...to.....,have not been received along with your cash account for.....Please expedite the same now.
4. While checking the totals of the cash book for.....the following discrepancies have come to light. Please reconcile the same.
5. It seen that the total of voucher no.....etc. come to Rs.....whereas the same has been shown as Rs.....in the F 1505. Please reconcile the discrepancy.
6. The following vouchers/schedule of acquittance rolls have not been received, please forward the same now.
7. With reference to Para 84,Sec-7,Chap-I of AFO 1/S/2001 original vouchers are to be forwarded with the cash account. It has been seen that the duplicate copies of the vouchers have been sent in the following case. Please arrange to forward the required copies of the vouchers and the requirement may please be noted for future compliance.
8. It has been noticed that only outer cover of the cash book (I.A.F.F.(F)1501) has been received with the cash account. Please forward an exact copy of the cash book for enabling us to audit the cash account.

Command Headquarters only

9. It is observed that the amount held at the close of date.....is more than the normal limits allowed vide A.F.O. 391/65 i.e., 5% representing reserve as be seen from the statement given below:-

Date	Amount	Amount Authorised
------	--------	-------------------

Please therefore take action to obtain sanction of Air Headquarters to condone the excess holding.

Standard Observation

- (A) Agreeably to the provisions of Para 81, Sec-7, Chap-I of AFO 1/S/2001 cash account of a unit is required to be dispatched not later than 3rd of the following month to which the cash account pertains(units mentioned under para81(c),sec-7,chap-I,AFO 1/S/2001, can however dispatch their monthly cash account latest by 5th working day or 7th of the succeeding month, whichever is earlier). It is, however, seen that your cash account for the month.....has been dispatched on.....instead of.....The reasons for delay in the submissions of cash account may please be stated. The requirement may also please be noted for future.
- (B) It is seen that..... (Rank and name of the officer) has signed the outer cover of your cash book I.A.F.F. (F) 1501 as CO/A.O. of your unit. As per records held in this office, no intimation regarding the change of command/Accountant Officer vide.....(Rank, name of the AO (CO)) has so far been received in this office. In this connection please refer to note below Para 2(e) (i), Sec-1, Chap-I of AFO 1/S/2001 and forward copy of your letter in which the above change has been notified. Please also ensure that every changes of C.O./A.O. is invariably intimated to this office in future.
- (C) It is observed that the dates of monthly and surprise checks have been shown in reverse order on the certificate printed on the outer cover of the cash book I.A.F.F.(F) 1501. Kindly amend the date in the certificate and note the requirement for future.

- (D) It is seen from your memo No.....that there was change of A.O./C.O./Surprise Check/month end cash check was carried out on.....but the cash book has not been closed and balanced on the date. In this connection please refer to para 2(e)(i)(ii), sec-7; para 57,sec 5 & para 70,sec 6, chap-I of AFO 1/S/2001 and note the requirement for compliance in future.
- (E) It is observed from the cash book for the month ofthat the month end/surprise check has been carried out by the C.O. as required vide para 2(e)(ii)(iii), sec-1, chap-I of AFO 1/S/2001 Please intimate the circumstances' under which the month end/surprise check could not be carried out at the end of the month/within the stipulated period and note the above requirement for future compliance.
- (F) It is seen that an endorsement about the entries of cash and Bank balance, which are required to be made by the O.C. in cash book on the occasion of monthly/surprise check of cash account has not been made in the copy of the cash book sent to this office. Please refer to para 2(e)(ii),(iii) Sec-1,Chap-I, AFO 1/S/2001 in this connection and forward a copy of the relevant endorsement to enable this office to paste the same in copy of the cash book. The above requirement may please be noted for future compliance.
- (G) It is observed that the amount of cash in hand/cash in bank has been shown as.....in figures and Rs.....in words in the endorsement at the time of Month end/Surprise/Change of A.O./C.O. cash check. Please reconcile the discrepancy.
- (H) It is seen that the last three digits of cheques Nos. issued in token of the payment made by you, have not been indicated against the relevant entries in the cash book as required vide para 143, sec-10, chap-II of AFO 1/S/2001. Please note the above requirement for strict compliance as to enable this office to verify the correctness of bank documents in future.
- (I) It is observed that the relevant code heads of classification have not been marked on the top right corner of the cash accounts vouchers for the month of.....as required vide para 132, sec-10, chap-II of AFO 1/S/2001. Please intimate the circumstances under which the instructions issued by Air Headquarters are not being followed and note the requirement for compliance in future.
- (J) Agreeably to the provisions of A.F.O. 342/71 a certificate is required to be furnished by A.O. at the end of IAFF(F) 1505 in respect of D.,E.,J. series on receipt side and 2A(ii) and 2B(ii) on payment side. It is, however observed that no such certificate has been endorsed on Fs 1505 of the above series received in support of your cash account for.....Please furnish the requisite certificate now and note the requirement for future.
- (K) In accordance with para 20 of A.F.O. 39/61, analysis in respect of the living out allowances, paid under 2A(ii) series of vouchers regarding L.O.R.A., C.I.L.Q., conveyance and conservancy, is required to be furnished on F.1505 of the above series. It is, however, seen that no such analysis has been furnished by you in respect of 2A (ii) series of vouchers. Please forward the same now and note the requirement for strict compliance in future to enable this office to compile the amounts to appropriate code head of classification.
- (L) It is observed that a sum of Rs.....has been advanced for local purchase under A.F.I. 18/72 vide your cash voucher no.....for.....in accordance with the provisions of A.F.I. ibid, advances for local purchase can be authorized on written instruction from the C.O. As no such instructions/sanction for the issue of the above advance has been found attached with the voucher in question, please forward the same now and note the requirement for future.
- (M) Please intimate the cash account voucher No. and month's Account through which the above mentioned amounts may be found as charged off/B.O.C. in your cash account.
- (N) Contra entries have not been marked in red ink as laid down in para 72, sec-6, chap-I of AFO 1/S/2001The requirement may please be noted for future compliance.
- (O) It has been noticed that statement 'B' required to be furnished to this office as contemplated in Air Hqrs. letter No.25653/D/Accts. dated 30-4-68 is not being received with the cash account. The requirement may please be noted for future compliance.
- (P) Under the provisions of A.F.O. 114/66 all cash account vouchers in respect of 6A(ii) and 6B(ii) series pertaining to pay and allowances of Group 'D' civilians, are required to be dispatched to this office separately and not along with the monthly cash account. It is, however, observed that cash account voucher no.....have been received along with your monthly cash account of that month. Please ensure that the cash account vouchers in respect of the series mentioned above are dispatched separately and only F 1505 is submitted along with the cash account in future.

- (R) It is observed from your bank reconciliation statement on.....that the following cheques issued in.....have become three months old from the month of issue. In this connection please refer to para 19(f), sec-1 chap-II & para 31, sec-2 chap-II of AFO 1/S/2001 and arrange to cancel the cheques and bring on charge the amount in your cash book, quoting the number and date of the vouchers in support thereof. The above requirement may please be noted for future.
- (S) It is observed from your bank reconciliation statement as on.....that the dates of unrepresented cheques have not been exhibited therein. In this connection please refer to para 78, sec-6, chap-I of AFO 1/S/2001 and intimate the dates of unrepresented cheques shown in the statement.
- (T) It is seen from your Bank reconciliation statement as on.....that a sum of Rs.....has been shown therein as credited by bank but not accounted for in your cash book. Please quote the vouchers No. and month's cash account through which the same will be B.O.C. in your cash book.
- (U) It is further observed from the bank reconciliation statement as on.....that a sum of Rs.....has been shown as debited by bank but not credited in your cash book. Please state reasons for such transaction with full particulars.
- (V) It is seen that the bank balance certificate/bank reconciliation statement as on.....and the relevant bank statement have not been signed/initialed by the checking officers as required vide para 14, sec-1, chap-II of AFO 1/S/2001 In case there necessary check has been carried out, please furnish a certificate for having done so and note requirement for compliance in future.
- (W) Please arrange to furnish the following certificate in respect of all cases where surplus has been B.O.C. and ensure that the certificate is invariably endorsed in future.
 "Certified that the matter was investigated in the unit and that no financial irregularity was involved."
- (X) It has been noticed that the Treasury Receipt in support of the Amount credited in the Treasury have not been furnished in the following cases. Please forward the same and note the requirement for compliance in future.

Voucher No.	Amount	Particulars
-------------	--------	-------------

- (Y) It has been noticed that the payment has not been made on the correct series of vouchers as detailed below. It may please be ensured that the payment is made on the correct vouchers series.

Nature of charge	Incorrect series	Correct series.
------------------	------------------	-----------------

Objection No.....

Unit.....

It is observed that the balance carried forward at the close of the month is Rs..... This is in excess of the normal expenditure i.e. the expenditure during the first fortnight of the month plus 5% Reserve for unforeseen expenditure amounting to Rs.....Reference is invited in this connection to para 69(a),(b) sec-4, chap-II of AFO 1/S/2001. Reasons for keeping this heavy balance may please be stated to the Headquarters.....Command under advice to this office. Your future draws may also please be restricted accordingly. The above requirement may please be noted for future compliance also. The mid-monthly statement showing net expenditure during.....to.....as required vide para 69(c), sec-4, chap-II of AFO 1/S/2001 has not so far been received. Please forward the same now.

Accounts Officer

Copy of the objection forwarded to:-

Headquarters.....for information. On receipt of the reply from the unit, this office may kindly be informed whether the reasons given by the unit are considered satisfactory by your Headquarters, and if not, what further action is proposed to be taken in the matter.

Accounts Officer (AF)

(Z) It has been noticed that the cash and bank balance intimated vide your letter No.....differ with these shown in cash book. Please reconcile.

As per cash book

As per letter

(i) Book Balance

(ii) Cash Balance

ANNEXURE 'H'

(Referred to in para 198)

Code Heads for classification of transactions appearing in cash account

Sl. No.	Nature of Transaction	Compilation		Remarks
		Debit	Credit	
1	2	3	4	5
1	Lump sum advances paid by PCDA(AF)Dehradun /CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) to IAF Imprest holding units and commands.	Advances Imprest holders 0/018/60	CB	
ON RECEIPT OF CASH ACCOUNTS (RECEIPT SIDE)				
2	Miscellaneous recoveries e.g. payment issue of rations repayment M.T. runs etc.	Advance Imprest Holders 0/018/60	Service (receipt) head concerned.	
3	Amounts of undelivered pay and allowances and family allotments.	Advances Imprest holders 0/018/60	Advances adjustable in PCDA's/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) office (0/018/61)	Head 0/018/60 will be relieved by the JCDA (AF) New Delhi while compiling the abstract of receipt and charges.
4	Surplus cash taking of field post offices.	Advances Imprest Holders 0/018/60	0/025/12	
5	Receipts on a/c of recoveries of fees from A.F. personnel for different examination held by the deptt. of Technology city and Guild institute of London.	Debit to Advance Imprest Holders 0/018/60	A.G.C.R.	Credit to be passed as and when statement is received from Air HQrs.
EXPENDITURE SIDE				
6	Advances of pay and allowances (including family allotments) drawn on acquaintance rolls for which IRLAs are maintained by AFCAO.	Advances Adjustable in PCDA's/CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case	Advances Imprest holders (0/018/60)	Head 0/018/60 will be relieved by the JCDA (AF) New Delhi while compiling the abstract of receipts and charges.

Sl. No.	Nature of Transaction	Compilation		Remarks
		Debit	Credit	
1	2	3	4	5
		may be) office (0/018/61)		
7	Payments of Pay and allowances drawn on acquaintance roll cum pay bill in respect of personnel whose accts are not maintained by AFCAO.	Service heads concerned	Advance Imprest Holders (0/018/60)	The service heads to which the amount s are compliable will be indicated by pay section on the duplicate copy of IAFF (F) 1505 by them to Imprest Section.
8	Miscellaneous payments i.e., (i) Local Purchase of stores (ii) T.A. Claims	Service Heads concerned	Advances Imprest Holders (0/018/60)	The sections concerned will verify the correctness of classification and if any amount has been compiled to a wrong code head, will write back the amount to the correct head of account through a transfer entry. Recoveries on these accounts will similarly be credited direct to service heads concerned.
9	Advances of pay and allowances to Navy personnel	Debit through the exchange account of P.C.D.A. concerned.	Advances Imprest Holders (0/018/60)	The amount so debited will be intimated to the PCDA/Officer-in-Charge, Pay accounts offices etc.

ANNEXURE 'I' (a)

(Referred to in para 199)

Register cum statement of expenditure against allotment (AF)

1. Name of Unit/formation Year :
2. Head of Account (Main, Sub, Minor Heads) Period :
3. Detailed Head of Account (with code No.)
4. Authority for allotment Amount Allotted Total
(i)
(ii).....
(iii).....
(iv).....
(v).....

5. Expenditure to end of :-

Sl. No.	Statt 'A' for the month of	Total expenditure during the month	Progressive Total	Initials		Remarks
				Auditor	SO(A)/AAO	
1	2	3	4	5	6	7

Total during the year :-

Excess over allotments :-

No. & date of letter under which excess intimated to Air HQrs :-

ANNEXURE 'I' (b)

(Referred to in para 199)

Statement 'A' showing expenditure booked under locally controlled head Unitwise against financial allotment ofCommand unit directly under Air HQrs upto end of.....

Compilation for.....

Sl. No.	Name of the Units in Command	Locally Controlled Heads
Total Expenditure for Command		
Total Allotment for Command		

NOTE :- No amount (or part thereof) should normally be allowed to remain unadjusted by PCDA (AF) Dehradun /CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) after a second reference on statement 'B' from the unit. In case of any such amount remaining unadjusted thereafter the PCDA (AF) Dehradun /CDA (AF) New Delhi/JCDA (AF) Nagpur (as the case may be) is to give detailed and self content reasons for not accepting units proposed adjustment (in a separate addendum, if space in the above columns does not permit of insertion of full details in or alongwith the statement 'A' for the following month to be rendered to HQrs Command concerned/Air HQrs. (in case of units directly under Air HQrs)

Signature :

Designation :

Date :

ANNEXURE 'I' (c)

(Referred to in para 199)

Statement 'B'

Expenditure under Locally Controlled Heads based on Unit's Cash Account for the month of _____ compiled
by _____ (unit)

To be completed by the Unit concerned										
Code Head	Expenditure upto the end of previous month	Adjustments made consequent on PCDA's/CDA's/JCDA's remarks			Expenditure during the month			Total Expenditure as per Unit records	Unadjusted amounts (details and reasons for non-adjustment to be given in the attached Annexure-I)	
		Month	Voucher No.	Amount	Month	Voucher No.	Amount			
1	2	3			4			5	6	
To be completed by PCDA (AF) Dehra Dun/CDA (AF) New Delhi/JCDA (AF) Nagpur (As the case may be)										
Direct booking by PCDA (AF) Dehra Dun /CDA (AF) New Delhi/JCDA (AF) Nagpur (As the case may be) Letter No. & Date				Amount	Amounts, if any, suggested by the PCDA (AF) Dehra Dun /CDA (AF) New Delhi/JCDA (AF) Nagpur (As the case may be) for addition to or reduction from Col. 4 (Details & reasons to be given in attached Annexure-II)			Expenditure booked by PCDA (AF) Dehra Dun /CDA (AF) New Delhi/JCDA (AF) Nagpur (As the case may be) as notified in Statement 'A'		REMARKS
7				8			9		10	

Signature

Designation

Date

NOTE (1) Column 3-No amount (or part thereof) should normally remain outstanding for adjustment after receipt by the unit of the PCDA (AF) /CDA (AF) New Delhi/JCDA (AF) Nagpur (As the case may be) remarks on the second reference on Statement 'B' to him. In case any such amount still remains outstanding thereafter, the unit is to give detailed reasons in the following month's statement 'B' for not accepting the PCDA (AF) /CDA (AF) New Delhi/JCDA (AF) Nagpur (As the case may be) objection. If the suggested adjustment is even then not made by

PCDA (AF) /CDA (AF) New Delhi/JCDA (AF) Nagpur (As the case may be) the unit desiring to pursue the matter, is to report with full details, within a week of receipt of the third completed Statt. 'B' from the PCDA (AF) /CDA (AF) New Delhi/JCDA (AF) Nagpur (As the case may be) to HQrs Commands/ Air HQrs (in respect of units directly under Air HQrs/B& CI), with a copy to the PCDA (AF) /CDA (AF) New Delhi/JCDA (AF) Nagpur (As the case may be) for obtaining settlement from PCDA(AF)/CDA (AF) New Delhi/JCDA (AF) Nagpur (As the case may be) or taking other appropriate action.

- (2) Column 6- No amount (or part thereof) should normally be allowed to remain unadjusted by the PCDA (AF) /CDA (AF) New Delhi/JCDA (AF) Nagpur (As the case may be) after second reference on statement 'B' from the unit. In case of any such amount remaining unadjusted thereafter the PCDA (AF) /CDA (AF) New Delhi/JCDA (AF) Nagpur (As the case may be) is to give detailed and self content reasons for not accepting the units adjustment (in a separate addendum if space in this column does not permit of insertion of full details) when sending to units the third monthly statement 'B' containing the objection. Similarly, the details for relevant code head(s) pertaining to each such unit should also be forwarded by the PCDA (AF) /CDA (AF) New Delhi/JCDA (AF) Nagpur (As the case may be) to HQrs Command concerned or Air HQrs (B & CI) (in case of units directly under Air HQrs) with the monthly statement 'B' for that month.

ANNEXURE I TO STATEMENT 'B'

(Referred to in para 199)

(Reasons for non-adjustment (Refer col.6 of statement 'B' for))

Code Head	Unadjusted Vouchers			Reasons for non-adjustment by the Unit	Views of the PCDA (AF) Dehra Dun /CDA (AF) New Delhi/JCDA (AF) Nagpur (As the case may be)
	Month	Voucher No	Amount		
1	2			3	4

ANNEXURE II TO STATEMENT 'B'

(Referred to in para 199)

Reasons for non-adjustments (Refer to Col. 8 of Statement 'B' for the month of _____)

Code Head	Suggested amount by PCDA (AF) Dehra Dun /CDA (AF) New Delhi/JCDA (AF) Nagpur (As the case may be) for addition to or reduction from the amount shown in Col. 4 of Statement 'B'			Reasons for addition or reduction of amount given in Col. 2	Views of the Unit
1	2			3	4

ANNEXURE I (d)

(Referred to in para 199)

REGISTERED

NO. IMP/

Office of the PCDA(AF) Dehra Dun /CDA (AF) New
Delhi/JCDA (AF) Nagpur (As the case may be)

Dated

To,

Commanding Officer,

Subject :- Expenditure against Financial Allotments under Locally Controlled Heads for the Year

Reference :-

Statement 'B' showing details of expenditure under the various Locally Controlled Heads upto the end ofCash account for and direct booking, adjustments carried out in in respect of your unit is hereby forwarded. It is requestd that the amounts compiled by this office may please be reconciled/ readjusted with your records and intimation thereof may please be forwarded immediately through Annexure I of the current month.

Encl – As stated.

Account Officer

ANNEXURE I (e)
(Referred to in para 199)

No. IMP/

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS (AIR FORCE),)/CDA (AF) NEW DELHI/JCDA
(AF) NAGPUR (AS THE CASE MAY BE)

To

THE COMMAND ACCOUNTANT/OFFICER COMMANDING

Subject : Expenditure against financial allotments under locally heads for the year__

Reference : Air HQrs letter No. AIRHQ/.....dated.....as amended from the time to time.

Statement 'A' showing position of expenditure as compiled by this office up to the end of against financial allotment under the locally controlled heads shown therein is enclosed. Statement 'B' showing details of expenditure compiled under Code Head separately for each unit under your control has already been sent to units vide this office No. Imp/..... dated.....

2. In this connection, the following observations are made:-

- (i) Code Heads.....as the expenditure having already exceeded.....the sanctioned allotment, you are requested to obtain further allotment. In the meanwhile the expenditure should please be viewed as having been accepted provisionally in audit.
- (ii) Code Heads.....As the expenditure is progressing at a rate likely to exhaust the allotment before the end of the year, you are hereby requested to take action to have the allotment increased.
- (iii) Code Heads.....As the expenditure has been incurred without any allotment, you are requested to obtain allotment under this head.
- (iv) Code Heads.....As the expenditure, if usually below and saving can be foreseen. it is requested to surrender the portion of the allotment as is likely to be unnecessary for the rest of the year.

3. Code Heads.....The expenditure having already exceeded the sanctioned allotment, you are requested to take action as laid down in Rule 120 FRI Part I. In the meanwhile the expenditure should please be viewed as having been accepted, provisionally in audit.
4. Annexure II in respect of the Units mentioned in overleaf are enclosed for your information.

Reconciliation Statement in respect of head advances Imprest Holders Annexure 'J' Code Head 0/018/60

(Referred to in para 200)

Sl No.	Account No.	Command/Unit	Opening Balance as on	Amount debited to code Head 0/018/60
1	2	3	4	5

Receiving Unit (+) paying unit (-)		Amount credited to code head 0/018/60		Amount outstanding under code head 0/018/60
6		7		8
Amount as per cash	Difference of col.8 and 9	Receipt in contra link	Payment in contra link	Amount in transit
9	10	11	12	13

U/R (+)	U/R(-)	Contra (+)	Contra (-)	Compiled (+)	Compiled (-)
14	15	16	17	18	19

ANNEXURE 'K'

(Referred to in Para 202)

List of Reports and Returns due from Imprest Section

S/N	Description of Report/Return	Authority	To whom sent	When due
1	2	3	4	5
<i>Weekly</i>				
1	Progress report of letters	Para 16 OM Part II (Vol. I)	O&M Cell	Every Monday
<i>Monthly</i>				
1	Punching Medium Certificate	Para 31(4) OM Part XI	Accounts Sec.	03 rd of the following month
2	Major Financial Accounting Irregularities	Para 667 OM Part II Vol. I	IA Sec.	01 st of the following month (NIL report is not to be sent)
3	CGDAs Progress Report	G/0175 dated 24.09.1959	AN-II Sec.	12 th of the month
4	Monthly Leave Statement other than CL	AN-VI/030 dated 23.06.1970	AN-VI Sec.	06 th of the month
5	Statement showing broad details of items booked under main head IV(f) & 5B(q)	A/X/109-I dated 25.05.1956	Accounts Sec.	05 th of the month
6	Change of Local Address of DAD personnel	G/538/VIII dt. 05.10.1949	AN-I Section	15 th of the month
7	Expenditure incurred out of budget allotment detailed head Transportation 014/17	AN/VI/3675-IX dated 26.11.1968	AN-VI Sec.	17 th of the month.
8	Reconciliation of Sch. III with Sectional Compilation	A/096-III dated 04.08.1964	Accounts Sec.	20 th of the month
9	Statement 'A' & 'B' including March final and March supplementary	AFO(PS) 09/57 and AFO 54/77	Units/Commands /Gp. HQrs/Air HQrs	26 th of the following month of the C/A
10	Statement showing particulars of SGA employed on supervisory duty.	AN-I/4389 dated 03.11.1971	AN-I Section	05 th of the month.

S/N	Description of Report/Return	Authority	To whom sent	When due
1	2	3	4	5
<i>Quarterly</i>				
1	Statement showing important losses of cash, overpayments etc. written off by authorities lower than Govt. of India	Para 550 Defence Accounts Code	I.A. Sec.	15/01, 30/04, 15/07 & 15/10
2	Members of staff engaged in Top Secret work	AN-VII/4361 dt. 24.05.1967	AN-VII Sec.	10/01, 10/04, 10/07 & 10/10
3	Official language of the Union of India. Progress report regarding progressive use of Hindi.	AN-VII/0753 dt. 27.07.1972	Hindi Cell	25/03, 25/06, 25/09 & 25/12
4	Exhibition of losses in appropriation Accts. Def. Services	Part I O O No. 87 dt. 06.07.1966	F. A. Sec.	10/01, 10/04, 10/07 & 10/10
5	Suggestion Scheme	Part I O. O. 45 dt. 09.12.1964	I & R	01/01, 01/04, 01/07 & 01/10
6	Proforma 'X' report ref. to outside parties (except CGDA)	Part I O. O. 70 dt. 03.06.1960	Pay Tech	15/03, 15/06, 15/09 & 15/12
7	Annual Audit Certificate rendition of report on outstanding items	FA/78/69	I. A. Sec.	10/10, 05/01 & 20/04
8	Inventory of Dead Stock Articles	AN-II/Dead Stock-IV dt. 17.01.1972	AN-II	05/02, 05/05, 05/08 & 05/11
<i>Half yearly</i>				
1	Hindi teaching scheme to Central Govt. employees	G/0753-III dt. 06.03.1962	AN-VII Sec.	02/04 & 02/10
2	Hindi teaching scheme roster of persons to be trained in Hindi	AN/VII/3765/R/ XVIII dt. 27.05.1967	AN-VII Sec.	05/06 & 05/12
3	Letters referred to CGDA New Delhi O/S for more than 06 months	AN-II/X/57-VII dt. 31.10.1970	AN-II Section.	15/01 & 15/07
<i>Yearly</i>				
1	Annual Audit Certificate	Part I O. O. No. 69/60	I. A. Section	20 th July

S/N	Description of Report/Return	Authority	To whom sent	When due
1	2	3	4	5
2	Statement showing losses of cash over payments etc. written off by authorities lower than Govt. of India	CGDA No. 12014/AT dated 16.05.1968	F. A. Section	15 th April
3	Annual demand for Estt.	AN/I/3458 dt. 06.06.1972	AN-I Section	31 st May
4	Final withdrawal from GP Fund accumulation for House Building	AN-III/0723-III(HB) dt. 29.05.1968	AN-III Section	01 st January
5	Annual Estt. Return	G/X/19-X dt. 13.12.1957	AN-I Section	05 th January
6	Date of maturity of insurance policies finalised out of GP Fund accumulations	AN-III/3458-VI dt. 08.09.1970	AN-III Section	15 th January
7	Assessment of Annual Requirement Standard Army forms.	R/023-IV dt. 11.12.1970	Record Section	05 th April
8	M. F. A. I.	FA/112/1970 dt. 05.07.1970	F. A. Section	30 th April
9	Maintenance of Registers and rendition of report	Part II O O No. 03/58	AN-II Section	15 th June
10	Annual report of Books & Regulations held on charge and amendments thereto	R/034 dated 06.12.1971	Record Section	31 st December

ANNEXURE 'L'

(Referred to in Para 202)

List of Registers required to be maintained in Imprest Section

1. Attendance Register.
2. Leave Registers (Casual Leave and Earned Leave).
3. Register of initials of Officers and Staff serving in the Section.
4. Master Note Book of Orders.
5. Book of Instructional Orders/Section Order Register.
6. Register of files.
7. Register of spare copies of all Top Secret/Secret Circulars and documents
8. Register of books of regulations, etc.
9. Register of losses of cash written off by authorities lower than the Govt. of India
10. Register of infructuous expenditure exceeding Rs. 20,000/- in each case.
11. Audit Progress Register.
12. Register of watching expenditure against allotments under locally controlled heads.
13. Register of financial irregularities
14. D. V. Numbering Register/P. M. Register.
15. Register of Class 2 and 8 vouchers.
16. Register of Receipt & Disposal of Cash Accounts.
17. Register of identification numbers of Public Fund Accounts.
18. Register showing items of Rs. 2,000/= and over placed under objection for want of sanction of Govt. of India and other important items to be included in Annual Audit Certificate.
19. Register of D. I. D. Schedule.
20. Register of Fund Schedules
21. Register of recording schedules for dispatch to sections/parties concerned.
22. Register of fees for examinations conducted by city and Guild Institution of London.
23. Register for recording the receipt and disposal of certificate from AFCAO regarding receipt of Acquittance rolls.

NOTE :- Serial Nos. 1 to 21 for Fly Leaf instructions see O.M. Part II Volume II.

ANNEXURE 'M'

Control Chart for receipt and payment of C. R.

Record of Payments				Record of Adjustment in Cash Accounts		
Sl. No.	No & dt of telegram	No of CR as noted in telegram	Dt of receipt of CR	Amt Initially Paid Aud/SO/AO	Cash A/c in which adjd.	Initials Aud/SO/AO
1	2	3	4	5	6	7

ANNEXURE 'N'

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ANNEXURE 'O'

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IMPREST/FLY LEAF NO.1

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER FOR
IDENTIFICATION OF PUBLIC FUND ACCOUNT NUMBERS**

Authority : Para 182 OM Part III

Object : For recording Imprest Account numbers allotted to commands and self Accounting Unit/Formations.

The register will be maintained in the following proforma :

Sl No.	Name of Unit	Imprest Number	Account	Remarks
1	2	3		4

2. Separate pages will be allotted to each Command HQrs/Unit directly under Air HQrs.
3. Any cancellation of numbers (in case of move of a unit from one Command to another Command) and the fresh allotment of Account Numbers at the New location will be recorded in the Register quoting reference Nos. in the remarks column.
4. The register will be submitted to the Officer-in-Charge on the 25th of each month and the group officer quarterly in March, June, September and December.

IMPREST/FLY LEAF NO.2

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER OF RECEIPTS AND
DISPOSAL OF CASH ACCOUNTS**

Authority : Para 185 OM Part III

Object : To watch the receipt and disposal of cash accounts.

The register will be maintained in the following proforma :-

Sl No.	Name of Unit	P.F. Account No.	Month	Date of Dispatch by Unit	Date of Receipt by this Office	Date of Dispatch by Imprest Sec.	Initials Auditor/ SO(A)/AAO
1	2	3	4	5	6	7	8

- NOTE :-
1. The Register will be maintained Controlling authority wise and Air Force Unit wise under their Administrative Control.
 2. The monthly report regarding receipt and disposal of public fund accounts during a month will be compared with this register.
 3. The register with IAFA 489 duly completed will be submitted to Officer-in-Charge on the 10th of the 2nd month following that to which it relates and quarterly to group Officer in March, June, September, and December.

IMPREST/FLY LEAF NO.3

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER FOR THE PURPOSE OF RECORDING SCHEDULES FOR DESPATCH

Authority : Para 197 OM Part III

Object : To ensure correct dispatch of schedules to the parties concerned and to watch their timely return to the Imprest Section after necessary audit.

The register will be maintained on the following lines (separately for each section/party).

Sl No.	Top sch No. and A/C No.	Unit	Amount	Signature of the auditor of audit/R Section receiving the vrs.	Date of return Schedule	No. and dt. of the letter returning the schedule.	Initials of Auditor

2. Column 1 to 5 will be completed on receipt of the Top Schedule with Vouchers from the Group and the schedule No. against which the details are entered will be quoted on all the three copies of the relevant top schedule.
3. After entering, the schedule will be sent to the Local Audit Section/out side parties through Record Sec. for audit and return. Triplicate copies of the top schedule will be returned to the groups through the registers maintained for the purpose.
4. It will be ensured that full dated signatures of the auditor receiving vouchers with the two copies of the top schedules are obtained invariably.

Columns 7 and 8 will be completed on receipt of the duplicate copy of the schedules and the top schedules will be handed over to the auditors concerned within three days of their receipt and their initials obtained.

5. Reminders for the wanting top schedules will be issued every month and following certificates will be endorsed every month.

“Certified that the register has been examined carefully and all the entries have been properly entered therein upto the Cash Account.....

The following items are outstanding upto the cash account.....

S.O.(A)/AAO(AF)

6. The register will be submitted to the officer-in-charge monthly and quarterly to GO in March, June, September and December.

IMPREST/FLY LEAF NO.4

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER OF FEES FOR
EXAMINATIONS CONDUCTED BY CITY AND GUILD INSTITUTE OF LONDON**

Authority : Para 198 and Sl. No. 5 of Annexure 'H'.

Object : To ensure that all the amounts debited in the P.F. accounts of A.F. units on account of fees for different examinations conducted by city and guild Institute of London are credited to A.G., C.R.

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

Sl No.	Service No.	Rank	Name of Individual	Name of the Unit	A/C No.	Vr. No.	Amount
							S.D. Rs. Ps
1	2	3	4	5	6	7	8

Code Head	Initials		Remarks as to adjustment
	Clerk/Aud.	SO(A)/AAO(AF)	
9	10		11

2. The entries in col. 1 to 10 will be made by the Audit Groups concerned and further action to afford credit for the total amount entered in the Register taken centrally by Gp. II on receipt of list from Air Hqrs. and T.E. No. quoted in col. 11.
3. The register will be submitted monthly to Officer-in-Charge and quarterly to G.O. in March, June, September and December.

IMPREST/FLY LEAF NO.5

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER SHOWING THE RECEIPT
AND DISPOSAL OF THE CERTIFICATE FROM THE O.C.AF CAO REGARDING RECEIPT OF
ACQUITANCE ROLLS**

Authority : Para 187 of OM Part III.

Object : To keep a record of all the certificate and watch their disposal.

The register will be maintained on the following lines :-

Sl No1	Name of Unit	P.F. A/C No.	Month	Date of receipt of certificate from AFCAO	Date of verification
1	2	3	4	5	6

Initials of Auditor/SO(A)/AAO(AF)	Discrepancies Intimated by AFCAO	Action taken	Remarks
7	8	9	10

2. Column 1 to 5 will be completed on the date of receipt of certificate. Column 6 to 8 will be completed by respective group Supdt. after verification with relevant Cash Accounts.
3. Separate pages will be allotted for each Command/Group HQrs./Unit directly under the Administrative control of Air HQrs.
4. The registers will be submitted to the Officer-in-Charge on the 20th of each month and the group Officer Quarterly in March, June, September and December.

CHAPTER XII - Jt.CDA(AF) NEW DELHI

207. Objectives of this office are:-

To ensure:-

- (i) Correct maintenance of Pay and provident fund accounts by the AFCAO in respect of officers airmen and civilians of the Air Force (other than pay accounts of erstwhile Group 'D' civilians)
- (ii) Timely and correct compilation of expenditure in above cases, in Government Accounts.
- (iii) The correct maintenance of sheet Rolls by the AFRO as per Para 1051 regulations for the Air Force.
- (iv) Timely sanction of various types of pensionary awards to Air Force Officers and personnel below officer rank.

208. The office of the Joint Controller of Defence Accounts (AF) New Delhi is a sub section of Pay Tech Section of CDA (Air Force) New Delhi.

Duties

209. The duties of this office are:

Audit of:

- (i) IRLAs of IAF Officers, Airmen and civilians maintained under arrangements of the AFCAO New Delhi.
- (ii) Audit of Provident Fund accounts of Air Force Personnel (including civilians maintained by AFCAO)
- (iii) Audit of sheet rolls of Airmen/NCs (E) including Honorary Commissioned Officers.
- (iv) Various types of pensionary awards in respect of Air Force Officers/Airmen including NCs(E)
- (v) The following items of work:-

(A) Officers

- (a) Audit of pay bills of officers serving with Missions abroad (other than U.K.)
- (b) Verification of title to qualification pay of A.F. Officers.
- (c) Verification of debits/credit of T.A. Advances and Misc demands in respect of officers in the respective IRLAs.
- (d) Pre audit of terminal gratuity claims of E.C. & S.S.C. /E.S.C. Officers of AF.
- (e) Post audit of reimbursement of accommodation/garage hire charges and furniture rebate to AF Officers.
- (f) Audit of claims on account of reimbursement of water and electricity charges to AF officers.
- (g) Post Audit of claims on account of outfit allowance to AF officers.
- (h) Audit of Medical reimbursement claim of officers and Airmen in the Mission abroad.
- (i) Audit of claims on account of Command allowance to NCC officers.
- (j) Audit of claims on account of study allowance to A.M.C. Officers
- (k) Pre-audit of claims on account of monetary awards allowance to AF officers for passing preliminary/advance examination in modern language. (This is subject to extension of scheme by the Government of India from time to time). [Ministry of Defence letter No. 24/1/67/1184/C/D/ (AG-II) dt. 25-5-68 and AFO 303/70].

- (l) Audit of claims on account of language reward to officers.
- (m) Audit of claims on account of reward for passing JAGS Examination.
- (n) Audit of leave account of Air Force officers maintained by Leave Encashment Cell (LEC) established at AFCAO at OPW
- (o) Pre-audit of claims on account of refund of excess recovery of Motor car/Motor cycle advance of AF officers (AFI 2/S/66).
- (p) Check and counter signature of LPC-cum- data sheet /LPC of AF Officers transferred to pension establishment (AFO 261/73)
- (q) Audit of Draft Gazette Notification relating to appointment, confirmation, promotion and retirement.
- (r) Pre-audit of claims for Qualification pay/ Qualification grant/ Technical Pay of Air Force Officers.

(B) Airmen

- (a) Post-audit of pay bills of airmen serving with Mission abroad (other than U.K.).
- (b) Verification of debit/credit of T.A. advances and Misc demands in respect of Airmen in the respective IRLAs
- (c) Post audit of claims on account of outfit allowance to airmen proceeding on courses of instructions abroad and of those posted to Indian Mission abroad and Airmen promoted as Honorary Commissioned officers.
- (d) Post audit of medical reimbursement claims of airmen serving in the Missions abroad
- (e) Service gratuity claims of airmen discharged otherwise than on medical grounds.
- (f) Training Bounty claims of airmen of Aux. Air Force
- (g) Retaining fee claims – Reservists of the Air Force.
- (h) Scale check of meritorious service, long service and good conduct medals.
- (i) Check and countersignature of LPCs cum Data sheet of airmen transferred to pension establishment.
- (j) Pre-audit of NE balance and verification of MO receipts.
- (k) Pre audit of rent reimbursement claims of MWO/WO granted Hony. Commission.
- (l) Audit of sheet Rolls of Airmen/NCs (E) including Honorary Commissioned Officers.

(C) Civilians

- (a) LORA claims in respect of Air Force Civilians serving in Concessional are.
- (b) Check of superannuation statement of Air Force civilians.

(D) Miscellaneous-I

- (a) Pre-audit of substantive promotions and post audit of acting promotions of airmen.
- (b) Check of annual establishment returns.
- (c) Verification of Ist year permanent service (including previous continues temporary/Quasi permanent service) and last three years permanent service of civilians.
- (d) Counting of former service towards pension/gratuity airmen.
- (e) Issue of certificates of Air Force service in respect of ex-airmen employed by civil department.
- (f) Recoveries of leave salary and pension contribution in respect of Air Force Officers/Civilians on deputation to other Departments/Foreign services. However, allocation of leave salary and pension contribution between different Ministries/

Department of Central Government and between Central and State Government has been dispensed with

Scale audit check over the strength of Air Force officers, Airmen and Air Force civilians.

- (g) Scale audit of Air Force Officers, Wing commander and above
- (h) Rendering of audit report regarding certain items relating to pay and leave etc

(E) Miscellaneous-II

- (a) Check of recovery returns in respect of Air Force contributory education Fund, Permanent Commissioned Officers Benevolent Fund, Air Force Officers and Airmen and central Army Mess fund Army Officers.
- (b) Check of recovery returns on account of PLI premium relating to the Officers, Airmen and Civilians.
- (c) Check of recovery returns on account of Motor car/cycle advance in respect of Air Force Officers and civilians Bicycle advances. Airmen and civilians and House Building advances relating to officer.
- (d) Reconciliation of form IAF (F)-1505 in respect of payments made on acquaintance rolls by IAF Imprest Holders and preparation of reconciliation statements of balances under (i) suspense head (0/018/61) and Field Deposit Head (0/016/01)
- (e) Compilation of pay and allowances

(F) Audit of Provident Fund Accounts

(G) Pension

Sanction of:-

- (a) Service pension AF officers/Airmen including NCs (E).
- (b) Family pension AF officers/Airmen including NCs (E).
- (c) Invalid/Disability Pension AF Officers/Airmen including NCs (E).
- (d) Commutation of pension when not sanctioned along with service pension.
- (e) Ex-gratia award and family gratuity in respect of AF officers/Airmen killed in flying accident.
- (f) Service gratuity/DCRG/Invalid gratuity to officers retired with less than 20 years of service or is invalidated out of service due to a disability neither attributable to nor aggravated by Air Force Service.

Audit of the individual running ledger Accounts of the Air Force Officers, Airmen, including NCs (E), civilians officers and other civilians of the IAF.

210. (1) The individual Running Ledger Accounts of the IAF officers Airmen Civilians (Gazetted and non Gazetted) irrespective of place of duty of the individuals, are maintained under service arrangements at the AFCAO New Delhi. These IRLAs and their connected documents are audited by the Joint. Controller of Defence Accounts (AF) New Delhi attached to the office of the AFCAO, under the control of the Controller of Defence Accounts (AF) New Delhi.

The procedure of audit of IRLAs set out in para 429 seq. Defence Audit Code will be observed.

(2) Debit balances in effective, Accounts

All cases of real debit balances are to be reported to the units by the O.C., AFCAO every month. Units are to accord high priority in scrutinizing such statements. Unless covering authority for payment exists, the commanding officers are to authorize cash restrictions without delay. It should be seen in audit that adequate and prompt action is taken by the OC AFCAO/Cos units etc. Cases

where tangible results are not achieved in spite of act on taken by the AFCAO or where action is not taken at all will be reported to the CDA(AF) for inclusion in the report on the Major Financial and Accounting Irregularities.

- (3) The IRLAs are closed monthly by the AFCAO and the monthly summaries are prepared. The audit of these documents will also be carried out on monthly basis. The method of selection will as follows:-
 - (a) One month accounts in a quarter will be selected for detailed audit.
 - (b) One third of the total number of IRLAs will be selected for audit each month on the basis of the unit ledgers/binders maintained by the AFCAO and detailed audit will be carried out for the month selected in the quarter.
 - (c) The selection of the Ledgers/Binders will be made in such a manner that all the Ledgers/Binders come up for audit during the Quarter though the month selected for detailed audit may vary for each batch.
- (4) A brief and precise record of the formula defining the serial numbers of IRLAs selected for test check during each period should be kept permanently for future reference.
- (5) The orders affecting pay and allowances and the credits to officers, airmen, civilians etc. and recoveries from them will be checked, bearing in mind the fundamental principle (in test check) that all credit entries will be traced from the IRLAs into the relevant documents and vouchers and that all debit entries will be traced from the vouchers, PORs, Office Orders etc., into the IRLAs.

Some typical formula for selection of one third of the acquittance rolls and PORs etc., for test check are laid down in Appendix 'A' and Appendix 'B' respectively.

- (6) The O I/c., will also select a certain percentage of IRLAs for his test check. His percentage of selection will be fixed by CDA (AF) from time to time keeping in view the state of accounts.

210 – A The quantum of test check to be carried out by the SO (A)/AAO over the work done by the auditors will be as under:-

Item of work	Percentage
1. IRLAs	5 for AF officers 3 for airmen and 5 for civilians
2. Gazetted Notification AF officers	5
3. PORs items relating to 1 st charge, change of scale, discharge, resignation etc. will be specially selected for test check	2
4. Misc credits	2
5. Rent Bills	2
6. Fund deduction	1
7. Acquittance Rolls	1
8. Remittances AF officers	2
9. Remittances and allotments –Airmen	2
10. Closed Pay Books AF officers and airmen	2
11. Recurring debits like Income Tax CHS etc.	1
12. Summaries	1

13.	Misc Debits Demands	1
14.	Non effective IRLAs	100
15.	M.O. Acknowledgements	1
16.	Terminal gratuity	100

The fact of test check carried out by the SO (A)/AAO will be recorded by noting the words “TC” under his initial in the IRLAs, audit registers and in other relevant documents reviewed by him. Particulars of the PORs/office orders and other vouchers/documents test checked by the SO (A)/AAO will be recorded in a register of test check by the SO (A)/AAO.

Compilation of pay and allowances of the Air Force officers, Airmen, Civilian officers and other civilian on I.R.L.A. system of pay accounting.

211. (a) Compilation of Pay and Allowances of Air Force Officers, Airmen, Civilian officers and other civilians on IRLA system of pay accounting is done on an entitlement basis, which involves operation of the Field Deposit and certain other suspense heads.
- (b) Summaries are prepared by the AFCAO, separately for officers, airmen, civilian officers and other civilian and further divided for personnel serving with (1) Air Headquarters and (2) Formations other than Air Headquarters. These summaries are passed on to the Joint. Controller of Defence Accounts (AF) New Delhi by 25th of second month following that to which they relate. Two copies of schedules in respect of PLI Motor Car/Motor Cycle, and House Building etc. advances and complete details of deferred pay and terminal benefits are submitted by the AFCAO with the relevant summaries.
- (c) On receipt, these summaries are carefully checked with reference to these summaries, abstracts of receipts and charges are prepared and a punching medium is raised and forwarded to the CDA (R&D) EDP Cell New Delhi with a copy to Main Office.
- (d) Two copies, each of PLI Motor Car/Motor Cycle, Cycle and House Building etc. schedules showing the name of subscribers, with their service numbers and the amounts recovered from them on account of monthly recovery are prepared by the O.C. AFCAO New Delhi and forwarded to the JCDA (AF) New Delhi. They will be checked with reference to the summaries referred to in sub para (c) above. One copy each of the schedules will be forwarded to the Account section of the Office of the PCDA (Air Force) Dehra Dun.
- (e) A chart indicating the number in which the items appearing in the abstract of receipt and charges are classified is given in at Annexure ‘A’.

Scale Check –IAF strength officers – Total Strength

212. The Joint Controller of Defence accounts (Air Force) New Delhi will:-
- (a) Maintain a chart in the proforma ‘A’ to Annexure ‘B’ separately for each branch showing the strength of IAF Officers sanctioned for each unit and formation according to ranks.
- (b) open a card for each officer, complete it with reference to IRLA after each quarterly audit arrange them branch-wise and rank-wise and in an alphabetical order, count the numbers in each branch and rank, enter in column 3 of the perform ‘B’ (Annexure ‘B’). Numerical return to be prepared separately for each branch and work out the surpluses branch-wise and rank-wise if any.

- (c) Place under objection any excess over the authorised strength duly supported by a statement showing the number of officers paid and the period for which they have been paid to enable Air Headquarters to take regularisation action.

212(A) Scale Audit of Officers of the rank of Wing Commander and above- The scale audit of officers of the rank of Wing Commander and above will be carried out on unit basis with effect from 1-7-71. For this purpose a register will be opened and maintained in the proforma vide Annexure 'C'. A separate page will be allotted to each Air Force Unit/Formation and an index to the register will also be prepared. The name of the unit/formation or Directorate, as the case may be, will be noted at the top of each page and particulars/details as per table given in Annexure 'C' will be recorded. Formations having different Directorates with separate authorised strength such as Air Headquarters will be allotted sub pages for each Directorate.

Appointment, Confirmation, Promotions and Retirement – Air Force Officers

- 213. Appointment, Confirmation, Promotions and Retirement of Air Force officers are vetted by Jt. CDA (AF) New Delhi who is entrusted with the vetting of Air Force List with their IRLAs and vets the draft substantive promotion list.

Acting Promotions – Air Force Officers

- 214. Promotions to and reversions from acting ranks will be checked with reference to:-
 - (a) Command Routine orders and PORs (up to the rank of Wing Commander/Gazette Notifications (in respect of Group Captains and above) received in the office of the JCDA(AF) New Delhi.
 - (b) Air Headquarters sanctions notifying grants, relinquishments etc. of acting ranks.
 - (c) Unit strength returns at Air Headquarters

It will be seen that all PORs have been received, not more than one POR has been issued notifying the filing up of any particular vacancy and that acting promotions and reversions, as notified from time to time, are within the authorised establishment.

No vetting regarding promotions DG No. in respect of Air Force Officers is done by D J CDA (AF) New Delhi. Acting Promotions to the rank of Group Captain and above is considered initially by Air Headquarters Promotion Board.

Acting promotion to the rank of Group Captain and above and relinquishment thereof is approved by the Ministry of Defence and notified in the CRO's Acting promotions to the rank of Wing Commanders and below and also the relinquishment of such acting rank is notified in CROs

Scale Check – Air Force Civilians.

- 215. (A) The scale check over the strength of Air Force Civilians will be conducted every quarter by the Jt. CDA (AF) New Delhi from the monthly strength check statements submitted by All Air Force Units/Formations on the proforma prescribed by Air Headquarters, the register of sanctioned strength maintained in his office and the monthly summaries of IRLAs furnished by the AFCAO. The result of the check will be recorded on the strength check statement under the dated initials of the Auditor and SO (A)/AAO. Excess, if any in the actual paid strength over and above that sanctioned in the authorised establishment of Air Force Units/Formations will be reported to the units/Formations concerned for regularisation action.

Scale Audit Airmen

215(B) The scale audit of Airmen is conducted on all India basis trade-wise, rank-wise and group-wise one month in a year will be selected for details check. The following action/checks are taken/ exercised:-

- (i) Copies of Govt. letters sanctioning the establishment strength of each Unit/Formations are received direct from Ministry of Defence Authorised Establishment figures are extracted from the Govt. letters and posted in sanctioned strength register trade-wise, group-wise & rank-wise.
- (ii) One month in a year is selected for scale audit.
- (iii) Trade-wise rank-wise and group-wise figures of paid strength of airmen are tabulated with reference to the summaries for that selected month.
- (iv) The figures at (i) & (iii) above are compared and any variations (Surpluses or deficiencies) are noted the excess if any, with actual paid strength over and above that as sanctioned in authorised establishment are taken up for regularisation action. Nil report is also rendered.

Rendition of Audit reports regarding certain items of pay leave etc.

216. Types of cases for which audit reports will be rendered by the Jt. CDA (AF), New Delhi direct to the CFA concerned are given in Appendix 'E'. Copies of these audit reports are, however, to be endorsed to the CDA (AF) New Delhi for review by him whenever considered necessary. Cases where comments are to be offered or aspects other than basic verification to facts should, however, be routed through the CDA (AF) New Delhi.

Disposal of uncleared credit balances in respect of (i) released (ii) discharged or invalided airmen including enrolled followers and civilians for whom IRLAs are maintained by AFCAO

217. All credit balances outstanding in the IRLAs of released, discharged or invalided airmen including enrolled followers and civilians for whom IRLAs are maintained by the AFCAO will normally be settled by the AFCAO. Where this is not possible and the AFCAO will prepare schedules in triplicate showing the uncleared credit balances as at the close of each accounting periods and forward the original and duplicate copies to the Jt. CDA (AF) New Delhi who will verify the correctness of the amounts shown therein and forward the original copy of the list duly countersigned to the CDA (AF) for necessary action.

He will allot a serial number to each of the schedules and will record the necessary particulars in an "INDEX REGISTER". The detailed list attached to the schedules will then be securely pasted on the left hand side of a register (Register of schedules with detailed sheets of credit balances of AF personnel). The right hand side pages being numbered. On receipt of applications from the individuals concerned for payment of the amounts due to them through the AFCAO, the claimants title will be verified from the above register and if found in order the claim sent to CDA(AF) for authorization to AFCAO for payment through his Imprest Account duly supported by the letter of authority in original. A copy of the letter of authority will also be endorsed by of the letter of authority, will also be endorsed by CDA (AF) to the Jt. CDA (AF). On receipt of the copy of the letter of necessary entries will be made on the right hand side of the register of schedules, etc., against the individuals' concerned showing the number and date of the communication under which the amount has been authorised for payment by CDA (AF).

Audit of Provident Fund Accounts

218. The work relating to the maintenance of Provident Fund Accounts of Air Force Personnel (including civilians) has been transferred from Jt.CDA(AF) Meerut to OC, AFCAO New Delhi w.e.f. 1-4-74 vide AFO 66/76. According to this AFO, OC, AFCAO has been designated as Accounts officer of Fund accounts. Jt. CDA (AF) is responsible for audit of the fund accounts maintained by the OC, AFCAO, in accordance with the instruction contained in paras 219 et. Seq. of this chapter and the audit drill of fund section which lays down the detailed procedure for dealing with each item of work.

Audit of Fund Accounts Maintained by OC, AFCAO

219. The fund section of Jt. CDA (AF) Office will be responsible for the following items of work. The scope and extent of check to be exercised on the various documents maintained by the OC, AFCAO and the detailed procedure therefore will be as laid down from time to time in the audit drill of fund section.
- (a) Pre-audit of claims for final withdrawals (Other than those for financing LIC premia), interim payments and final settlement of fund accounts in respect of non effective cases.
 - (b) Annual checking of opening balances in new year's fund card with the closing balances in the previous year's cards.
 - (c) Checking of Appx. 'B' (summary of IRLAs) once a year in Accounts for March paid in April with fund cards.
 - (d) Checking of monthly variations statement with (i) affected fund cards (ii) affected IRLAs
 - (e) Checking of broad sheet of monthly closing balances with fund cards.
220. Claims for final withdrawals from Provident Fund (Other than for financing LIC Premium), interim payments and final settlement of fund accounts in respect of non-effective cases will be subject to pre audit by Jt. CDA(AF) while claims for refundable withdrawals (Ty Loan) and withdrawals for financing LIC premium will be subjected to post audit. In case where the final fund amounts show debit balances these accounts will be noted in the demand register and recovery watched.
221. While the recoveries on account of Provident funds made through the IRLAs will be complied by the Jt. CDA (AF) on the basis of the monthly summaries of IRLAs furnished by OC, AFCAO vide Para 211 payments on account of provident Funds made by the units from their imprest and cash recoveries made by units will be compiled by the Imprest Section of CDA (AF). The particulars of amounts compiled to the different fund code heads by the Jt. CDA(AF) and Imprest section of PCDA(AF) Dehradun will be intimated by them to the OC,AFCAO monthly to enable him to reconcile the amounts posted in the fund ledger cards with the compiled actual, as stipulated in Para 30 of AFO 66/76
222. Post-audit of fund accounts will be carried out by Jt. CDA (AF) on a monthly basis (except in respect of items which are required to be checked once a year), each documents being subject to the percentage check prescribed in the audit drill.
223. The typical methods of selection of accounts for test check contained in Appendix 'A' and Appendix 'B' may mutatis mutandis be adopted.

NOTE- Detailed audit points to be seen while auditing the fund accounts are contained in Appendix 'F'

Deposit Linked Insurance Scheme

224. Claims under this scheme in respect of deceased Air Force personnel are prepared by the OC, AFCAO indicating the amount of closing balances in the Provident Fund during the last 36 months preceding the month of death, the average thereof and the amount payable under the scheme. These claims will be pre-audited and passed for payment by Jt. CDA (AF) after due verification of the relevant documents and a suitable note will be kept on the fund ledger card to avoid double payment

NOTE- Detailed audit points to be seen while auditing the DLIS claims are contained in Appendix 'G'

Audit of Sheet Rolls

225. The audit of the record copies of sheet rolls of Airmen/NCs (E) will be spread over the whole year in such a way as to ensure that 33.33% of the sheet rolls are audited annually. In this manner in a cycle of 3 Years the audit of all sheet rolls should be completed. It will be seen in audit which will be from the last audited stage as indicated by last audit encasement on the sheet rolls that the same are maintained by the AFRO correctly as envisaged in Para 1051 of Regulations for Air Force.

NOTE 1- A proper record of sheet rolls audited along with the period of audit will be kept in a special register.

NOTE 2- The SO/AAO will test check 2% of the sheet rolls checked by the auditors, After audit, the sheet rolls duly enfacd as audited indicating inter-alia the period of audit and objections/observations raised, if any, returned with the objection statement.

In case of Air Force personnel proceeding on discharge/pension establishments a nominal roll of such individual will be sent by the AFRO monthly so that the sheet rolls could be audited well in time.

Delegation of authority to Jt. CDA (AF), CDA (AF) to sanction of various types of pensionary awards relating to Air Force Officers and personnel below officer rank.

226. The power to grant various types of pensionary awards to Air Force Officers and personnel below Officer rank were delegated to Jt. CDA (AF)/CDA (AF) w.e.f. 1-11-85 (i.e. those who retire or die while in service on or after 1-11-85) vide Govt. of India Min. of Defence letter No.5/2/76/D (PENSIO/SERVICES) DT.28-6-85 and necessary administrative instructions on this Govt. letter were issued under CGDA's cir No. 5638/AT-P dt. 23-7-85. Both the Govt. letter and CGDA's Circular are reproduced as Annexure 'I' and 'II'. The instructions contained in OM Part IV Vol II (Grants Commissioned Officers) and Vol IV (Grants Other Ranks) will be followed mutatis mutandis while scrutinizing various types of pensionary awards to Air Force Officers and Airmen including NCs (E) respectively.

(1) Pension claim in respect of Air Force Officers.

General: - The retirement orders are issued one year in advance. Thereafter expeditious action is taken to obtain necessary information by all concerned. The following documents/information will be furnished to Jt. CDA (AF) by various agencies at least six months before the date of retirement of service officers.

(A) From AIR HQ

Certificate of service as para 6 of Annexure V to Appendix 'W' to AFO 247/77

(B) From the pensioner through Directorate Of Air Veterans (DAV) AIRHQRs

- (i) Two copies of attested joint photograph along with wife.
- (ii) Statement of family details.
- (iii) Bank (indicating Bank A/C No.) from where the officer wishes to draw pension.
- (iv) Nomination form for LTA duly attested by Directorate of Air Veterans (DAV).
- (v) Release Medical Board proceeding through Directorate of Air Veterans (DAV) AIR HQRs.
- (vi) Application for communication.

(C) From AFCAO through O-IV section of Jt. CDA (AF)

- (i) Full pay commissioned service certificate as per Appendix IV to AFO 217/77
- (ii) Information as to whether the Officer is not willing to continue to hold the paid acting rank on the date of retirement.
- (iii) Pay of rank last drawn and 10 months average pay as per Appex 'F' to AFO247/77.
- (iv) Details of long term advances, overpayments demand and interest to be recovered from DCRG.
- (v) Certificate of service for the deputation period if any and intimation regarding the receipt of Pension contribution/Leave salary if recoverable.

Checking of Documents

- (i) It will be seen that the claims are complete and particulars of the officer viz service No, Name, Rank, date of Birth, date of promotion are correct w.r.t Air Force List.
- (ii) That the station/DPDO/BANK etc. from which the officer desires to draw pension are correctly given wrt the list of DPDOs received from PCDA (P) Allahabad.

- (iii) That non-qualifying service and previous service to be counted for pension have been correctly worked out by CDA (AF).
- (iv) That, if cash allowance for gallantry decoration is claimed, an entry to this effect exists in retirement orders.
- (v) That joint photograph has been attested by OC/Adjutant of the last unit served by the retiring officer.
- (vi) That nomination for LTA has been accepted countersigned by Directorate of Air Veterans (DAV) or the officer authorised for the purpose.
- (vii) That in case of permanent absorption in Public Sector undertaking/Autonomous body, necessary orders are issued by Air HQrs that provisions of Govt. letters regarding permanent absorption have been made applicable.
- (viii) That Anticipatory Pension certificate, declaration for grant of anticipatory pension, commutation application are complete in all respect.

Thereafter a working sheet is prepared and the rate of pension DCRG and amount of commutation as well as Family Pension worked out as per scales laid down in Pension Regulations and Ministry of Defence letter No. 1(5)/87/D(Pension/Services) dt. 30-10-87 and other Govt. orders issued from time to time. After completion of the working sheet a draft PPO and intimation to the Officer are prepared. The intimation is approved by AAO and PPO containing award of service pension, DCRG, Commutation (100% in case of permanent absorption if option to this effect is exercised by the officer) and family pension is submitted to the AO/SAO for approval.

After approval of the PPO, PPO Number is allotted w.r.t. PPO register and put up to officer authorised to sign the PPO for signature and thereafter disposed of as under:-

- (1) Original PPO along with joint photograph and nomination form are sent to PDOs duly embossed with a special seal.
- (2) The duplicate copy of PPOs will be sent to P CDA (P) Allahabad in batches.
- (3) The triplicate copy of PPO is sent to Directorate of Air Veterans(DAV)
- (4) The draft PPO along with one spare copy of PPO is recovered with other relevant documents.

(2) Disability pension in respect of Air Force Officers

Initial grant of disability pension is made on receipt of sanction from Govt. of India Min. of Defence that the disability was attributable or aggravated by Air Force Service and also indicating the percentage of disability.

There will be no periodical reviews by the Resurvey Medical Boards for reassessment of disabilities. In cases of disability adjudicated as being of a permanent nature, the decision once arrived at will be final and for life unless the individual himself requests for a review. In cases of disabilities which are not of a permanent nature, there will be only one review of the percentage by Reassessment Medical Board, to be carried out later, within a specified time frame. The percentage of Disability assessed/recommended by the Reassessment Medical Board will be final and for life unless the individual himself requests for a review. The review will be carried out by Review Medical Board constituted by DGAFMS. The percentage of disability assessed by the Review Medical Board will be final.

(3) Family Pension in respect of Air Force Officers

On the death of an Officer a casualty is published by Air HQrs. giving details of service, family particulars of the officer. On publication of casualty report expeditious action is taken by all concerned.

Air HQrs and AFCAO will furnish following information/documents to Jt.CDA (AF), New Delhi.

AIR HQrs will furnish:-

- (i) Nomination Form
- (ii) Pension papers on MPB 501

- (iii) Govt. Sanction in case of special family pension.

AFCAO (Through O-IV of Jt.CDA (AF), will furnish full pay Commissioned Service Certificate and outstanding and interest thereon in respect of the officer.

On receipt of the above information PPO is prepared sanctioning Family Pension and Death gratuity as per existing rules on the subject.

The procedure for preparing PPO is the same as in the case of normal retirement.

(4) Ex-Gratia award

Special benefits in cases of death and disability in service payment of ex-gratia lump sum compensation to the families of the Defence service personnel who die in harness shall be regulated in accordance with the instructions contained in Govt. of India, Min. of Defence No.20/1/98/D (Pay/Services) dated 22.09.1998 as amended vide letter of even number dated 12th April, 1999, 19th May, 2000, 21st October, 2008 and No.20 (5)/2009/D (Pay/Services) dated 4th June 2010.

With the issue of Govt. of India Min of Defence letter no. I [40/89-D (PEN-C) dt 10-4-91 powers to sanction this award have been delegated to CDA (AF). Grant of Ex-gratia and special pension award in such cases shall be adjudicated by Pension Sanctioning Authority. Authenticated copy of the certificate to the effect that the Officer/personnel was travelling in service Air craft on bonafide Govt./Official duty at the material time to fatal accident rendered by OC unit and authenticated by concerned service HQrs. This delegation would also be applicable to Officers/personnel who sustain injuries in aircraft accident and subsequently die (on account of such injuries) without joining duties.

The powers delegated under this letter would equally be applicable to the following category of personnel involved in fatal accident, while on flying duty or travelling on bonafide duty in service aircraft.

- (i) Air crew (including AOP personnel)
- (ii) Para Personnel
- (iii) Air dispatch personnel

(5) Service pension award

The work relating to grant of service pension in respect of Airmen has been computerised. Service pension claims are initiated by AFRO four and half months before retirement/discharge of Airmen/NCs (E) as laid down in AFO 40/89. AFRO is to forward three copies of LPC-cum-DATA Sheets along with record copy of sheet roll/enrolment from and other pensionary papers to AFCAO. On receipt of LPC-cum-DATA sheet along with record copy of sheet roll and other pensionary papers, AFCAO will verify cols. 2, 3, 8 & 20 with IRLA and fill up cols. 38 to 45 and signatures attach current IRLA and forward it to Jt.CDA (AF) for audit. In col. 38, the basic pay the airmen would draw on the date of discharge/retirement is to be shown. Jt.CDA (AF), after audit and affixing the LPC seal will forward all documents to Jt.CDA (AF), (Pension Cell) and IRLAs to AFCAO within 3 working days. The job description of the various tasks operating on the job is enumerated below.

(6) (1) Receipt of claims

The service pension claim in respect of Airmen are received in Gp. III of the Pension Cell from NE section of the Jt.CDA (AF),. The claims consisting of the following documents are checked with the top list furnished by NE section:-

- (i) Sheet Roll Record Copy.
- (ii) LPC-cum-Data Sheet (in triplicate)
- (iii) Discharge roll (IAFF (P)-61)
- (iv) Certificate for commutation of pension (AFMSF-16/18)

- (v) Commutation application (IAFY-340(i))
- (vi) Annexure 'A' containing family details & joint photograph
- (vii) Nomination Form for L.T.A.
- (viii) Enrolment Form/Long Roll
- (ix) Certificate for condonation of deficiency in service/rank service, if any.

After proper verification the claims are diarised in the claims register. The serial No. of claims register is treated as claim No. and endorsed on the right hand corner of LPC-cum-DATA sheet.

(6) (2) Proceeding of service pension Claims

The claims are collected by auditors for processing as per the order of their discharge/retirement dates. The entries made in the various columns of LPC-cum-DATA sheets are checked 100% by the auditors with reference to the documents attached with the claims. After the proper check/scrutiny, the bottom cage of the LPC-Cum-DATA Sheet meant for this section is initiated by the auditors and submitted to the SO(A)/AAO for their scrutiny. The SO (A)/AAOs exercise 10% test check on the claims and certain crucial columns particularly having financial implications are checked invariably in all claims to ensure accuracy. Thereafter the claims are submitted to AO/SAO for their approval. The AO/SAO shall approve the claims and point out the discrepancies if any found during the scrutiny by the Auditors/SOs/AAOs. The claims which are incomplete or lacking any important requirement are returned to NE section of Jt. C.D.A. (AF) or AFRO as per nature of the requirement. The approved claims are then sent to EDP Centre for punching in convenient batches. Accounts Officer exercises 5% test check and also checks some crucial columns in the LPC-CUM-DATA Sheet in all cases.

On receipt of the claims after data entry, 100% comparison of the Edit List is carried out with the LPC-cum-DATA Sheet by the Auditors. During the course of above checking, corrections for the errors noticed are proposed through correction slips for rectification by the EDP Centre. Such corrections could be due to amendments insertions and deletions. The batches along with Edit lists and correction slips are again submitted to the SOs(A)/AAOs for scrutiny, who after exercising the requisite checks (100% for corrections) submits the batches with Edit Lists & Correction slips to the AO /SAO for approval. After approval of the modifications by the SAO /AOs the correction slips along with Edit Lists are sent to EDP Centre for carrying out modifications etc. and transmitted to EDP Centre to print the PPOs.

(6)(3) Dispatch of PPOs

The PPOs are printed in triplicate on computer and sent to dispatch group for necessary action. On receipt of the PPOs from the computer cell, carbons are removed and copies of PPOs are separated as under:-

- (i) Original for P.D.A (through DAV)
- (ii) Duplicate for C.H. section of PCDA (P)
- (iii) Triplicate for AFRO
- (iv) Quadruplicate office copy
- (v) Quintuplicate spare copy.
- (vi) Sixtruplicate for posting in pension certificate copy.

The draft copies of PPOs are attached with the respective pension claims and compared with reference to the LPC-cum-DATA Sheet by the auditors and SO (A)/AAO. After verification of correctness of PPO the PPO No. is recorded on all this three copies of LPC-cum-DATA Sheets.

- (i) Rubber stamps showing "Pension notified vide PPO No. 08/14/B/-----/19-----are affixed on page 39/section 9 of the sheet roll and on discharge roll (IAFF-(P)-61) in the appropriate columns.
- (ii) The office copy of the PPO is filled/stapled with the following documents for record:-

1. Original copy of LPC-cum- DATA Sheet
2. Discharge Roll
3. Certificate of commutation Pension (AFMSF-16/18)
4. Commutation Application
5. Annexure 'A' containing family details
6. Nomination Form

NOTE:- Rubber stamp showing "Original copy issued" is also affixed on office copy of PPO.

- (iii) The original copy, AFRO copy and pension certificate (P.C. copy of PPO duly pasted on page 2 of the P.C.) along with enrolment form/long roll are tagged with the sheet roll.

On completion of the above process the PPOs are submitted to the AO for his approval and signature. The AO signs the original copy office and CH copy of the PPO and pension certificate with full signature. After receipt of the PPOs duly signed by the AOs authorised to sign the PPOs the facsimile signature stamp of AO are affixed on the AFRO copies, PC copies and spare copies.

Payment authority seal is embossed on the original copy and Pension certificate. PPO No. is recorded in the Diary register as per the claim No. recorded on LPC-cum-DATA Sheet. Office copies of the PPOs along with connected documents are handed over to Recorded Clerk for filling in folders in serial Order. CH copies of the PPOs are forwarded to PCDA (P) Allahabad in convenient batches. The spare copies of the PPOs are filed for record and binding. The original copies of PPOs along with AFRO copy, enrolment form/long roll and sheet rolls are forwarded to the AFRO under Top Lists.

(7) Disability Pension - Airmen

Disability pension claims are processed and finalized in two stages viz. (i) Adjudication of the entitlement, and (ii) Notification of pensionary awards.

Disability claims preferred by DAV fall under the following two categories:-

1. Invalided out of service on medical grounds.
2. Cases relating to grant of disability element.

The above cases are forwarded by DAV along with following documents:-

1. IAFF(P) 17 (R/C of sheet roll)
2. Enrollment Forms.
3. AFMSF-16 (RMB)
4. AFMSF-1
5. AFMSF-81
6. Hospital documents check list provided in CPCDA(P) in No. GTS/TECH/05-XXIX dt 23-4-91
7. Adjudication Memo issued by OI/C records (Auth:- GoI MoD (Deptt. of Ex-Servicemen Welfare) letter No. 1/2/2002/Pen-C Dt. 01.09.2005)
8. In case of invalidment the following documents are also sent :-
 - (1) IAFF(P) 61 (Discharge Roll)
 - (2) IAFA-340(1) Application for Commutation)
 - (3) Appx. 'A' to Air HQrs letter No. Air HQ/126498/13/MED 7 dated 20-8-79 (Annotation Certificate)
 - (4) Details of Family

(5) Nomination for LTA.

On receipt of above claims they are entered in claim register and it is seen that the documents as listed in the forwarding memo of DAV have in fact been received and check list as applicable i.e. Annexure I-A (enclosed) in case of disease cases and Annexure II-A in case of injury cases of injury has been properly filled and documents/information required in support of the answers furnished. It is also seen (if the service rendered is 10 years or more) service element has been sanctioned by this office, if not, DAV be asked to initiate claim of SE first. After the above check opening sheet and working sheet (as per specimen enclosed) are prepared by Auditor and checked by SO (A)/AAO who also sign these sheets and notify disability element as admissible (i.e. service element has already been authorised through separate PPO and service gratuity paid by AFCAO, the award of disability element as authorised by OI/C Records is notified in a separate PPO after exercising requisite, checks as laid down in OM Part IV Vol. IV and a note thereof is also made in the PPO granting service element and in SHeet Roll under signature of AO(AF).

In case of invalidment all the pensionary benefit admissible to the individual that is disability and service element of pension, DCRG and commuted value (if applied for and admissible as per annotation certificate attached with the claim) are authorised for payment through PPO after exercising requisite checks as laid down in OM Part IV Vol. IV and details of award are also noted on sheet rolls and IAFF(P) 61 under signatures of AO (AF).

(8) Re-Assessment Award (R.A. Award)

There will be no periodical reviews by the Resurvey Medical Boards for assessment of disabilities. In cases of disabilities adjudicated as being of a permanent nature, the decision once arrived will be final and for life unless the individual himself requests for a review. In cases of disabilities which are not of a permanent nature, there will be only one review of the percentage by Reassessment Medical Board, to be carried out later, within a specified time frame. The percentage of disability assessed/recommended by the Reassessment Medical Board will be final and for life unless the individual himself requests for a review. The review will be carried out by Review Medical Board constituted by DGAFMS. The percentage of of disability assessed by the Review Medical Board will be final.

ANNEXURE-1-A
CHECK LIST –DISEASE CASES

-----Rank-----Name-----RO-----

Answer (indicating the serial No. of list of document)

Hospitalisation Documents mentioning the entire military service including these relating to the treatment of I.D. for establishing the etiology of the disease and connection with the disease and service factors . .

- (i)
- (ii)
- (iii)
- (iv)
- (v)
- (vi)
- (vii)
- (viii)

Details of service in field/high altitude areas rendered by the individual and the relating conditions & months before the onset of the disease in the proforma as under:-

- Period of service in field area/afloat/overseas (a)
- Period of service in high altitude/snow bound areas (b)
- Altitude of sanctions and their names with living Conditions (c)
- Whether lived in barracks/tents/bashas/bunker (d)
- Nature of duties indicating the trade of the individuals (e) Trade Duties
- Any other hardship of life (f)
- Details of the duties performed on day of day basis and hour to hour basis during the two weeks preceeding the owner of the I.D. (in case if I.H.D./Angina/Cerebral stroke cases) (g)
- A confirmation to the effect that the individual was subject to extra-ordinary circumstances such as tarpedoing of a ship, an air crash, continuous heavy bombardment, close confinement as prisoner of war or situation analogous thereto at cases of ID-Diabetis thereto Meulitts (h)
- State of health of individual prior to proceeding on CL/AL or temporary duty or posting (Joining time) as the case may be Medical cat was BEE/CEE what are the disability for which individual was in LMC (i)
- 14 days charter of duties prior to proceeding on CL/AL or temporary duty or posting (Joining time) for IHD/Angina/ Cerebral stroke cases (j)
- Whether individual was proceeding to or returning from Temp. duty/posting to FSCA area/HAA area/OP Areal (k)
- Dates of such moves
- Dates of halt at Temp. duty area.
- Dates of entering Haa/OP Area as case may be.

- (1) In case of Para Troopers details of Para Jumps performed with dates and year, prior to onset of disabilities (l)

- NOTE :- (1) Answers to details of FSCA/HAA/OP Area/Afloat service/OP Exercises etc. to be given in dates (specific) and period and not Yes/No.
- (2) Sheet roll should be complete in all respect.

Dated:

Record officer

ANNEXURE-II-A
CHECK LIST INJURY CASES

No-----Rank-----Name-----RO-----

Answer (indicating serial No of the list of documents)

Court of Inquiry proceedings with ink-signed copy containing the opinion of the competent authority vide Reg. 520 regulations for the Army (1962)

1. (i)
(ii)

Injury Report in the form IAFY-2006 duly completed in all respects

2. (i)
(ii)

Medical documents for the treatment of the injury from the date of occurrence onwards

3. (i)
(ii)

Medical documents of entire military service

4. (i)
(ii)
(iii)
(iv)

A copy of the order of the competent authority in support of the injuries sustained in organised games or other specific duties

5. (i)
(ii)

In case of Battle casualty – an extract of D.O. Part II order or of the casualty list (documents at 1 to 3 are not required)

6. (i)
(ii)

State of health of individual prior to proceeding on C/L, A/L Temp. Duty or joining time as the case may be. Medical Cat Aye/BEE/CEE If Medical Cat was BEE/CEE what are the disability for which individual was in LMC

7.

Whether individuals was proceeding to or returning from Temp. Duty/ Posting to FSCA area/HAA area/OP area

Dated of such moves.

Dates of Halt at Temp duty area.

Dates of entering HAA/OP area as case may be

8.

Note1 : Answers to details of FSCA/HAA/OP area/Afloat services/OP exercises etc. to be given in dates (specific) and periods and not YES/NO.

Note2 : Answers to details of COI/IR for cat (B) Injury cases to be given “as attached” and not “YES/NO”.

Note3 : If COI/IR not available/COI not held, then necessary endorsement to that effect should be made separately by OC Unit/Record Officer (namely statement of individual regarding the events which lead to his sustaining the injury and signed by two witnesses and countersigned by OC unit/Records).

Note4 : Sheet Rolls should be complete in all respect.

Date:

Record officer

Family Pension are processed and Finalised in two stages viz.(I) ADJUDICATION of entitlement and (II) NOTIFICATION of pensionary awards.

Stage -1

Family pension cases preferred by DAV fall under the following categories:-

Pre-discharge cases i.e. where death occurs while in service.

Post discharge cases i.e. where death occurs after discharge from service.

These claims are submitted by DAV along with the following documents:-

Check list	2 copies
Appendix IB claim for family pension	2 copies
Annexure 'A' claim for DCRG	1 copy
Annexure 'C' claim for DCRG in order of claimant	1 copy
Annexure 'D' claim for DCRG (for children)	two copies for each child.
Nomination for DCRG in favour of claimant	1 copy
Nomination for special family pension	1 copy
AFAWE POR	1 copy
L.P.C.	original copy
DAV letter sanction PEA to widow	1 copy
Record copy of sheet roll along with enrolment form	1 copy
Bachelor certificate (if deceased was unmarried)	1 copy
Alive certificate for father (if claimant is mother)	
AFMSF-93 Part-1	1 copy
AFMSF-93 Part-II	1 copy
AFMSF-01(Unit copy)	1 copy
Post Mortem report.	
Histopathological report	1 copy
IAFF(P)-28 court of Inquiry Proceedings (in original)	
AFMSF 7-a	1 copy
AFMSF 81	1 copy
IAFF (P)- 23	1 copy
Police Inquest Request	1 copy
Panchnama	1 copy
Chemical Analysis Report	1 copy
Hospital documents	

NOTE :- Documents not applicable in a particular case are not sent and the same are deleted in the forwarding memo of DAV

On receipt of case the same is entered in claim register it is seen that documents forwarded by DAV have in fact been received and the list as applicable i.e. Annexure I in pre-discharge cases and Annexure II in post-discharge case has been properly completed and information/documents in support of the answers furnished. Thereafter opening sheet is prepared by the Auditor and the same is checked and signed by SO(A)/AAO. The claim is then forwarded to Principal Director, DAV under forwarding memo as powers regarding adjudication of such claims rests with that office.

The case is adjudicated by Principal Director, DAV in consultation with MA (P) attached with that office and result of adjudication is intimated under signature of AO specifically authorised for this purpose.

Stage-II

If the claim for special F.P. is considered by Principal Director, DAV neither attributable nor aggravated by AF service conditions and is rejected, action as under is taken:-

(10) Pre-Discharge cases

The claim is audited as laid down in OM Pt IV vol. IV and working sheet is prepared. If the claimant is widow or child, ordinary family pension and DCRG (in favour of nominated or eligible heirs) are notified through PPO and PEA paid of any is also notified for recovery. If the deceased was a bachelor or widower leaving behind no member of family eligible for ordinary family pension, the case for grant of Ord. FP is closed and DCRG (as per nomination or to the eligible members of family) is notified through PPO. Enfacement to this effect is also made in sheet roll.

(11) Post Discharge cases

In case where joint notification of service and Ord. Family pension has already been made, no action is taken and the service documents are returned to DAV. If there was no joint notification ord. family pension is notified as per procedure laid down for pre-discharge cases.

NOTE:- In both the cases decision of adjudication is intimated to DAV with the instructions to intimate the same to the individual inter-alia asking him to submit appeal against the decision within six months from the date of issue of memos.

If the claim is considered by Principal Director, DAV as attributable or aggravated by Air Force Service conditions and claim for special family pension is accepted, action as under is taken :-

(12) Pre-Discharge cases

The claim is audited as per procedure laid down in OM pt IV Vol.IV and working sheet is prepared. The award for special family pension is then notified in favour of widow/child/father/mother as applicable with the instruction for recovery of PEA. Enfacement to this effect is also made in record copy of sheet roll.

(13) Post-Discharge Cases

If award of ord. family pension has already been made alongwith service pension, the same is modified from ord. to special family pension through a corr. PPO. If award for ord. F.P. had not been made, special family pension in favour of widow/child/mother/father as applicable is notified. Enfacement to this effect is also made in the record copy of sheet roll.

(14) Appeal Cases

The appeal is submitted by the individual to DAV who is required to forward the same to this office and record copy of sheet roll. The appeal along with sheet roll is forwarded to Principal Director, DAV for review. The appeal is reviewed by Principal Director, DAV in consultation with MA (P) attached with the office. If appeal is accepted decision is communicated to this office for notification of award regarding special family pension.

On receipt of above decision ord. family pension where already notified is converted into special family pension. If ord. family pension was not admissible at earlier stage, special family pension is notified in favour of eligible heir.

If appeal is rejected, the same alongwith all the medical and service documents is sent to Govt. of India, Min. of Defence (who is final authority) by Principal Director, DAV under their audit report as per instructions contained in their cir. No. Grants/Tech/0155-II dt 1-2-91 for consideration. If appeal is rejected, no action is taken by this office; if the same is accepted, award for special family pension is notified as per procedure laid down above. In both the cases Govt. decision is communicated to the claimant and all concerned by Govt.

(15) Ex-Gratia Award

Same procedure is adopted in case of Air Force Officers.

.....RankNameRO

Answers

(indicate Sl. No. of the list of document)

- | | |
|---|-------|
| 1. Death Certificate | 1. |
| 2. Fatal Medical Documents | 2. |
| | (i) |
| | (ii) |
| | (iii) |
| Attributability certificate (AFMSF-93 Part II) duly countersigned by the competent authority | 3 |
| Post Mortem Report | 4 |
| Histopathological Report | 5 |
| Chemical examination Report | 6 |
| Police Inquest report (where applicable) | 7 |
| Court of Inquiry proceedings with inksigned copy of the competent authority in respect deaths resulting from accidents. | 8 |
| In case of Battle casualty-extract of DO Part II order or casualty list | 9 |
| State of health of individual prior to proceeding on C/L, A/L, Temp. Duty or Joining time as the case may be. Medical Cat AYE/BEE/CEE if Medical Cat was BEE/CEE what are the disabilities for which individual was in LMC. | 10 |
| If Death occurred while proceeding/returning from leave on CL or AL Whether individual was travelling at Govt. Expenses (on Warrant) etc. or at own expense. | 11 |
| 14 days charter of duties prior to proceeding on CL or AL Temp or Posting (Joining time) for IHD/Angina/Cerebral Stroke cases. Whether individual was proceeding to or returning from Temp. Duty/ | 12 |
| Posting to FSCA area/HAA Area/OP Area. | 13 |
| Dates of such Moves. | |
| Dates of Halt at Temp. Duty area. | |
| Dates of entering HAA/OP Area as case may be. | |

NOTE 1:- Answers to details of FSCA/HAA/OP Area/Afloat Services/OP exercises etc. to be given in dates (specific) and periods and not “YES/NO”.

NOTE 2:- Answers to details of COI/IR for cat (5) Injury cases to be given “as attached “ and not “YES/NO”

NOTE 3:- If COI/IR is available but not attached, cases should not be sent without same. If COI/IR not available/COI not held, the necessary endorsement to that effect should made separately by OC Unit/Records Officer and necessary certificate as per proceedings to be forwarded from individual by OC Unit/records Officer (Namely statement of individual regarding the events which laid to his sustaining the injury and signed by two witnesses and countersigned by OC Unit/Records).

Dated :

Record Officer

227. A list of registers to be maintained and reports/returns due to/from the sections are given in Appendix 'C' 'D' and 'E' to this chapter.

NOTE :- Detailed audit points to be seen while auditing the fund accounts are contained in Appendix 'C'

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ANNEXURE 'A '
(Referred to in Para 211)

Sl. No.	Nature of Transaction	Compilation Debit	Credit
1.	Gross Entitlement	(i) Service Head Concerned (ii) Field Deposit 0/016/04	(i) Field Deposit 0/016/04 (ii) (a) Advances adjustable in CDA's office (0/018/61) to the extent of actual advances, (b) RD&R head concerned for reco veries of Income Tax Gp/DSOP/AFPP/ Funds etc. (c) Service receipt head, concerned (Rations rent and other Misc. recoveries appearing in the summaries). 0/018/61 on payment through Imprest cash A/c, Imprest Section will compile to 0/018/61.
2.	Technical credit balance on final payment	Field deposit 0/016/04	

ANNEXURE 'B'
(Referred to in para 212)
PROFORMA 'A'

Chart showing the authorised strength of IAF Officers on all India basis during the quarter ending
..... Name of unit Authority Branch.....

Sanctioned Strength and Ranks

A.Cdr. Gp. Capt. Wg. Cdr. Sqn. Ldr. Flt. Lt. F/O P/O
Remarks

ANNEXURE 'B'
PROFORMA 'B'

Numerical returns showing the sanctioned and paid strength of IAF Officer during the Quarter
Ending..... Branch.....

Rank	Authorised strength as per proforma 'A'	Paid Strength	(+) Surplus (-) Deficiencies
------	--	------------------	-----------------------------------

ANNEXURE 'E'

(Referred to in para 212A)

HEADINGS: REGISTER SHOWING PARTICULARS OF AIR FORCE OFFICERS OF THE RANK OF Wg.
Cdr. AND ABOVE FOR THE PURPOSE OF CONDUCTING SCALE AUDIT ON UNIT BASIS

Month selected for audit	Rank	Name	No. and date of Govt. letter Containing the authorised Estt. of the unit.
(1)	(2)	(3)	(4)

No. of Officers

Sanctioned	Paid as per Appendix 'B'	As shown in the unit return	Excess (Difference between col. 5 & 6)
(5)	(6)	(7)	(8)

No. & date of the objection statement	Initials of the clerk/Auditor and SO(A) AAO carrying out the carrying out the audit clerk/Auditor SO(A)/AAO	Remarks
(9)	(10)	(11)

NOTE : (1) Columns 5, 6 & 7 will be completed respectively from Govt. letter laying down the sanctioned establishment of the unit. Summary of IRLAs (Appx. 'B') for the respective month received from the OC, AFCAO and the quarterly return (IAFF-P2) submitted by the units, columns 8 will be completed from the details recorded in Col. 5 & 6.

The objection statement regarding excess strength will be issued to Air HQrs. with a copy to unit for taking regularisation action and No. & date of the objection statement issued will be noted under column 9 of the register.

The register will be submitted monthly to the Accounts Officer and quarterly to the JCDA(AF)

Authority : CGDA's memo No. 1215/AT-P dt. 7-6-71.

APPENDIX 'A'

TYPICAL POSSIBLE METHOD OF SELECTING FOR TEST CHECK ONE THIRD OF ACQUITTANCE ROLLS

- (1) Select every third item in an acquittance roll commencing from serial No. 1 or 2 or 3.
- (2) Select every alternative items commencing from any specified serial No. of each acquittance roll till the requisite $1/3^{\text{rd}}$ of the total number of items in the acquittance roll is obtained, if necessary, reaching the end of the acquittance roll, restart at the beginning.
- (3) Select the required number ($1/3^{\text{rd}}$ of the total) by taking all consecutive numbers, commencing from a specified serial No. Recommence at the beginning, it necessary, to complete the total No. required.
- (4) Select the first 2 (or 3 or 4 or 5) items, omit the next 2 (or 3 or 4 or 5) and then select the next 2 (or 3 or 4 or 5) and so on until the required number has been taken.
- (5) Select 16.5% of the total number of items according to method No. (i) above, and the 16.833% according to method No. (2).
- (6) Select month's acquittance roll in respect of units binders/ledgers selected for audit.

NOTE : It is essential that the method of selection should be chosen arbitrarily.

APPENDIX 'B'

TYPICAL POSSIBLE METHODS OF SLELCTING 33.33% OF THE PORs ETC. TEST CHECK

- (1) Divide the PORs, etc. for the period under audit, arbitrarily into three approximately equal parts, defining these selected as form No. 'X' to No. 'Y' inclusive.
- (2) Select every third POR., etc. commencing from No. 'Z'
- (3) Select every alternate POR; commencing from any specified serial number until the required one third has been obtained, (if necessary, on reaching the end, re-start at the beginning to get the required number).
- (4) Select the required ($1/3^{\text{rd}}$ of total) by taking all consecutive Nos. commencing from a specified serial number (Recommence at the beginning, if necessary, to complete the total number required).
- (5) Select the first 2 (or 3 or 4 or 5) omit the next 2(or 3 or 4 or 5), then select the next 2 (or 3 or 4 or 5), and so on.
- (6) Select 33.33% percentage of the total number according to method No. (2) above and the remaining 16.833% according to method No. 3.

NOTE :-It is essential that the method should be chosen arbitrarily.

APPENDIX 'C'

LIST OF REPORTS & RETURNS DUE FROM IRLA s AUDIT SECTION

Sl. No.	Description	Authority	To whom due	Date on which due
1	2	3	4	5

Monthly

1. M.F.A.I. Report	Para 518 et seq. Def. Audit code	CDA(AF)	1 st of each month
2. Dt. effecting Pen Officers	CGDA, New Delhi No. AL/110 dt. 27-6-56	Do.	10 th of each month
3. Monthly Progress report	OM Pt.IV	CGDA with copy to CDA(AF)	Do.

Quarterly

Statt. Showing important losses of cash written off by the authorities loser than the Govt. of India	Para 550 Def.Audit Code	Do.	15 th of the month following each Qr.
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Half yearly

Half yearly debit balance in the accounts of Airmen	CGDA, New Delhi No. 3006/AT P dt. 26-9-74 and 4-10-75 and CDA(AF) No. p/Tech/X/2/Last Case dt. 22-10-75	CGDA/CDA New Delhi	January & July of each year
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Yearly

Annual Audit Certificate	Para 536 et, seq. Defence Audit Code	Do.	25 th July each year
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LIST OF REPORTS AND RETURNS DUE IN IRLAS AUDIT SECTION

Sl.No	Description	Authority	Dt. On which Due
	Superannuation Statt. Under Article 463 CSR	AFI 5/56	30 th June of every year

APPENDIX 'D'

LIST OF REGISTERS TO BE MAINTAINED IN THE OFFICE OF JT.CDA(AF) NEW DELHI

Sl. No.	Name of the Register
1.	Attendance Register
2.	Leave Register
3.	Note Book of Orders
4.	Register of Files
5.	Register of Instructional Orders
6.	Register of Books of Regulations, etc, distributed within the section
7.	Register of cash losses, overpayments, etc, written off by authorities lower than the govt. of India
8.	Demand Register
9.	Register of space copies of Top Secret/secret circulars, and documents.
10.	Register of initials of SO(A) Sr. Auditor/Auditor/Clerks.
11.	Register of IRLAs audited.
12.	Audit & progress register.
13.	Register of non –effective IRLAs
14.	Register of service gratuity claims officers/airmen/civilians
15.	Register of pre-audited bills in respect of AF Officers for accommodation and furniture
16.	Register showing date affecting pension AF officers.
17.	Register of training bounty claims in respect of Airmen of Auxiliary Air Force
18.	Register of I.D. schedules (form 900)
19.	LPC Register
20.	Register of Financial Irregularity
21.	Non recurring charges registers as listed below:-
	(i) Register of outfit allowance
	(ii) Register of claims on account of reimbursement of water and electricity charges – Air Force Officers.
	(iii) Register of Command Allowance Claims –NCC Officers.

(iv) Register of study allowance claim –AMC Officers.

(v) Register of claims on account of monetary awards to Air Force Offices for passing preliminary examination in modern foreign languages.

- (vi) Register of language Reward claims – AF Officers.
 - (vii) Register of claim on account of reward for passing JAGs examination.
 - (viii) Register of claims on account of reimbursement of medical expenses to A F Officers serving with Mission Abroad
 - (ix) Register of regarding payments on account of ocean voyage allowance and equipment allowance to civilians deputed abroad. * For Fly Leaf Instructions see O.M. Part-II Vol-II
- 22. Register of qualification pay Air Force Officers.
 - 23. Register of foreign payments.
 - 24. Register of checking acting promotion AF Officers
 - 25. Register of preliminary observations.
 - 26. Register showing the disposal of the estate of airmen (deceased) which is being dealt with by the President AF standing Committee of adjustment.
 - 27. Register of retraining fee (Reservists)
 - 28. BLANK
 - 29. Register of paid strength of SNCOs
 - 30. LORA claims register
 - 31. Register of schedules with detailed sheets of uncleared credit balances of airmen.
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APPENDIX 'E'

TYPES OF CASES FOR WHICH AUDIT REPORT WILL BE RENDERED BY THE J CDA (AF) NEW DELHI –DIRECT TO CFA- PARA 216 REFERS

Sl. No.	Nature of case	To whom rendered	CFA	Authority
1	Condonation of delay in completion of discharge	AFRO	Govt. of India	Govt. of India Min. of Defence letter NO. Air HQ/40802/PA5/6562/D (Air III) dt. 30-7-66
2	Sanction for admittance of claims on account of pay and allowances of Airmen promulgated in the unit POR more antecedent to the date of such claim following due.	Air HQrs CAS	Ministry of Defence CAS	Rule 188 F R Part I (1963 Edn) read with Govt.of India Min. of Def. letter No. 83601/A/P 52(a) dt. 2-2-67 and No. 95839/AF/P 8545/D (Pay/Services) dt. 14-10-63
3	Stepping up of pay civilians as a result of anomaly directly attributable to the application of Art 156(A) CSR	Air HQ/Command	Air HQ/Command HQrs	Govt. of India Min. of Defence, New Delhi OM No. 3(2)/66/D(Civ) dt. 4-4-66 reproduced in AFO 181/766 as amended.

SERIAL NO. 1

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER OF IRLAs AUDITED

Object: - To ensure that all IRLAs etc, which are due for audit every month are actually produced for the purpose and are audited in accordance with the Audit Drill and other orders prescribed for the purpose.

The register will be maintained in the following proforma :-

OFFICERS AND CIVILIANS

Sl. No.	Name	Rank/Grade/Trade	Service IRLA No.	No. Period Audit	of Initials of Auditors
1	2	3	4	5	6

AIRMEN

Service No.	Period of Audit	Initials of Auditors
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1. The register will be maintained by each task holder/Group wherein names of all officers/airmen/civilians will be entered with their full particulars. The entries in the register will be made unit/ledger wise, etc, and serially numbered. Alterations/additions will be made in the register as and when the casualties are noticed in PORs, Office Orders, citing also No. and date thereof in support. The register will be suitably indexed in the beginning. Whenever a new Register is opened entries will be made therein from the latest summaries of IRLAs.
2. Period of audit conducted will be indicated against the name, service No. of each Officer/Airmen/Civilian. The Auditors with the progress of audit and any IRLA, etc., not produced for audit will be placed under observation.
3. The register will be submitted every month to the officer-in-charge simultaneously with the completion of audit.

SERIAL NO. 2

Fly Leaf Instructions for the maintenance of Audit Progress Reg.

Object:- To watch the issue and receipt of objection statement and progress of settlement of objections raised as result of audit of IRLAs of officers, Airmen and Civilians, etc.

The register will be maintained in IAFA-473

The printed headings of the form sufficiently indicate the nature of particulars for which each column is intended.

Observations which are not settled through preliminary observation lists will be incorporated in the regular objection statements to be issued every month appropriately classified under headings "Objections" and "Observations". These will be entered in the Audit Progress Register before dispatch. The SO(A)/AAO will initial each entry in the register at each stage.

If an audit objection statement is not received back with AFCAO's replies within a reasonable time limit (say one month) received within 2 months (from the date of issue of objection statement) it will be reported to Air Headquarters.

When an objection statement is finally settled, it will be scored through under the dated initials of the SO(A)/AAO and Officer-in-charge.

When the objection statement(s) noted on a page is/are finally settled, a diagonal line will be drawn from top left hand corner to the bottom right hand corner in red ink under the date initials of the SO(A)/AAO.

Every month a statement in the proforma given below will be prepared in respect of all the objection statements outstanding over six months after the date of issue thereof under the signature of the SO(A)/AAO.

Sl. No.	Month	Item No.	Brief Particulars	Latest action
1	2	3	4	5

The above statement will be summarized as under

Months account to which objections/observations relate	Total No. of objections/observations
	Outstanding (in r/o all the units)

A record of items placed under objections for want of the Government sanction will be maintained on a few sheets of fullscape (ruled as in the specimen given below) bound of the end of the register.

Sl No.	No. and date of the objection statement and the months account of the unit/formation in which the charge was claimed.	Particulars of items placed under objection	Subsequent progress in the clearance of the objections.	No. & date of final orders issued.	Remarks
1	2	3	4	5	6

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

SERIAL NO. 3

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER OF NON-EFFECTIVE IRLAs.

Object:- To maintain a systemic record of all non-effective IRLAs due and audited finally with a view to ensuring their expeditious disposal and also clearance of their final balances (credit/debit).

The register will be maintained separately group-wise dealing with the audit of IRLAs of AF Officers, Airmen and Civilians in the following proforma :-

Sl No.	Service No./ P.A. No.	Rank/Name of Grade	Officers/Airmen Civilian	Unit	Nature of casualty
1	2	3	4	5	6

Date of return of IRLA duly audited	Initials of Auditor/SO(A)/AAO	Initials of AFCAO staff receiving N.E. IRLA
10	11	12

<u>Amount of Final balance</u>		How and when paid/recovered/regularized	Initials of AFCAOs staff receiving IRLA with NIL balance	Remarks
Credit	Debit			
13		14	15	16

Note :- Where convenient, register may also be suitably indexed.

2. On receipt of communication of an officer/airmen/civilian becoming non effective, his name with particulars will be noted in the register and receipt of his IRLA watched. The register will be posted and initialed by the auditor and the SO(A)/AAO as and when the non effective IRLA is finally audited. When an Officer/airmen's/civilians account is closed to NIL balance, his name will be scored through in the register under the dated initials of SO(A)/AAO. A summary of accounts which are not closed to NIL balance will also be prepared half yearly and AFCAO approached for their speedy clearance. Outstanding NE IRLAs which are due from AFCAO may be watched through the medium of monthly objection statements of periodical monthly statement.
3. The register will be submitted to the Officer-in-charge by the 15th of every month.

SERIAL NO. 4

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER OF SERVICE GRATUITY CLAIMS

Object :- (1) To keep a systematic record of all service gratuity claims of AF Officers, Airmen and Civilians received and admitted in audit with a view to expediting their finalization.

(2) To ensure that a double Claim is not preferred for one and the same person.

The register is maintained in the following proforma :-

REGISTER OF SERVICE GRATUITY CLAIMS – AF OFFICERS

Sl No.	Name, No. & rank of the Officer	Period of extended/short service/commissioned service	No. and date of the memo under which claim is received	Amount claimed
1	2	3	4	5

POR No. & date notifying the release	Date audited	Amount admitted	Remarks
6	7	8	9

SERVICE GRATUITY CLAIMS REGISTER- AIRMEN

Sl No.	Service No. Rank & or the Airmen	Emoluments of the substantive rank last held	Total service qualifying	Amount claimed
1	2	3	4	5

No. and date of AFCAO letter under which the claim is received	Amount admitted in audit and No. and date of memo under which claim is returned to the AFCAO	Initials of Auditor/SO(A)/AAO
6	7	8

REGISTER OF SERVICE GRATUITY CLAIMS AF – CIVILIANS

Sl No.	Name, Grade, P/A No. & Unit/formation	Monthly Rate of pay and D/pay last drawn	Total service qualifying for gratuity
1	2	3	4

Amount of service gratuity claimed	No. and date of the communication if claim is returned unpassed (with observations)	Amount disallowed/rejected if any	Amount of service gratuity claim passed in audit
5	6	7	8

Months account in which adjusted in the IRLA	Initials of Auditor	Initials of SO(A)/AAO	Remarks of any
9	10	11	12

2. The register will open with an index prepared alphabetically in the case of officers showing service numbers whose claims have been admitted and unit wise in the case of airmen and civilians. A complete record of the service gratuity claims with full particulars will be maintained separately in respect of AF Officers, Airmen and Civilians by the groups dealing with the audit of their IRLAs. Before authorizing payment through the IRLA of the individuals concerned, it will be ensured with reference to the entries in register that claim on the same account has not already been admitted to audit and payment authorised before. The AFCAO voucher number through which the amount is credited in the IRLA will be noted against each entry in the register for linking purpose. The entries in the register will be initialed both by the auditor and the SO (A)/AAO as and when made.
3. The register will be submitted to the Officer-in-charge, in the first week of each month.

SERIAL NO. 5

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER OF FLYING BOUNTY
CLAIMS- OFFICERS/AIRMEN**

Subject: - To facilitate 100% check over flying bounty claims of the G.D. Brach and regular officer Air Crew and Airmen/Air crew filling vacancies in the authorised establishment.

The register is maintained in the following proforma:-

AIR FORCE OFFICERS

No. and Name of the Officer

Rank.....Branch.....

Change of rank with date of effect.....

Parent unit with changes and date of effect	Hours flown period		Period of payment	Amount paid
	Operational	Non-operational		
1	2	3	4	

<u>Paying Units</u>		Cash Voucher No.	Month to which Account relates	Remarks
Imp.	Syb.			
5	6	7	8	

AIRMEN

Service No.Name.....

Trade.....Rank.....

Name of Unit	Period of payment	Hours flown during the period of claim	Total of hours of flown upto the period of claim (inclusive)	Amount paid
1	2	3	4	5

<u>Paying Units</u>		Cash Account Voucher No.	Month to which cash account relates	Remarks
Imp.	Symbol	7	8	9

2. Separate register will be maintained in respect of officers and airmen. The register will open with an index prepared alphabetically in case of officers showing service No. whose claims have been admitted and unitwise in case of airmen and civilians. Separate page will be set apart for each officer/airmen.
3. Entries in the register will be completed with reference to the details given on IAFF (F)-1503, i.e., flying bounty claims, received from the CDA every month and from the claims in respect of deceased officers/airmen received for preaudit from the units concerned.
4. At the close of the flying bounty year (i.e. 31st March) the No. of flying hours will be calculated from the register and where an officer/airmen has not completed the prescribed No. of flying hours, appropriate action will be taken for recovery of overpayment and readjustment of dearness allowance, etc, overpayments of flying bounty will be noted and cleared through the demand register. Reference will be made to unit for cash recovery under advice to AFCAO for readjustment of dearness allowance. etc.

The entries will be initialed by the superintendent as and when made and the claims audited.
5. The register will be submitted to the O.I/C on the 5th of each month.

SERIAL NO. 6

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER SHOWING CLAIMS FOR REIMBURSEMENT OF HOUSE RENT AND FURNITURE HIRE CHARGES IN RESPECT OF AIR FORCE OFFICERS

Object: - To keep record of claims for reimbursement of house rent and furniture hire charges in respect of Air Force Officers.

The register will be maintained in two parts, one for house rent and the other for furniture hire charges, in the following proforma :-

CLAIMS FOR REIMBURSEMENT OF HOUSE RENT

Name.....Rank.....

No.....Unit.....

Sl. No.	Station	Period	Pay and Allowances	Amount of the Bill	Amount passed
1	2	3	4	5	6

App. Rent	Rent paid	Initials		Remarks
		Auditor/Sr. Auditor	SO(A)/AAO	
7	8	9	10	11

CLAIMS FOR REFUND OF FURNITURE HIRE CHARGES

Name.....Rank.....

No.....Unit.....

Sl No.	Station	Period	Pay & allowances	Amount of the bill
1	2	3	4	5

Amount passed	Dealer's receipt	Initials Auditor/Sr. Auditor	SO(A)/AAO	Remarks
6	7	8	9	10

2. All claims of expenditure on account of house rent incurred excess of 5% and furniture hire charges in excess of 2.5% of pay of the officers who are allowed to make their own arrangements for accommodation and/or hire of furniture will be recorded in this register. Each claim should be linked with the previous claim. Entries in respect of each claim will be initialed by the auditor and the SO (A)/AAO as well.

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

SERIAL No. 8

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER OF SUPERANNUATION
STATEMENT—AIR FORCE CIVILIANS**

Object: -- To watch the receipt of annual superannuation statement from all IAF units/formations and to ensure that the individual are not retained beyond the age of superannuation without an order of grant of extension of service/re-employment by the competent authority.

The register will be maintained in the following proforma :-

Sl. No.	Name of officer	Appointment held		
1	2	Substantive post, scale and Classification	officiating post, scale and classification	Date of birth
		3	4	5

Name of office/Min. where employed	Date of superannuation	whether the officer has been on	
6	7	8	9
		Extension and for what period	Re-employment and for what period

Year	No. and date of communication under which superannuation statement was received	Remarks
10	11	12

2. The register will be maintained by the group dealing with the audit of IRLAs of Air Force Civilians. Separate pages will be allotted for each Air Force Unit/formation and a suitable index will be kept. On receipt of annual statement from the officers commanding AF units/formations in accordance with AFI 5 of 1956, auditors concerned will transcribe the names of the individuals mentioned in the statements on the particular page allotted to their units/formations. It will be ensured that the returns are received from all units before commencement of the next financial year and are posted in the register.
3. During the course of audit, the register will be consulted and it will be ensured:--
 - (i) that the individuals are not retained beyond the age of superannuation without an order of grant of extension of service/re-employment by the competent authority and
 - (ii) that if retained in service by the competent authority beyond superannuation, such individuals are not granted leave for more that 6 months in all vide Article 234(b) C.S.R.
4. The register will be submitted to the officer-in-Charge every quarter soon after the audit is completed.

SERIAL NO. 9

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER OF TRAINING BOUNTY
CLAIMS OF AIRMEN OF AUXILIARY AIR FORCE**

Subject:- To maintain a systematic record of all claims admitted in audit with a view to ensuring that a double claim is not preferred for the same individual.

The register will be maintained in the following proforma:-

Unit.....Name of the Airmen.....

No. & date of contingent bill	No &date of POR Authorising the training bounty	Period of the claim	whether training completed 80% or 100%	Amount passed	Initials Aud.SO(A)/AAO
1	2	3	4	5	6

2. The register will be maintained unit-wise, a separate page being set apart of each airmen. The entries in the register will be made with reference to the details given the contingent bill (IAFA-115) received from the Auxiliary Air Force units for pre-audit and authorization of payment to the units through their Imprest account unit. The No. & date of the unit’s cash account voucher on which payment is made to the airmen will be noted in the register against the amount passed for payment on receipt of the cash Account voucher for the CDA (AF) with the Imprest schedule.

The entries in the register will be initialed by SO (A)/AAO as and when the claims are pre audited.

3. The register will be submitted to the Officer-in-Charge in the first week of each month.

SERIAL NO. 10

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER OF I.D SCHEDULE (FORM 900)

Object: - To keep a complete record of I.D. Schedules (Form 900) scheduled by the Imprest section of the Main Office of the CDA (AF) to the Office of the Jt. CDA (AF) and to watch expeditious action being taken thereon.

The register will be maintained in the following proforma:-

Sl. No.	Date of receipt of ID Schedule	No.&date of CDA(AF) forwarding memo	I.D Schedule No.	Voucher No. (With brief particular) attached to ID Schedule
1	2	3	4	5

No. and date of forwarding AFCAO	Date of reminder if any issued	Date -of-return of I.D. Schedule letter to from AFCAO
6	7	8

No.& date of communication with which I.D Schedule returned to the CDA (AF)	Initials of		Remarks if any
	Auditor/Sr. Auditor	SO (A)/AAO	
9	10	11	12

2. The register will be maintained by each group dealing with the audit of IRLAs of Officers, airmen and civilians. The register will be posted as and when an I.D Schedule (Form 900) is received and the entries will be made under the initials of the clerk/Auditor and the SO's (A)/AAOs. It will be ensured that one copy of the top schedule with the required certificate is returned to the imprest section of the CDA (AF) without any undue delay and the supporting vouchers are properly recorded.
3. A list of outstanding schedules will be prepared at the end of each month, showing action taken for expeditious finalisation.
4. The register will be submitted to the Officer-in-Charge in the first week of each month

SERIAL NO. 11

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF QUALIFICATION PAY REGISTER – AIR FORCE OFFICERS

Object :- To keep a detailed record of all titles to qualification pay in respect of Air Force Officers verified by this office on receipt of claims from Air HQrs (PO 2) in accordance with AFO (D. Accts) No. 11 of 1948 (as amended).

A complete record of the titles to qualification pay with full particulars, showing the name of the Officer, rate of qualification pay, authority i.e., Air HQrs (RO Part II), Government of India letter or particular item of para 181 of pay and Allowance Regulations of the IAF will be kept in the register. The register will show the particular period for which qualification pay has been verified by this office i.e., in the case of qualification pay verified under a temporary sanction for a specific period. The register will also be indexed alphabetically to facilitate verification during the course of audit of IRLAs of all credits afforded on account of qualification pay.

The register will be submitted to the Officer-in-Charge in the first week of every month.

SERIAL NO. 12

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER FOR RECORDING
PAYMENTS ON ACCOUNT OF PAY AND ALLOWANCES AND OTHER FOREIGN ALLOWANCES
TO AIR FORCE OFFICERS BY THE EMBASSIES OF INDIA ABROAD.**

Object: - To maintain a systematic record of all payments on account of Pay and Allowances made to Air Force Officers by the Embassies abroad.

The register will be maintained Embassy-wise in the proforma given below:-

Month's Pay Bill	Year, No. & Month	Amount paid to the Officer	Amount debited in the IRLA with Vr. Number of AFCAO
1	2	3	4

Initials of Auditor/SO(A)/AAO	Foreign Payments received by the Officer
5	6

On receipt of the original pay bills from the PrCDA New Delhi, the same will be checked to see that :-

- (i) The entitlements and deduction as shown therein agree with those shown in the Audit cage of IRLA.
- (ii) The net amount paid to the officer as per pay bill has been correctly debited in the IRLA.
- (iii) Other foreign payments (i.e., Foreign Allowance, Additional Foreign Allowance etc.) have been correctly paid with reference to the relevant Government letters issued from time to time and such payments have been annotated by the AFCAO on the IRLA.
- (iv) All the foreign payments (other than normal pay and allowances) including representational grant be noted in a foreign payment register
- (v) At the end of each financial year, it will be ensured with reference to the Register at (iv) above that the expenditure incurred by an officer out of the Representational grant has not exceeded the annual limits laid down in the relevant Government letters. After the claims have been post-audited with reference to the above drill, the particulars given therein will be transcribed in various columns provided in this Register.

The register will be submitted to the Jt. CDA (AF) in the first week of each month.

SERIAL NO. 13

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER FOR CHECKING OF
ACTING PROMOTIONS : AIR FORCE OFFICERS**

Object: To keep a detailed record of authorised estt. of each unit and the names of Air Force Officers actually filling various appointment/posts in the Air Force Units to facilitate check of grant of acting ranks to Air Force Officers and to place under objection cases in which acting ranks are granted over and above the authorised estt. of particular unit.

How Maintained : The register will be maintained unitwise on the following proforma :-

Name of the unit/formation/Command etc

Authorised Estt. No

Authorised Estt. Showing rank/ designation/Branch of each apptt.	Name, Service No., Rank and branch of the Officer filling	Date from which the officer filling the post/apptt.
1	2	3

Col. 1 of the Register will be kept up-to-date with reference to the authorised estt. of each unit available in the office. Cols. 2 and 3 will initially be completed from the unit strength. Returns of Air Force Officer (IAFF) (P) (AF Form) & IAFF (3008) (Army Form) for the Q.E available at Air HQrs (States Org) will be audited with reference to the unit PORs & Air HQrs. posting orders at the close of each quarter. Discrepancies, if any will be reconciled in consultation with Air HQrs/Unit concerned.

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

SERIAL NO. 14

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF POL REGISTER

Object : To watch the progress of issue/return of POLs to/from AFCAO, New Delhi.

The following procedure for the issue of and clearance of observation lists and objection statement, will be adopted.

- (i) During the course of audit of ledgers of various AF Units, the Auditors will raise a POL and record therein the full particulars of errors and omissions and other irregularities found in the IRLAs, vouchers and office orders etc. w.r.t. the procedures laid down in the audit drill and orders contained in Defense Audit Code, FRs, AFI and AFOs etc.
- (ii) After completion of the audit, the observations and objections raised and included into POL will then be shown to the ledger clerk in the AFCAO, and wherever agreed to necessary adjustment, vouchers got issued and verified. Then the POL will be submitted to the SO(A)/AAO along with the IRLAs for necessary review, who will ensure that the observations/objections are raised by the auditors with the progress of audit.
- (iii) The SO(A)/AAO will conduct the necessary review of the IRLAs audited by the Auditors and will add in the POL, certain observations/objections which are omitted, to be raised by the auditors. They will also scrutinize the observations/objections raised by the auditors and ensure that the same are correct and intelligently framed.
- (iv) After the approval of the POL by the SO(A)/AAO, the final POL will be prepared in triplicate by carbon process out of which 2 copies will be sent to AFCAO for return of one copy with their replies within 3 days of receipt.
- (v) The POLs will be serially numbered separately for each month and entered in the Register showing the No. of the obs/objs. raised as per specimen given at Annexure 'A' of these instructions. If the POLs are not received within the stipulated time, the SO(A)/AAO will contact the concerned Officer-in-Charge to expedite the reply thereof.
- (vi) On receipt of one copy of the POL, the adjustments carried out by the, AFCAO, New Delhi will be verified by the auditors from the IRLAs concerned. Items which can be settled will be deleted from the POL and the other items which cannot be settled will be incorporated in the consolidated objection statement to be issued over the signatures of the Officer-in-Charge by 20th of each month.
- (vii) The date of issue of objection statement will be noted as also the full details in the Audit Progress Register and further clearance watched.
- (viii) The register will be submitted to the section officer in the last week of the month.

ANNEXURE 'A' TO FLY LEAF INSTRUCTIONS

No. & date of POL two copies of Which sent to AFCAO	Ledger No.	Name of Unit			No. of items remaining outstanding	Initials of the SO
		Name of the Auditor	Total No. of Obj/Obs	Date of receipt of POL from AFCAO		
1	2	3	4	5	6	7

SERIAL NO. 15

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER SHOWING DISPOSAL OF SURPLUS OF (CASH) ESTATES OF AIR FORCE AIRMEN

Object : To record and watch the disposal of the surplus of Estates of Airmen (deceased) i.e. W.O. and M.W.O. which are being dealt with by the President, Air Force Standing Committee of Adjustment.

The register will be maintained in the following proforma :-

Sl No.	No. & date of Inward diary	Service No.	Rank	Name	Date of casualty	Amount	T.R. No. & date
1	2	3	4	5	6	7	8

No. & Date of Pay Order of CDA(AF)	Intimation of receipt, of payee's acknowledgement	Date under which sent to Min. of Defence	Acknowledgement from Min. of Def.	Remarks
9	10	11	12	13

As soon as a non-effective account of Flt. Cdt./M.W.O./W.O. deceased is passed by the Auditor the same will be noted in this register. Further progress for the clearance of the item will be watched from this register.

SERIAL NO. 16

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER SHOWING PAYMENT OF CLAIMS OF RETAINING FEE IN RESPECT OF AIRMEN TRANSFERRED TO AIR FORCE RESERVE

- Object : (i) To keep record of claims for payment of retaining fee in respect of Air Force Reservists.
(ii) To ensure that a double claim is not preferred for one and the same person.

2. On receipt of IRLA duly supported by credit voucher (as per annexure 'A' to Appx 3 of F.R.Pt.II) from AFCAO, New Delhi and after exercising check as per para 36 of the Audit Drill, the entries in the Register as per layout given below will be initialled. In case of fresh claim (1st year), the particulars of the Airmen will be noted therein with reference to the IRLA/POR.

Service No., Name & Rank	POR notifying transfer to reserve	Date of transfer to reserve	Year to which it pertains and the amount and Vr. No.
		Year 1. 2. 3. 4. 5. 6.	Amt. Vr. No.

3. The register will be submitted to the Officer-in-Charge on the 20th of each month.

SERIAL NO. 17

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF THE REGISTER SHOWING THE
AUTHORISED STRENGTH OF AIRMEN (SERGEANT AND ABOVE)**

Object: Checking of Promotions – Airmen

1. The authorised establishment of SNCOs (i.e. MWO, WO, and JWO & Sgt) will be posted separately in the register rank and trade-wise in respect of each Unit/Formation with reference to the Govt. letter sanctioning the new establishment.
2. Whenever any Govt. letter amending or cancelling the existing establishment is received in this office, the corresponding figures appearing in the Register will be amended with suitable notes in the remarks column regarding effective date of addition/deletion etc.
3. The Register will be totalled up periodically in Pencil and from these totals the figures in respect of posts “Not to be manned by airmen” appearing in the Govt. letters will be deducted and the resultant figures will provide the basis for authorizing promotions of SNCOs.
4. The register will be submitted to the Officer-in-Charge Section for review on or before 5th of each month.

SERIAL NO. 18

**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER OF PAID STRENGTH OF
AIRMEN (SERGEANT AND ABOVE)**

Object: Checking of Promotions – Airmen

1. The paid strength of ASNCCs (i.e. M.W.O., W.O., I.W.O. and seargents) will be posted separately in the Register rank and trade-wise on all India basis.
2. Whenever letters authorising promotions are received, the register will be annotated suitably. Similarly, all reductions of rank, resignations, dismissals etc. will be noted in the Register kept up-to-date.
3. As and when proposals for promotions are received the paid strength shown by the R.O. will be checked with reference to the Register.
4. The Register will be submitted to the Officer-in-Charge Section for review on or before 5th of each month.

SERIAL NO. 20

FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF REGISTER OF SCHEDULES WITH DETAILED SHEETS OF UNCLEARED CREDIT BALANCES OF AIRMEN

Once a schedule is received from, A.F.C.A.O. it will be allotted serial No. The accompanying detail sheets will also be serially page numbered eg. Schedule No. 1 has 15 detailed sheets attached. Each one of these sheets will be numbered from 1—1 to 1—15. Schedule No. 2 say with 20 detail sheets, each will be numbered 2—1. 2—2 and so on 2—20. All the names included in the above sheets will be serially numbered and the particulars in respect of each schedule received will be carefully recorded in the index register will be ruled with the following cols. and the schedules along with the lists will be securely pasted in a guard file.

Sl. No. of schedule & Sl. No. allotted	AFCAO No. & date under which received	Service No. & Name of Airmen	Amount	P.M. Class 4 Vr. No. & the month in which compiled to code head 0/017/05+R
1	2	3	4	5

No. & date under which forwarded to CDA (AF)	Dated initials of Auditor SO (A)/AAO	Remarks
6	7	8

2. On receipt of an application from the individual concerned or his next of kin requesting for payment of the amount due to him, the claimants title will be verified very carefully and if found in order, the relevant cols. 1 to 3 on the right hand side of the index register (specimen given below) will be neatly filled in and the claim duly linked with number and Month of T.E. through which the credit balance was originally compiled to code head 0/017/05 will be sent to CDA(AF) for authorization of payment to AFCAO through his imprest account.

Date of individual's Application for payment	No. & date of AFCAO letter under which received	No. & date of letter under which forwarded to CDA(AF) after due verification	Dated initials of Auditor/ SO(A)/AAO
1	2	3	4

No. & date of CDA(AF) letter Authorizing payment to AFCAO	Amount	Dated initials of Auditor, SO(A)/AAO	Remarks
5	6	7	8

--	--	--	--

- 3 On receipt of copy of letter of authority from the CDA (AF), necessary entries will be made in cols. 4 to 6 on the right hand side of the register.
- 4 The index Register together with the schedule register should be submitted to the Officer-in-Charge on the 10th of each month and the J CDA (AF) quarterly.

No. J CA/
Office of the.Jt. C.D.A. (A.F.)
New Delhi- 110010
Dated20

To,

O.C.
A.F.C.A.O.
New Delhi- 110010

Subject: NE/Pre-NE : Service No Name and Rank

Reference: Your Nodt

NE/Pre-NE account in respect of the above named Ex-airmen together with concerned document is returned herewith duly audited & passed with a credit/debit balance of Rs (Rupee)

Accounts Officer (Air Force)

No. . . . J CA /
Office of the
Jt. Controller of Defense
Accounts (Air Force)
New Delhi
Dated

To

The O.C.,
A.F.C.A.O.

Subject: Write off of debit balance

Name Rank

Service No Amount

Reference: Your No.

The sum of Rs..... noted above has been waived as a special case subject to the proviso that any belated credit coming to notice will be set off against the debit balance now written off.

Accounts Officer (AF)

Office of the
Jt. CONTROLLER OF DEFENCE
ACCOUNTS (AIR FORCE)
NEW DELHI – 10

DCA/A.....

Dated

To

The O.C
A.F.C.A.O.
New Delhi- 10

Subject: I.D. Schedules : Airmen

I.D.S. No.

The marginally noted I.D. Schedule(s) received from
the CDA(AF) New Delhi are forwarded herewith for action the I.R.L.A.
of the Airmen concerned and early return.

Accounts Officer (AF)

Office of the.Jt. C.D.A. (Air Force)
New Delhi- 10

Dated.....

To

The C.D.A.(AF)
(Accounts Section)
New Delhi

Subject: Unagreed cases of Bicycle Advance

Reference: Your No Dated Addressed to and

The details of recovery made through the IRLA of the above named airmen against the cycle advance of Rs
..... paid to him, are given below:-

.....
.....
.....

2. As the details of recovery as intimated by you do not tally, with those shown in the IRLA, you are
requested to kindly review your BSR accordingly for further action.

Accounts Officer (AF)

Copy forwarded to the O.C., AFCAO, New Delhi for information with reference to the memo cited above.

Accounts Officer (AF)

OFFICE OF THE.Jt. CONTROLLER
OF DEFENCE ACCOUNTS (AF)
NEW DELHI- 10

Dated

No. DCA/

To

The O.C.
A.F.C.A.O.
New Delhi- 10

Subject: Refund of Excess/erroneous recovery of Bicycle Advance – Airmen

Reference:-

The amount(s) as indicated against the under mentioned airmen on account of excess/erroneous recovery of bicycle advance/interest may please be refunded through his/her IRLA(s) on the authority of this memo in original.

Service No.	Rank & Name	Amount to be refunded
-------------	-------------	-----------------------

The refund particulars may please be intimated direct to C.D.A.(AF), New Delhi under advise to this office.

Accounts Officer (AF)

Copy to :-

The C.D.A.(AF), New Delhi (Accounts Section) with reference to his No.

REGISTERED

OFFICE OF THE.Jt. CONTROLLER
OF DEFENCE ACCOUNTS (AF)
NEW DELHI- 10
Dated
NO. DCA/A/.....

To

The C.D.A.(AF)
New Delhi

Subject: Adjustment of I.D. Schedule :

The under mentioned I.D. Schedule(s) is/are returned herewith, duly verified.

C.D.A.(AF), reference No. & date	I.D. Schedule No. & date	Amount	Unit
----------------------------------	--------------------------	--------	------

Accounts Officer (AF)

Encls: as stated

REGISTERED

No. DCA
OFFICE OF THE.Jt. CONTROLLER
OF DEFENCE ACCOUNTS (AF)
NEW DELHI- 10
Dated

To,

The C.D.A.(A.F.)
New Delhi

Subject: Returning of Duplicate copies of I.D. Schedules

Returned herewith please find the duplicate copies of the TOP SHEETS of the I.D. Schedules as mentioned in the attached list.

2. Please acknowledge receipt.

Accounts Officer (AF)

REGISTERED

No. DCA/M-II
Office of the JCDA (AF)
New Delhi
Dated

To,

The C.D.A.(AF)
R.K.Puram
New Delhi

Subject: Recovery Return of Motor car/Motor Cycle advance for officers for the month of

The above recovery returns for the month of for Rs as per details attached are forwarded herewith duty checked and tallied with P.M else 4 Voucher No for

Please acknowledge receipt.

Accounts Officer (AF)

Copy to :-

The O.C., A.F.C.A.O., New Delhi for information with reference to his no. dated forwarding the recovery return.

Accounts Officer (AF)

DCA/M-II
Office of the.Jt. C.D.A. (AF)
New Delhi-10
Dated.....

To

The
.....
.....

Subject : Release of documents : Bicycle Advance-Airmen

1. Agreement Form The undermentioned Airmen were paid Advance for the purchase
2. Dealer's stamped receipt of bicycle while they were serving with the unit under your command.
As the advances paid to them have since been fully liquidated,
the marginally noted documents are forwarded herewith for handing
those over to the Airmen concerned.
2. In case the airmen since posted out from your unit the documents pertaining to them may please be forwarded to the unit to which they have been posted for necessary action as per para above and to acknowledge the receipt of documents to this office. A copy of your forwarding memo may please be endorsed to this office for information.
3. Please acknowledge receipt.

S.No.	Service No.	Rank	Name	Remarks
1	2	3	4	5

REGISTERED

No. DCA/

Office of the.Jt. Controller of Defence

Accts.(Air Force) New Delhi-10

Dated.....

To

The Officer Commanding,

.....
.....

Subject: Release of documents : Motor Car/Cycle Advance

1. Agreement Form The marginally noted documents in respect of the officers
2. Dealer's stamped receipt shown below are forwarded herewith for handing over to the
3. Mortgage Bond Officer concerned.
4. Insurance correspondence
2. In case any officer has been posted out from your unit the documents may please be forwarded to his new unit under advice to this office.
3. Please acknowledge receipt.

S.No.	Service No.	Rank	Name	Remarks
1	2	3	4	5

Accounts Officer (AF)

No. DCA/
Office of the.Jt. C.D,A, (AF)
New Delhi-10
Dated.....

To

The O.C.
Air Force Central Accounts Office
(Unit Accounts Section)
New Delhi-10

Subject: Payment to autonomous bodies on account of Motor car/Cycle Advance recovered from Air Force Officers

The following amounts on account of Motor car/cycle advance have been recovered from Air Force Officers through their pay account for It is, therefore, requested that arrangements may kindly be made to make payments of these amounts to undermentioned officers by issue of cheque direct under advice to this office and to the C.D.A. (AF), New Delhi.

One copy of recovery schedule for each accounts officer showing details of recovery is forwarded herewith for onward transmission to the accounts officers concerned.

Accounts Officer (AF)

Copy along with a copy of recovery schedule forwarded for information to:-

1. CDA(AF) R.K.Puram, New Delhi
2. PCDA(AF) Imprest Section, Dehra Dun. The above amounts when they appear in the cash Accounts of the AFCAO (Imprest/NE) may kindly be compiled to code head 0/018/61 (+ C).

Accounts Officer (AF)

No. DCA/
Office of the.Jt. C.D. A, (AF)
New Delhi-10
Dated.....

To

The O.C.,
A.F.C.A.O.,(Unit Section)
New Delhi -10

Subject: Contributing Education Fund scheme/AF Ben. Fund/Family Association Scheme in respect of
Officers/Airmen serving on deputation in U.K. – Payment of to concerned Association.

A credit for Rs.has been received through ILAC account foron account of recoveries of subscription towards CEFS/AF Ben. Fund/FAS for the month of(pay) in respect of Air Force Officers/Airmen serving on deputation in U.K. as per details below :-

Sl.No.	Name & Rank	S.No.	Amount	Subs for the month	Remarks
1	2	3	4	5	6
	1.				
	2.				
	3.				
	4.				

It is therefore requested that a cheque for Rs..... (Rupees.....only) may please be issued in favour of the Secretary, CEFS/AF Ben. Fund/FAS association, Air HQrs. New Delhi-1 on the authority of this memo in original. Payment details viz. 27 D Vr. raised and No. and date of the cheque issued, may please be intimated to this office for further action.

Accounts Officer (AF)

Copy to :-

1. The Secretary, CEFS/AF Ben. Fund/FAS association, Air HQrs., New Delhi for information and necessary action.
2. The PCDA(AF), Imprest Section, Dehra Dun, Credit of Rs.....has received on the above account through CDA(CC), Meerut D.I.D. Schedule No.and adjusted to 0/017/07,0/017/08,(+R) vide this office class 8 voucher No.....for payment of Rs.....when it appears in the cash account of AFCAO/1002/AE may please be compiled to Code Head 0/017/07, 0/017/08 (+C).
3. CDA.....for information.

Accounts Officer (AF)

Office of the.Jt. Controller of
Defence Accts. (Air Force)
New Delhi-10
Dated.....

DCA/M

To

The O.C.
A.F.C.A.O.
NEW DELHI

Subject:- House Building Advance in respect of

Reference:- CDA(AF) New Delhi letter No.....dt.....addressed to the officer and copy
this office and to you.

Please refer to C.D.A.(AF) no. cited above intimating the payment of Rs.....on account of House
Building Advance recoverable in instalments of Rs..... each and confirm that necessary annotation has been
made in the IRLA of the officer concerned.

Accounts Officer (AF)

Copy to :-

The C.D.A. (AF) w.r.t. his No. cited above.

Accounts Officer (AF)

(Draft Sample Form)

REGISTERED

No. DCA/
Office of the.Jt. C.D.A (AF)
New Delhi-10
Dated.....

To

The P.C.D.A.(AF)
Accts. Section
Dehra Dun

Subject:- Reconciliation statement of F. 1505 Officers/Airmen/Civilians for the month of (Pay)

AFCOA, New Delhi No.....dt.....together with F. 1505 in original and reconciliation statement of F. 1505 in respect of A.F. Officers/Airmen/Civilians for the month of.....is forwarded herewith duly checked.

2. The Marginally noted amounts on account of totalling errors in F. 1505 by the A.F.C.A.O. New Delhi. Please furnish details of the months account and voucher No. through which the amounts have been complied to code head 0/018/61 to enable this office to contra link the item.

Please ack. Receipt.

Accounts Officer (AF)

Copy to :-

The A.F.C.A.O. New Delhi- for information with reference to his No. cited above.

1. } The marginally noted amount on account of totaling errors have been
2. } included in the reconciliation statement of F. 1505 under reference.
3. } The particular voucher under which the amounts have been BOC/SOC
4. } by the unit may be ascertained and intimated to enable this office to
5. } take further action in the matter.
6. }

2. The requisite certificate from the unit Imp. Holder is not endorsed in the following F. 1505, the same may be obtained and forwarded to the P CDA (AF) Dehradun directly under intimation to this office.

3. The acquittance roll register is returned herewith duly checked.

Accounts Officer (AF)

REGISTERED

No. DCA/
OFFICE OF THE JOINT CONTROLLER OF DEFENCE
ACCOUNTS (AIR FORCE)
NEW DELHI-10

Dated

To

The P C.D.A. (P)
ALLAHABAD

Subject : Forwarding of Service Card.

Reference.....

Service Card IAF(CDA) 313 in respect of under mentioned officer/officers/is/are forwarded herewith:-

.....
.....

Accounts Officer (AF)

No.DCA/
Office of the.Jt. CDA (AF)
New Delhi -10
Dated

To

The Officer commanding
A.F. Central Accounts Office
New Delhi-10

Subject:-.....

A copy of P CDA (P) Allahabad letter No. GI/M/AF dated(addressed to this office and copies to others) is enclosed for furnishing the information required herein.

Accounts Officer (AF)

Copy to:-

The P CDA (P) Allahabad w.r.t. his letter No. cited above.

Accounts Officer (AF)

No. DCA/
Office of the.Jt. C.D.A (AF)
New Delhi-10
Dated.....

To

The Officer Commanding,

.....
.....

Subject:- Settlement of Audit Objection statement Pt. VI(A) regarding water and electric charges for the month
of

Reference:-.....

The particulars of Recovery voucher/Recovery vouchers for Rs.....in respect of
..... (Rank).....(Name) has/have been verified.

This settles the objection statement cited above.

Accounts Officer (AF)

No.....
Office of the.Jt. Controller of
Defence Accts. (Air Force)
New Delhi-10
Dated.....

To

The O.C.
A.F.C.A.O.
NEW DELHI

Subject:- Terminal gratuity claim.....

Reference:- Your No.....

The claims for the terminal gratuity in respect of the above named officer for the period from..... to(i.e. completed years) has been pre-audited and passed for Rs.....(Rupees.....only) for payment by inclusion in the IRLA. The amount may therefore please be credited on the authority of this letter in original.

Accounts Officer (AF)

Extract from top sheet (I.D. Schedules) bearing No.....dt.....

Imp/.....

Code Head.....

Amount.....

To

A.O.(Local)
Group.....

The correctness of the compilation quoted above may please be intimated at an early date to enable this section to furnish the audit certificate to CDA (AF) on the top sheet (I.D. Schedules) quoted above.

An early action is requested.

Accounts Officer (AF)

OI/C Section Gp-I

REGISTERED

No.....
Office of the Jt. C.D.A (AF)
New Delhi-10
Dated.....

To

The Controller of Defence Accounts (AF)
New Delhi

Subject:- Payment of credit balance Due to the Estate of.....

Reference:- This Office letter No.....SCA..... datedaddressed to the President,
AF standing committee of Adjustment, New Delhi and copy endorsed to you forwarding a Treasury
Receipt for Rs.....and Govt. of India Min. of Defence
No.....

Please issue a Crossed Cheque for Rs due to the estate of the above named officer as credit
balance in favour of Treasury as desired by him/her in his in his/her letter
dated.....

- 2. I.A.F. (CDA) 13 No.....and Punching Medium are enclosed.
- 3. Please intimate the particulars of disbursement in due course.

Accounts Officer (AF)

Copy forwarded to :-

- 1. Secretary to Govt. of India Min. of Def. New Delhi w.r.t. their letter quoted above. A stamped receipt for Rs.....obtained from the beneficiary of the estate is enclosed for your record.

Please acknowledge the receipt.

- 2. The president A.F. Standing Committee of adjustment, New Delhi for information.

3.
.....
.....

Accounts Officer (AF)

APPENDIX 'F' TO CHAPTER XII OM PART III

(Referred to in note to para 223)

PARA I- INTRODUCTION:

Govt. of India, Ministry of Defence, New Delhi in their letter No. Air HQ/25678/3/1/D(Accts)/7054/D(PAY/Services) dated 1-11-1971, accorded sanction for the transfer of the following types of Provident Fund Accounts in respect of Officers, Airmen and civilians of Air force whose accounts are maintained on IRLA system from Jt. C.D.A.(Funds) Meerut to AFCAO, New Delhi with effect from 1-4-74:-

- (i) D.S.O.P. Fund
- (ii) A.F.P.P. Fund
- (iii) G.P.Fund
- (iv) I.O.F.W.P. Fund

PARA 2-TRANSFER OF PROVIDENT FUND ACCOUNTS TO A.F.C.A.O.

Accordingly the responsibility of maintenance of Fund Accounts in respect of Air Force personnel whose Accounts are maintained on IRLA system will devolve on A.F.C.A.O. and Ty.Advances/Final withdrawals etc. will be paid through the Imprest Accounts of the Air Force Units.

PARA 3- ACCOUNTS OFFICERS

The O.C., AFCAO, has been designated as 'Accounts officer' for the following items of work connected with the maintenance of Provident Fund Accounts of the Air Force personnel (including civilians) :-

- (a) Opening of Fund ledger Cards.
- (b) Posting of subscriptions, recoveries, withdrawals, refund of withdrawals in the fund ledger cards.
- (c) Payment of temporary advances/Final withdrawals/Final settlement/LIC premia.
- (d) Calculation of interest and posting into the Fund Account ledger cards at the end of every financial year.
- (e) Closing of Accounts and issue of Annual statement of Fund Accounts at the end of every financial year.
- (f) Holding of L.I.C. Policies duly assigned to the President by the policy holders for safe custody till it is matured or transferred to other department in which the individual is absorbed after resigning from the Air Force whichever is earlier.

PARA 4-AUDIT OFFICER

The Jt. CDA (AF) will function as “AUDIT OFFICER” and besides audit on maintenance of accounts, conduct pre audit of:-

- (i) Application/Nomination forms.
- (ii) Payment of advances for financing insurance policies.
- (iii) Payment of Final withdrawals.
- (iv) Final payment of fund accumulations.

PARA 5- AUDIT OF THE FOLLOWING ITEMS OF WORK WILL ALSO DEVOLVE UPON THE Jt. C.D.A. (AF)

- (i) Checking of opening balances annually in new year’s Fund Cards with closing balance in the previous year’s cards (1st year 74-75) opening balances will be checked with the closing balances for 1973-74 as supplied by the C.D.A. (F) Meerut.
- (ii) Checking of Fund Ledger Cards.
With Appendix ‘B’ statement of Accounts once a year against the Accounts for March Paid in April, when the increase/decrease in the subscription is done by the subscribers.
- (iii) Check of monthly variation lists with:
 - (a) Affected I.R.L.As.
 - (b) Affected cards.
- (iv) Temporary Advances:
 - (a) Check of paid vouchers with F.1505 and fund Ledger cards.
 - (b) Check of vouchers with Register for Temporary advances.
- (v) Claims for final withdrawals :
 - (a) Pre audit of claims.
 - (b) Post audit of paid vouchers with F.1505 and Fund ledger cards.
- (vi) Interim payment from provident fund account.

PARA 7- NEW SUBSCRIBERS: PREAUDIT OF APPLICATIONS FOR ADMISSION TO PROVIDENT FUND AND NOMINATION FORMS

Subscription to the Provident Fund is compulsory on completion of 12 months service. An application as in Appendix 'B' to the A.F.O.66/76 in duplicate, together with Nomination form in single copy is to be obtained and forwarded to Jt. C.D.A.(AF) through the A.F.C.A.O., by the Sr. Accountant Officer after amending the G.C.I. Portion of pay books and G.C.I. Cards.

On receipt of copy of application it will be scrutinised to see that:-

- (i) The application for admission to the Fund duly completed in all respects has been received in duplicate.
- (ii) The individual has completed one year's regular service.
- (iii) The Name, Rank and personal No. of the individual have been recorded.
- (iv) The individual has been admitted to the Provident Fund to which he is entitled to subscribe
- (v) The rate of subscription given in the application form is not below the minimum prescribed rate.
- (vi) In the case of D.S.O.P., A.F.P.P. & G.P. Fund, the rate of subscription given in the application form is in whole rupee.
- (vii) Nomination executed on the prescribed form is attached with application.
- (viii) Nomination form has been filled in ink and is complete in all respects.
- (ix) Nomination has been made in favour of member(s) of the family as defined in the relevant fund Rules.
- (x) In case the nomination has been made in favour of a person other than family members, it will be seen that certificate to the effect that the nomination will become invalid on acquiring a family, is given on the form by the subscriber.
- (xi) Full Name(s) and not only the surname and initial of the Nominee(s) has/have been given in the nomination.
- (xii) Full permanent address of the nominee is given against their names.
- (xiii) If the nominee(s) is/are minor(s) the age of the nominee(s) is given against the name.
- (xiv) When the subscriber nominates more than one person, the share payable to each nominee has been specified in the nomination form in such a manner as to cover the whole amount standing to his credit at any time.
- (xv) Relationship of each nominee with the subscriber is given.
- (xvi) The alteration and amendments in the nomination form have been attested over the full signature of the subscriber.
- (xvii) The nomination has been attested by two witnesses with their full names, designation and addresses.
- (xviii) Fund account no. of the subscriber is given on the nomination form.
- (xix) One copy of Nomination Form duly accepted is returned to the A.F.C.A.O. for record.

PARA 8

In the case of civilians for whom IRLAs are maintained, A.F.C.A.O., will automatically admit these personnel as GP Fund subscribers on their completing 12 month service. The submission of Nomination form in such cases to A.F.C.A.O., will be the responsibility of S.A.O. Self Accounting Units as and when a civilian becomes eligible for subscription to GP Fund. SAOs are to forward a simple application together with Nomination forms in the cases of civilian who wish to join the GPF before completion of 12 months service. However the re-employed pensioners will not be considered as compulsory subscribers to the GP Fund.

PARA 9- FUND ACCOUNTS LEDGER CARDS: OPENING AND POSTING OF

Fund Accounts Ledger Cards as per Appendix 'A' to the AFO 66/76 are to be raised for all personnel shown on the nominal roll vide para4 (a) ibid. It will be seen that:-

- (i) Separate ledger card is opened for each subscriber.
- (ii) The name, Rank and Service/PA No. recorded on the fund ledger card is the same as intimated by the CDA (Funds), Meerut and shown in the nominal Roll prepared by AFCAO.
- (iii) (a) The opening balance given on the ledger card of the current year is the same as shown as closing balance of the previous year and the entries of opening balance of the Fund ledger card is attested by a Commissioned Officer/CGO.
(b) In the case of opening balance for the year 1974-75 it will be seen that it is same as intimated by the CDA (Fund), Meerut with reference to the closing balance of the previous year (3/74) of the Fund ledger Card maintained by them.
- (iv) The amounts of subscription and refund of withdrawals have correctly been posted in the Fund ledger Cards.
- (v) Fund Account Number shown in the Ledger Card is the same as the service number of the subscriber.

NOTE: - Fund Account number of the subscriber intimated by the CDA (Funds) will be annotated on the fund Ledger Card for one year viz. till 31-3-75.

- (vi) Interest due has correctly been worked out at the prescribed rate at the end of the year and it has been rounded off to the nearest whole rupee. The amount of interest so worked out is credited in the account of the subscriber.
- (vii) The closing balance shown in the Fund Ledger Card is correct.

PARA 10 – CHECKING OF APPENDIX ‘B’ STATEMENT OF ACCOUNTS FOR THE MONTH OF APRIL, WITH FUND LEDGER CARDS ONCE A YEAR (RECOVERY FOR MARCH PAY BILL PAID IN APRIL)

It will be seen that:-

- (i) The name, rank service/PA No. of the subscriber given in the Appendix ‘B’ agrees with those shown in this fund ledger card.
- (ii) The amounts of subscription, arrears of subscription and refund of withdrawals shown under heading ‘Debits’ of Appendix ‘B’ agree with the corresponding entries under column ‘Credits’ of fund ledger card.
- (iii) Fund account Number is the same as service/PA No. of the subscriber (The fund account number allotted by the CDA (Funds) will be annotated on the Fund ledger card for one year viz. till 31-3-75).

PARA 11- CHECKING OF MONTHLY VARIATION LISTS, AFFECTED IRLAS & AFFECTED FUND LEDGER CARDS

- (a) The variation in the rate of subscription fall under two categories:
 - (i) Voluntary variation: Increase/decrease in the rate of subscription as permissible under rules.
 - (ii) Compulsory variation: Increase in the rates of subscription due to increase in the rate of pay on account of increments/promotion.
- (b) Variation lists will be prepared monthly by the AFCAO to show the changes in the rate of subscription as per (i) and (ii) above. These variation lists are to be certified, as “posted in the Fund Ledger Cards” and one copy of the variation lists is to be passed on to the D Jt. CDA (AF) for Audit.
- (c) The variation lists in respect of DSOP/AFPP/GP/IOFWP Fund are checked 100% with the effected Fund Ledger Cards and IRLAs to ensure that:-
 - (i) The revised rate is not less than the minimum subscription prescribed under Rules.
 - (ii) The recovery of Fund subscription has been effected though IRLA at the revised rate.
 - (iii) The amount of subscription posted in the ledger card is the same as recovered through IRLA.

PARA 12 – CHECKING OF BROAD SHEETS OF MONTHLY CLOSING BALANCES WITH FUND CARDS

- (i) In accordance with para 30 of AFO66/76, AFCAO is required to prepare a monthly broad sheet of fund account-wise closing balances and a one line summary in the proforma given at Appx. ‘H’ to the AFO. Thereafter the figures in Appx. ‘H’ are to be reconciled by AFCAO with compiled actual in three categories viz. (a) Recoveries through the IRLA (b) Recoveries and payments through unit cash accounts and (c) recoveries/payments from/to deputationists.
- (ii) Any variation noticed will be examined and explained by the OC, AFCAO indicating the items which have gone into the compilations but have not been reflected in the fund accounts and vice versa. The unreconciled amounts will be carried over to the next month for adjustments.
- (iii) The following points will be seen during checking of the monthly broad sheets and reconciliation statement Appx. ‘H’.
 - (a) 10% if the entries in the broad sheets will be checked with the relevant Fund Ledger Cards to ensure correctness.
 - (b) Totals in the broadsheets will be checked to the extent of 10%.
 - (c) The grand totals in the broad sheets will be checked with figures the entered in the reconciliation statement Appx.’H’.

- (d) It will be seen that the figures in Appx.'H' have been reconciled monthly with the compiled actual as explained in para (ii) above and variations explained by AFCAO. It will also be seen that the unreconciled amounts have been carried forward to the next month's reconciliation statement for adjustment.
- (e) Any discrepancies or irregularities noticed in the above documents will be placed under objection and pursued to finality.

PARA 13- F1505 AND RECONCILIATION STATEMENT

- (a) Check of paid vouchers.
- (b) Check of vouchers with registers for Ty. Advances and Final withdrawals.

(a) Ty. Advances:

- (I) Procedure followed by AFCAO/Units: An application-cum-payment voucher duly supported with sanction of the competent financial authority is to be raised in duplicate by the claimant. Payment is to be made by the Sr. Accounts Officer. Appendix 'E' will be used as voucher No 41-A for Officers, 41-B for Airmen and NCs (E), 41-C for non-industrial civilians and 41-D for industrial civilians. Original vouchers with IAFF (F) 1505 for each head is to be forwarded under separate voucher top list to the AFCAO IAFF(F) 1505 to be raised in quadruplicate. One copy of (F) 1505 along with paid vouchers is to be forwarded to the AFCAO and two copies of F. 1505 are to be forwarded to the CDA(AF) along with cash Account and the remaining copy is to be retained by the unit.

PARA 14 – AUDIT OF PAID VOUCHERS

Paid vouchers of Ty. Advances are checked 100% to ensure that:

- (i) The amount of Ty. Advance paid is entered in the register of Ty. Advances maintained by the AFCAO.
- (ii) The amount as per each paid voucher is the same as recorded in IAFF (F) 1505.
- (iii) The amount of each paid voucher agrees with that shown in the monthly reconciliation statement.
- (iv) The amount is withdrawn for an authorised purpose.
- (v) The amount of Ty. advance is not more than what is permissible under rules.
- (vi) The amount paid to the subscriber is entered in the Fund Ledger Card.
- (vii) The recovery of loan has been commenced in the IRLA with effect from the pay for the month subsequent to that in which the payment of advance has been made.
- (viii) Monthly reconciliation of the register is prepared indicating vouchers not received and unactioned.

A copy of the reconciliation statement is received by the end of the month following the month of payment. In case the reconciliation statement is not received by the due date the same should be called for and placed under objection.

PARA 15 – CASH RECOVERIES TOWARDS TEMPORARY ADVANCES BY THE UNITS

Recoveries affected in cash towards refund of advances are made in IAFF(F) 1505 raised in triplicate and booked under voucher head T/1 for officers, T/2 for airmen and NCs (E), T/3 for non-industrial civilians and T/4 for industrial civilians. Original copy of IAF(F) 1508 will be sent by the unit to the AFCAO along with F. 1505 and duplicate sent to the CDA (AF) with the cash account and triplicate retained by the unit itself.

Details of IAFF(F) 1505 received from the units are to be entered in the register of Cash Recoveries by AFCAO. It will be seen that:-

- (i) The amount recovered is credited in the relevant Fund Ledger Card.
- (ii) Recoveries through IRLA have been stopped only when the principal amount has been, fully recovered.

- (iii) Monthly reconciliation statement is to be forwarded to the AFCAO. The statement should be called for if not received by the end of the month following that in which the recovery was made in cash and such cases kept under objection.

PARA 16 – FINAL WITHDRAWALS FROM FUND ACCOUNTS

Audit of payment on account of final withdrawals made from Fund Accounts are conducted in the following two stages:

- (i) Pre-audit
- (ii) Post-audit.

PARA 17 – PRE-AUDIT OF CLAIMS FOR FINAL WITHDRAWALS FROM THE FUND ACCOUNTS

- (i) Application-cum-payment voucher for final withdrawals from the Fund Account as per specimen (in Appendix 'F' to AO 66/76) is to be initiated in triplicate by the claimant and forwarded to the AFCAO through the OC, Unit concerned. AFCAO will endorse the credit balance standing to the credit of the subscriber as on date and forward the said documents to the J CDA (AF) for pre-audit. The J CDA (AF) will return the same to the AFCAO duly pre-audited.
- (ii) While pre-auditing the claim it will be seen that:-
 - (i) The subscriber has completed the prescribed length of service or has attained the age required for payment of the amount for final withdrawal as given in the relevant Fund Rules.
 - (ii) The amount is being withdrawn for authorised purposes.
 - (iii) The amount of final withdrawal applied for is not more than what is permissible under rules.
 - (iv) The amount at the credit of the subscriber in the Fund Account is sufficient to meet the claim.

PARA 18 – POST AUDIT OF PAID VOUCHERS IN RESPECT OF FINAL WITHDRAWALS

It will be seen that:

- (i) The details of IAFF(F) 1505 are entered in the register of final withdrawals.
- (ii) The amount of final withdrawal as noted in the register of final withdrawals agrees with that of paid voucher.
- (iii) The amount of paid voucher is debited in the Fund Ledger Card.
- (iv) The amount of each paid voucher agrees with that shown in the monthly reconciliation statement prepared separately by each cell maintaining a group of IRLAs and connected Fund Ledger Card.
- (v) Monthly reconciliation statement of the register is to be prepared by the AFCAO indicating vouchers not received and unactioned. A copy of the same is forwarded by the end of the month following the month of payment. In case of non-receipt of the statement by the due date of the same should be called for and such cases placed under objection.

PARA 19 – FINAL SETTLEMENT OF FUND ACCOUNTS

An application on the prescribed form in triplicate as per (Appendix 'G') duly pre-receipted by the individual is to be forwarded to the AFCAO within 48 hours of individuals proceeding on leave pending retirement/release/discharge/dismissal etc. (except for death/insanity) by the unit concerned. The amount at the credit of the subscriber will be worked out by the AFCAO and the claim forwarded to the JCDA(AF) for pre-audit. The claim will be returned to the AFCAO by the J CDA (AF) duly pre-audited. The AFCAO will make the payment direct to the individual or to his bankers or the claim may be forwarded to the unit concerned for making

payment through the Imprest Account. Remittance by M.O. is to be made only at the request of the subscriber and at his own expenses.

NOTE:- In the case of death/insanity, form 'C' and contingent bill vide AFO 340/71 is to be used instead of Appx. G. The claims are 100% in pre-audited to see that :

- (i) The claim is preferred on the prescribed form and the same has been submitted for audit along with Fund Ledger Card and the IRLA of the individual.
- (ii) The claim is pre-receipted by the claimant (over one Rupee revenue stamp, where necessary).
- (iii) Part III of the claim is certified by the SAO Unit.
- (iv) Service/PA No., Rank, Name, Fund Account No. and date of discharge of the subscriber agree with those given in the Fund Ledger Account.
- (v) The mode of payment has been indicated in the claim.
- (vi) The details of the life Insurance Policies, if any, financed by the individual from his provident Fund Account are indicated on the claim for release action by the AFCAO.
- (vii) The details regarding final withdrawals and Temporary advance granted to the individual from his Fund Account during the last 12 months preceding the date of discharge/release are given on the claim.
- (viii) The closing balances for 1973-74 as notified by the CDA (Funds) is shown as the opening balance in the Fund Ledger Account opened by AFCAO for the year 1974-75.
- (ix) The interest on the Fund Accumulation has been allowed upto the end of the month preceding that in which the payment is made or up to the end of six months after the month in which the subscriber has become non-effective, whichever is less.
- (x) The interest has been worked out at the prescribed rate(s) and is correct.
- (xi) The amount worked out as payable is correct.
- (xii) The amount thus sanctioned is noted in the individual's Fund Ledger Card.
- (xiii) A suitable encasement will also be made on the IRLA to indicate that the fund account has been finally settled specifying the last subscription taken into account.
- (xiv) In case of death of the subscriber it will be seen that the fund assets have been paid to his/her nominee as per nomination on record in the office of the AFCAO. If the nomination is in favour of person(s) other than family members, it will be seen that a certificate to the effect that the subscriber did not acquire family during his/her life time, is on record with the AFCAO.
- (xv) In case no nomination is executed by the subscriber during his life time, the amount of the fund assets of deceased subscriber has been paid among all the eligible surviving family members in equal shares. The amount of the shares of the minors has been paid to their natural guardian (in case of Hindu subscriber or to a claimant coming forward and who has submitted an affidavit to the effect that minor children are under his/her care and custody and an indemnity bond on a plain durable paper to indemnify Govt. against any subsequent claim (in case of Mohammodan and Christian subscriber), is on record.
- (xvi) If the deceased subscriber neither acquired family during his life time nor executed any nomination, the amount of his/her fund assets has been paid to a person who has produced succession certificate from a competent court of law or has executed an Indemnity Bond with two sureties on a non-judicial stamp paper of appropriate value.
- (xvii) If the amount of fund assets paid exceeds Rs. 10,000 an intimation of payment has been sent to the Estate Duty Officer/Income Tax Commissioner concerned.

PARA 20 – POST AUDIT OF FINAL SETTLEMENT CLAIMS OF FUND ACCOUNT

During the course of audit it will be seen that:-

- (i) Monthly reconciliation statement is received from the AFCAO by the end of the month following that in which the payment was made. In case of non-receipt of the statement the same is to be called for from the AFCAO and such cases kept under objection.
- (ii) The amount paid has been debited in the Fund Account Card and the Fund Account is brought to nil balance.
- (iii) Simple receipt in token of having received the payment by subscriber/nominee is on record.

PARA 21 – INTERIM PAYMENT FROM PROVIDENT FUND ACCOUNT

Application-cum-payment voucher in triplicate as per Appx. 'F' to AFO 66/76 is to be raised by the claimant and forwarded to the AFCAO through the O.C. accounting unit concerned. The AFCAO will endorse the balance standing to the credit of the subscriber in his fund account and forward all copies to the D Jt. CDA (AF) for pre-audit.

It will be seen in pre-audit that:-

- (i) The individual is proceeding on L.P.R. or going on discharge/retirement.
- (ii) The amount is not being claimed by the subscriber more than one month prior to the date of proceeding on L.P.R. or going on discharge. If the claim is preferred more than one month before the actual date of proceeding on L.P.R. on discharge, it is to be ensured by the A.F.C.A.O. that the actual payment is not made prior to the permissible date vide note below para 3 of AFO (I/S/1967).
- (iii) The amount of the claim is not more than 80% of the credit balance of the subscriber.
- (iv) The details of the withdrawals made by the subscriber from his Fund Account as certified in the application form has been taken into account while arriving at the correct credit Fund balance of the subscriber or the purpose of admitting the claim.

PARA 22 – POST AUDIT OF INTERIM PAYMENTS

It will be seen that :-

- (i) The amount of paid voucher has been debited in the Fund Ledger Card of the subscriber.
- (ii) The amount of paid voucher agrees with that shown in the monthly conciliation statement prepared separately by each cell maintaining a group of IRLAs and connected Fund Ledger Cards.
- (iii) Simple receipt for the amount paid has been received from the payee in token of having received the payment by him.

PARA 23 – CHECKING OF ANNUAL CREDIT OF INTEREST IN FUND CARDS

Interest is to be calculated annually and credited in the Fund Accounts of the subscriber by the AFCAO. The interest thus calculated by the AFCAO will be audited to ensure that :-

- (i) The interest has been calculated at the rate(s) determined by the Govt. for the particular year.
- (ii) The amount of interest worked out is correct.
- (iii) The amount of interest worked out as per (i) and (ii) above has been credited in the accounts of the subscribers at the end of the financial year and reflected in the statement of account of that particular year.

PARA 24 – DEPUTATIONS

AFCAO will maintain the Fund Accounts of Air Force personnel on Deputation.

I Action by AFCAO :

- (i) The amounts on account of subscription and refund of withdrawals received by bank draft from borrowing organization will be taken on charge under voucher heads U-1, U-2, U-3 and U-4 separately for officers, Airmen, NCs(E). Non-industrial and civilians respectively.
- (ii) The amount on account of Fund subscription and refund of advances so received are credited in the Fund Ledger Card of the subscriber.
- (iii) For personnel on deputation to Govt. Departments (Central/States) or proceeding abroad, the recover of subscription and refund of withdrawals will be adjusted through cheques/Bank refund of withdrawal will be adjusted through cheques/Bank drafts drawn in favour C.D.A.(A.F.) who will notify the detail for credit in the respective Fund Ledger Cards maintained by AFCAO.

PARA 25

It will be seen in audit that:-

- (i) The amount of subscription and refund of advance received through cheques/bank drafts has correctly been credited in the Fund Ledger accounts of the subscribers.
- (ii) Temporary advances/final withdrawals to such personnel sanctioned by the competent authority of the department concerned is within the limits as per Fund Rules.
- (iii) Sufficient credit balance exists to admit the claim preferred by the subscriber.

PARA 26 – TRANSFER

Fund account ledger cards in respect of individuals transferred out of Air Force to Army, Navy etc. are to be closed by the AFCAO and after audit by J CDA (AF), the balance is to be transferred to the authorities maintaining the Fund Account of the transferees. JCDA (AF)/CDA/(AF) will carry out the necessary financial adjustments. Similarly authorities maintaining Fund Accounts of the individuals transferred to Air Force from Army, Navy, etc. will transfer their Fund Balances to the AFCAO through JCDA (AF).

In case of transfer out

It will be seen in audit that :-

- (i) The amount of subscription and refund of withdrawals recovered through IRLA or in cash has been/posted in the Fund Ledger account of the subscriber upto date before transferring the account.
- (ii) The withdrawals made to date by the subscriber from his/her Fund account on account of temporary advance, final withdrawals and for payment of insurance premium have correctly been debited in his Fund Account.
- (iii) The Interest on the Fund accumulations of the subscriber has been worked out upto the end of the month preceding that in which the amount is transferred.
- (iv) The amount due for transfer has correctly been worked out.

In case of Transfer in

It will be seen that:-

- (i) Fresh Fund Ledger account in respect of the subscriber transferred to Air Force has been opened.
- (ii) The name, rank and service PA No. of the individual has been recorded correctly in his newly opened fund ledger account card.

- (iii) The amount of fund balances of the subscriber received from the other organization has correctly been credited in the fund ledger account and the entry has been attested by Commissioned Officer/CGO. Ensure that the New Fund Ledger account card is duly signed and stamped by the Officer concerned.

PARA 27 – FINANCING OF INSURANCE POLICY FROM FUND ACCOUNT

Application-cum-payment voucher as per Appendix F.I to the AFO 66/76 for withdrawal of the amount for payment towards insurance premium claimed and pre-receipted by the individual is to be forwarded by the units in duplicate to the AFCAO and claim forwarded to the J CDA (AF) for pre-audit and return. Both the audited copies will be sent by the AFCAO to the Unit for payment. Audit of withdrawals from the Fund for payment of Insurance Premium is conducted in two stages.

- (i) Pre-audit
- (ii) Post-audit

I. Pre-Audit

On receipt of the claim from the AFCAO for pre-audit it will be seen that:-

- (i) The subscriber is entitled to finance insurance policy from his/her Fund Account.
- (ii) The amount is being withdrawn for financing a policy which stands on the own life of the subscriber.

Explanation

A policy on the joint lives of the subscriber and the subscriber's wife/husband shall be deemed to a policy on the life of the subscriber for the purpose of sub clause (ii) above.

- (iii) The policy has been assigned in favour of the President.
- (iv) The amount at the credit of the subscriber is sufficient to meet the amount of the claim.

II. Post-Audit

It will be seen that:-

- (i) The amount paid for payment of insurance premium as detailed in IAFF (F) 1505 has been noted in the register of withdrawals for financing Insurance Policies.
- (ii) The amount paid has been debited to the Fund Account of the subscriber.
- (iii) Monthly reconciliation statement is received from the AFCAO by the end of the following month that in which the payment has been made. In case of non-receipt of the statement the same is to be called for from the AFCAO and kept under objection.
- (iv) The premium receipt issued by the LIC is recorded in the register maintained by AFCAO.
- (v) The receipt will be verified with the amount of the paid voucher.

APPENDIX 'G'

(Referred to in note under para 224)

DETAILED POINTS TO BE SEEN WHILE AUDITING THE CLAIM ON ACCOUNT OF DEPOSIT LINKED INSURANCE SCHEME

Under the Deposit Linked Insurance scheme, on the death of subscriber to a Provident Fund the persons eligible to receive the provident Fund balance in terms of the relevant rules, will be sanctioned an additional amount equal to

the average balance in the account of the deceased Govt. servant in the fund during the three years preceding the death of the employee subject to a maximum of Rs. 60,000 provided the other prescribed conditions are fulfilled.

- (ii) On receipt of the POR/Office Order notifying the death of subscriber from the Unit, AFCAO will raise a working sheet-cum-payment voucher (in triplicate) indicating the balance in the fund account of the deceased subscriber during the three years immediately preceding his death and the amount due for payment under the scheme AFCAO will forward the same to Jt. CDA(AF) for pre audit, duly supported by the certificate of balances for the period prior to 1-4-74 from the C.D.A.(Funds) Meerut and the fund ledger cards.
- (iii) The following points will be seen during the audit of such claims:-
 - (a) That the subscriber had rendered at least five year's service at the time of death.
 - (b) That the amount of balances in the fund for the period of three years preceding the death of the subscriber and the average thereof due for payment as indicated in the working sheet-cum-payment voucher are correct.
 - (c) That the balances in the fund account of the subscriber had not fallen below the following limits at any time during the period of three years preceding the date of death :
 - Rs. 25,000 in the case of a subscriber holding a post in the Pay Band 2 (Rs. 9300-34800) or above and drawing a Grade Pay of Rs. 4800- p.m or more as per RPR 2008.
 - Rs. 15000- in the case of a subscriber holding a post in the Pay Band 2 (Rs.9300-34800) and drawing a grade pay of Rs. 4200- p.m. or more but less than Rs. 4800-
 - Rs. 10,000- in the case of a subscriber holding a post in the pay band 1 Rs. 4440-7440 and drawing a grade pay of Rs. 1400 p.m. or more but less than 4200- p.m.
 - Rs. 6000- in the case of subscriber holding a post in the pay band 1-S Rs. 4440-7440 and drawing a grade pay of Rs. 1300-p.m. or more but less than 1400-.
 - (d) That in the case of Contributory Provident Fund, only the subscription of the employee, with interest thereon is taken as balance.
 - (e) That the amount payable under this scheme is limited to Rs. 30,000. Any amount in excess of Rs. 30,000 in the fund will be disregarded for the purposes of this extra benefit.
- (iv) The working sheet-cum-payment voucher duly pre-audited will be returned to AFCAO for further action. A note of the amount of passed for payment will be made in the fund ledger card to avoid double payments.

ANNEXURE I

**COPY OF GOVT. OF INDIA MINISTRY OF DEFENCE LETTER NO 5/2/76/D (PENSION/SERVICE)
DATED 28-6-1985 ADDRESSED TO THE CHIEF OF THE NAVAL STAFF AND AIR STAFF AND COPY
TO THIS OFFICE AMONGST OTHERS**

(May be seen in the office of Jt. CDA (AF) NEW DELHI OR IN THE 1995 EDITION OF O.M. PART III)

CHAPTER XIII

233-272. BLANK

CHAPTER XIV- CDA (AF) NEW DELHI

273. Objectives of the office of the CDA (AF) New Delhi are:
- i. To have the effective functional and administrative control over the DAD Offices (AF) located at New Delhi viz Jt.CDA(AF) Subroto Park, New Delhi, LAO(AF) Race Course, New Delhi and ALAO, 'H' Block, New Delhi.
 - ii. To ensure the prompt payment in respect of PSUs and third parties/private parties, and accounting of interest bearing long term advances (HBA, Computer and Motor Conveyances) in respect of Air Force Officers, Airmen & Civilians etc.

General

274. With a view to have effective functional and administrative control over the DAD Offices (Air Force) located at New Delhi, CDA (AF) has been established w.e.f. 1.4.87. The work relating to payment and accounting of interest bearing long term advances (HBA Computer and Motor Conveyance) in respect of Air Force Officers, Airmen and Civilians and Calculation of interest thereon, custody and release of legal documents in relation to Air Force Officers and Airmen only. Legal documents in respect of Air Force Civilians are maintained by the accounts section of the Air Headquarter. The work relating to payment and maintenance of documents of interest bearing advances to DAD personnel under the control of CDA (AF) New Delhi is being done by CDA(AF) New Delhi.

Duties

275. (i) Exercise of functional & Admin control over Jt.CDA(AF), Subroto Park, New Delhi attached to AFCAO
- (ii) Offices of LAO/ALAO (Air Force) located at New Delhi, responsible for the audit of store accounts of AF Units, function under the control of CDA (AF) New Delhi.
- (iii) Payment and Accounting of interest bearing long term advances (HBA, Computer and Motor Conveyance) in respect of Air Force Officers, Airmen and Civilians.
- (iv) Calculation of interest on long term advances (HBA, Computer and Conveyances) in respect of Air Force Officers, Airmen and Civilians.
- (v) Custody and release of legal documents in relation to the above excluding civilians.
- (vi) Payment of interest bearing long term advances to DAD personnel under the control of CDA (AF) New Delhi.
- (vii) Issue of NDC in so far as it relates to HBA, Computer and Motor Conveyances.
- (viii) Receipt, examination and circulation of Govt. letters, examination of all cases referred to for decision of Command HQrs, Jt.CDA(AF), Subroto Park, New Delhi, LAO(AF), ALAO(AF) and other audit sections in respect of matters effecting pay and allowances, leave etc. of IAF Officers & Airmen.
- (ix) Payment of bills received on account of procurement of Stores and miscellaneous bills from PSUs and third parties/private parties.
- (x) Provision of Funds to Imprest Holders through Cash Assignment and their accounting and adjustment.
- (xi) Accounting and adjustment of Air lift charges raised by Air Hqrs. against various Departments/Ministries/State Government etc.
- (xii) Providing Audit, Payment, Accounting and Financial Advice cover to (a) Air Hqrs, New Delhi and (b) Air Force Station, Race Course, New Delhi
- (xiii) Payment work in respect of all purchase orders placed by Air Headquarters or in terms of Min. of Defence sanctions/contracts (except those placed on HAL, BEL & ITI Bangalore, for which PCDA Bangalore is responsible for making payment). Cases of Imports will continue to be dealt with by PCDA New Delhi, as hithertofore.

- (xiv) Audit, payment and accounting work relating to A.T.F and aviation Gas bills of M/S I.O.C., B.P.C.L., H.P.C.L. and Balmer & Lawrie for supplies made to Air Force.
- (xv) All work relating to raising of claims and realisation of dues on account of Airlift recovery charges.
- (xvi) Work relating to processing/scrutiny and rendition of audit reports on flying accident cases.
- (xvii) Audit, payment and accounting cover to Headquarters DGAQA, 'H' Block, New Delhi-11.

276. The Office of the CDA (AF) New Delhi is divided into the following sections:

- i. Pay Technical
- ii. Miscellaneous Section
- iii. BLANK
- iv. Administration
- v. Disbursement
- vi. Organisation & Method Cell
- vii. EDP Cell
- viii. Store Section
- ix. Imprest Section
- x. Internal Audit Section
- xi. Record Section
- xii. Accounts Section
- xiii. Pay Section

PAY TECHNICAL SECTION

277. **Objectives of this section are:**

- i. To review procedures in the matter of Fixation, drawal and disbursement of Pay and Allowances of Air Force Personnel and advise the administrative authorities on changes necessary.
- ii. To advise Jt.CDA(AF), Subroto Park New Delhi/Pay Section on pay matters and ensure their efficient functioning.

Duties

278. Pay Technical Section will function as a liaison section between the office of the CDA (AF) New Delhi and Offices of the Jt.CDA(AF) Subroto Park, New Delhi in regard to all important matters concerning the later. In addition this section will also deal with the following items of work:

- i. Receipt, Examination and Circulation of Govt. letters etc. in respect of matters effecting pay and allowances, leave etc. of IAF Officers and Airmen.
- ii. Examination of cases on the subject mentioned in (i) above, referred to this office for decision by Air HQ/Command HQ, JtCDA (AF), Subroto Park, New Delhi, LAO (AF), Race Course, New Delhi , ALAO 'H' Block, New Delhi and other audit sections.
- iii. Rendition of audit reports wherever necessary on the subject mentioned in (ii) above, except in respect of (a) cases relating to erstwhile group 'D' civilians (Non-Industrial) which are dealt with by Pay Section of the PCDA (AF) Dehradun and (b) the under-mentioned items for which audit report are furnished by Jt.CDA(AF) , Subroto Park, New Delhi.
 1. Regularization of excess/irregular grant of leave-Airmen.
 2. Condonation of delay in completion of discharge-Airmen.
 3. Sanction for admittance claims on account of pay and allowances of Airmen promulgated in the units' PORs more than 12 months antecedent to the date of such claim falling due.
 4. Stepping up of pay of civilians as a result of anomaly directly attributable to the application of Art. 156 (A) CSR.
- iv. Issue of clarification on pension related matters.

279. The Registers/Reports & returns will generally be the same as laid down in chapter VI of OM Part III in so far as the conduct and disposal of work dealt within this section is concerned.

280. BLANK

MISCELLANEOUS SECTION

281. (a) **Objectives of this section are:**

- (i) To ensure prompt and correct payment of House Building Advances/Computer Advance/Conveyance Advance and to safeguard the interest of Govt. till their liquidation.
- (ii) To deal with post audit of bills received from units/formations of Air Force authorities along with Cash Accounts paid out of Imprest Pre-audit of Bills.

(b) **Duties**

In addition to duties mentioned in Para 51 of Chapter VII of OM Part-III (except Sub Para 51(xviii)) in respect of AF units under CDA (AF) New Delhi, the duties of this section are:

- i. Payment and accounting of House Building Advances to Air Force Officers/Airmen and Civilians.
- ii. Payment and accounting of Motor Conveyance Advances/Computer Advance to Air Force Officers/Airmen and Civilians.

- iii. Custody and release of legal documents in relation to HBA, Computer and conveyance advances to personnel mentioned above except Civilians.
- iv. Payment accounting and documentation of interest bearing long term advances (HBA, Computer and Conveyance) to Devence Civilians under the control of CDA(AF) New Delhi.

281A. In addition to the work as mentioned in Para 52 to 81 of OM Part-III, the following work will also be performed by this section.

Advances for the purchase of conveyances

282. The procedure regarding the payment and audit of advances for the purchase of Motor Cars, Computer, Motor Cycles and Bicycles in respect of Officers, Airmen and Civilians will generally be the same as laid down in para 366 to 387, Chapter V, OM Pt. II (Vol. I) except that the payment against advances for the purchase of bicycles are effected by Accountant Officers/Imprest Holders of AF Units and formations and will be subjected to post-audit.

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House Building Advance

285. An interest bearing repayable advance may be drawn from Govt. by Air Force personnel for the construction of house on a developed plot of land already possessed by the applicant or for enlargement of an existing house owned by him or for purchase of plot and construction of house on that plot or for the purchase of a ready built house or flat. Funds provided for the purpose in the Budget annually and noted by the parliament are placed at the disposal of Ministry of Works, Housing and Rehabilitation. The head of the department who will scrutinize the applications and accord sanctions to the extent of availability of the funds. The basic rules for admissibility of advances, the limit upto which the advance is admissible, and various documents/certificates necessary for the purpose are contained in the Pamphlet "Rules of regulate the grant of advances to Central Government Servants for the building etc. of houses and amended" issued by the Ministry of Works, Housing and Rehabilitation.

286. Claims for drawal of 1st instalment of advance or subsequent instalments will be received for pre-audit in Misc. Section through Air HQrs and will be dealt with as under:-

(a) **House Building Advance** – Before Authorizing payment it will be seen that :-

- i. The claim is preferred on a contingent bill.
- ii. The claim is pre-receipted, duly stamped and countersigned by competent authority.
- iii. The claim is supported by the following documents/certificates:
 - a. Certificate to the effect that the required formalities in pursuance of which the instalment of advance has become due have been complied with duly signed by the Head of the Department or by a Staff Officer to whom the powers have been delegated.
 - b. Sale deed/lease deed in original.
 - c. Mortgage deed in original.
 - d. Non-encumbrance certificate in original.
 - e. Mortgage permission in original (in case of lease deed).
- iv. Formal sanction of Air Headquarters to the grant of advance has been received.
- v. Mortgage deed is on the prescribed form, duly registered with the sub-registrar of area.
- vi. The amount of instalment of advance has been correctly worked out according to the percentage laid down in the Pamphlet referred to above and incorporated in formal sanction accorded by Air Headquarters.

- vii. In case of claims for subsequent instalments of advances, the stage certificate duly countersigned by the competent authority on the proforma given in AFO 200/66 is furnished along with the claim.
- (b) In the case of claims for purchase of plots for the construction of a house 20% of the amount of sanctioned advance for single storied building and 15% of the amount of sanctioned advance for double storied building will be sanctioned by Air Headquarters on receipt of application and this will be followed by a covering sanction of Ministry of Works, Housing and Rehabilitation for the total amount i.e. amount, if advance for the purchase of plot and for the construction of house on the plot. During the course of audit of the claim for the purchase of plot it will be seen that:
 - i. The claim is preferred on contingent bill duly pre-receipted stamped and countersigned by the O.C. Unit.
 - ii. Agreement has been executed on the prescribed form and attached to the claim.
 - iii. Formal sanction of Air HQrs is attached with the claim.

NOTE:- It will be ensured that the land has been purchased within 2 months of the drawal of advance for purchase of plot. This check will be exercised when the claim for drawal of 1st instalment of advance is submitted by the applicant.

- (c) In case of purchase of ready built house it will be seen that:
 - i. The claim has been preferred on contingent bill duly pre-receipted, stamped and countersigned by CFA.
 - ii. The claim is supported by:-
 - (a) Agreement regarding undertaking of the claimant for payment of advance in number of instalments as prescribed.
 - (b) Certificate of the officer to the effect that the price of the flat is not likely to be less than the amount of advance.
 - (c) Surety Bond where applicable.
 - iii. Formal Sanction of Air Headquarters to the grant of advance has been received.

All payments made on the above account will be recorded in the Register of House Building Advance etc. and intimation of all advance paid will be sent to the AFCAO/Jt.CDA (AF), Subroto Park, New Delhi for watching recovery of amount of the instalments when due. Acknowledgement of the intimation thus sent will be watched through the register.

After authorizing payment, legal documents connected with the purchase of plot, construction of house or purchase of a ready built house will be sent to Accounts Section (Air Headquarters in the case of civilians) and a note to this effect kept in the appropriate col. of the Register of house building advances etc. The documents will be released after the principal sum and the interest accrued thereon has been fully liquidated.

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288. List of Registers peculiar to the Misc Section:

- i. Register of House Building Advance.
- ii. Register of Computer Advance
- iii. Register of Conveyance Advances (Motor Car, Motorcycle, Scooter Advance).
- iv. Stock Register of Insurance Policies.
- v. Demand Register.
- vi. D.V. Numbering Register.

Note: - Other Registers, Reports and Returns will generally be the same as laid down in Chapter VII Misc Section of OM Part III in so far as the conduct and disposal of work dealt within this section is concerned.

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ADMINISTRATION SECTION

290. The conduct and disposal of work dealt with in the Administration Section will generally be the same as laid down in Chapter-II, OM Part II (Vol-I) in respect of all administrative matters including the offices of the Jt.CDA (AF), Subroto Park, New Delhi, LAO(AF) Race Course New Delhi and ALAO(AF) 'H' Block, New Delhi.

DISBURSEMENT SECTION

291. The conduct and disposal of work dealt with in the Disbursement Section will generally be the same as laid down in Chapter IV, OM Part II (Vol-I).

ORGANISATION AND METHODS CELL

292. The conduct and disposal work dealt with in the Organisation and Methods Cell will generally be the same as laid down in Chapter XIII of OM Part II (Vol-I).

EDP CELL

293. The conduct and disposal of work dealt with in the EDP Cell will generally be the same as laid down in paras 35 to 80 OM Part-XI.

CDA (AF) New Delhi will be responsible to liaise with AFCAO/Directorate of Accounts, Air Headquarters in all matters connected with computerization of pay accounts of Officers and Airmen to ensure that the required audit checks are incorporated in the systems and programmes and render periodical progress report to the CGDA HQrs Delhi Cantt.

Rendition of Reports and Returns

294. (i) Rendition of Reports and Returns relating to Pay, Pension and Fund matters to CGDA.
- (ii) The following reports will be sent to CGDA, New Delhi by Jt.CDA(AF) New Delhi through CDA (AF) New Delhi. The other reports by Jt.CDA(AF) New Delhi will be submitted to CDA (AF) New Delhi.
- a. Monthly State of Work Report.
 - b. Half Yearly Report on Debit Balance Cases – Airmen.
 - c. Copy of Monthly Progress Report on Pension Cases sent to CGDA, New Delhi.
 - d. Computerization – AFPP Fund and Pay Accounts of Officers, Airmen etc.
 - e. Annual Demand for Establishment
- (iii) CDA (AF) New Delhi will send a Monthly Briefing Report to the CGDA in relation to matters within his functions and responsibilities.

STORE SECTION

295. Objectives

Objectives of this section will be the same as mentioned in Para 95 of OM Part-III with following additions:-

- (i) To ensure prompt recovery and adjustment of amount due to the Air Force on account of stores issued and services rendered by them including provision of airlift to various parties.
- (ii) Pre-Audit and payment of bills of PSUs and Third Parties.

296. In addition to the duties mentioned in Chapter VIII of OM Part-III (excluding Para 104-108, 113-114, 125 & 129), following duties are performed in the Store Section:-

- (1) To scrutinize contracts, contract agreements, amendments, cases of enhancement of rates, extension of contracts etc.
- (2) Pre-audit of:-
 - a. Bills received from Public Sector Undertakings and third Party.
 - b. Bills for supplies made to A.F. units against supply orders placed by Ministry of Defence other than DGS&D (Department of Defence supplies).
 - c. Bills for supply of gases and servicing of gas cylinders as per terms and conditions of contracts entered into by other than DGS&D.
 - d. Bills on account of Receipt & Refund of Security Deposits of Contractors received from Air Hqrs/Contractors.
 - e. Scheduling of Credit receipt Vouchers to LAOs concerned and watching acknowledgements thereof.
 - f. Accounting and adjustment of Air lift charges raised by Air Hqrs. against various Departments/Ministries/State etc.
 - g. Advances made to the Contractors/PSUs as per terms and conditions of the Contract and watching their clearance/adjustment.
 - h. Receipt of special flight returns and watching of recoveries from the parties concerned through Air Head Quarters.
 - i. Recovery from Indian Oil Companies on account of cost of oil defueled from service Air Crafts.
- (3) To deal with post audit of bills received from units/formations of Air Force authorities along with Cash Accounts paid out of Imprest .

Preaudit of Bills

297. Bills in respect of PSUs & third Parties:- Indents/Supply Orders for supplies of stores are placed by Air Hqrs. on the suppliers with the approval of Ministry of Defence (Finance). On receipt of Bills, it will be seen:-

- (i) That the rates/quantities shown in the bills agree with those shown in Air Hqrs indents & Quantities billed for agree with Inspection Notes.
- (ii) That copy No. 1 of inspection note is attached with 95% bills which constitute proof of despatch.
- (iii) That copy No. 2 and 5 of Inspection notes annotated with CRV No. and date, duly received by the consignees is attached with the connected 5% bills.

298. Bills for supplies made to A.F. Unit against supply orders placed by Ministry of Defence. - The bills will be audited with reference to Terms and Conditions laid down in the supply order on record in store section and payment made by cheque/e-payment to the suppliers.

299. Bills for supply of gases and servicing of Gas cylinders will be audited with reference to Terms and Conditions of contracts entered into other than by DGS&D New Delhi and payments made by Cheque/e-payment to the companies.

300. Bills of Air India for services rendered at Non-Air Force airfields.

On receipt of the bills from Air HQrs, the following points will be seen.-

- (a) That the bills are signed by the C.T.O. of the unit and countersigned by Air HQrs.
- (b) That it is certified by the unit that the services have been rendered satisfactorily.
- (c) That Requisition form in original duly signed by the Capt. of aircraft is attached.
- (d) That the charges claimed are correct according to the current rates prescribed in Govt.letters.
- (e) That the name of V.I.P. is quoted on the bills.

Special Flight Returns

301. I.A.F. provides airlifts to central Govt. Department, State Govt. Departments, Public Sector Undertakings and other parties against Ad-hoc and standing Govt. Sanction issued by Ministry of Defence. In addition, air assistance is rendered by the IAF to various central Govt. Departments /State Governments for relief/rescue operation during floods and other natural calamities under the provisions of A.F.I. 9/83. Recoveries for airlifts provided under Ad-hoc sanctions are normally arranged by Air HQrs. on the basis of the special Flight Returns prepared by units and submitted by them to Air HQrs. through their Command HQrs. with a copy of the return to CDA through LAO (AF). Air HQrs will assess the amount recoverable, prepare the bills obtain acceptance of the party concerned and send an intimation to CDA(AF) New Delhi , " for claiming recovery of charges from PAO concerned". In case where recovery is affected in cash, Air HQrs. will send crossed cheques/Demand Drafts/Treasury Challans to CDA (AF) New Delhi for adjustment in Accounts.

Reports and Returns & Registers

302. As per para 139 of OM Part-III.

IMPREST SECTION

303. The conduct and disposal of work dealt within Imprest Section will generally be the same as laid down in Chapter-XI, OM Part-III.

INTERNAL AUDIT SECTION

304. The conduct and disposal of work dealt within Internal Audit Section will generally be the same as laid down in Chapter-XI, OM Part-II Vol I

RECORD SECTION

305. The conduct and disposal of work dealt within the Record Section will generally be the same as laid down in Chapter I, Office Manual, Part II (Volume-I).

ACCOUNTS SECTION

306. Objectives of this section will be the same as mentioned in Para13 of OM Part -III.

General

307. All Credit balances outstanding in the IRLAs of released, discharged or invalided airmen including NCs (E) & Civilians will normally be settled by AFCAO. Where this is not possible and where balances outstanding are more than Re.1 the AFCAO will prepare Schedules in triplicate showing the uncleared credit balances as at the close of each accounting period and forward the original and duplicate copies to the Jt.CDA(AF) New Delhi. The Jt.CDA(AF) will verify the correctness of the amounts shown therein and forward the original copies of the lists duly countersigned to the CDA (AF) New Delhi under as covering memo stating No. of TE and month's accounts in which the amount of the schedule will be found compiled to Misc. Deposit and will be shown as a distinct item in the abstract of Receipt and Charges for that month.

The amount thus compiled will be noted in the Misc. Deposit Register (IAFA- 525) with complete particulars on the basis of IAFA-725 Prepared in the accounts section on receipt of monthly compilation for that month from the CDA (AF) New Delhi.

308. On receipt of application from the individual concerned for payment of the amount due to them through AFCAO/ Jt.CDA(AF) the claimants title will be verified and if found in order, the AFCAO will be authorized to effect payment of the amount to the individual concerned through his Imprest account duly supported by letter of authority in original by the Jt.CDA(AF) New Delhi. The amount when paid will be posted in the Misc Deposit Register on the basis of IAFA-725 raised in the section from the PM class 2 received from Imprest Section after reconciliation with the monthly compilation for the month in which the payment is made.

309. At the close of each financial year all deposits remaining unclaimed under head "Misc Deposit" for 3 years, exclusive of the year in which the Deposits were made will be transferred to the credit of the Government under the head "Other Misc Receipts". A note will be kept in the Register of Misc Deposits. Deposits thus credited to Government will not be refunded without the sanction of the CDA.

NOTE: - *The term 'CDA' used in Para 16 does not refer to the Controller of Defence Accounts in person. The officer-in-charge concerned in the Main Office and those in the sub-offices who are so authorized by the Controller can refund the lapse deposits after carrying out the requests verification.*

Disposal of Credit Balances (Comprising Estate and Pay) in Respect of Deceased, Deserters Insane or Missing Air Force Personnel.

310. In case of an Officer, MWO or WO, AF Standing Committee of adjustment will deposit the amount (comprising Estate and Pay) in the Treasury through MRO to the credit of CDA (AF) New Delhi. Original copy of MRO together with necessary details of the amount will be forwarded to the CDA (AF) New Delhi. On receipt of MRO, the amount will be compiled to Misc. Deposit and the Register of Misc. Deposit will be posted in the normal manner on the basis schedule (IAFA-725) prepared in Accounts Section.

The amount held in Misc. Deposit will be authorized by the Jt.CDA(AF) New Delhi, to enable AFCAO to issue cheque to the heir of deceased or other personnel on receipt of claims from the President of AF standing Committee of adjustment in the office of the Jt.CDA(AF) New Delhi. Before authorizing payment sanction of the prescribed person viz Secretary to the Govt. of India. Ministry of Defence will be looked for. After payment, the amount will be noted in the Misc. Deposit Register in the normal manner on the basis of schedule IAFA-725.

311. In the case of airmen and NCs (E), the Commanding officer of the unit will deposit the amount of credit balance (comprising Estate and Pay) in the unit Imprest Account and forward credit Voucher IAF (F) 1508 together with necessary details of the amount to the AFCAO. On receipt of cash Accounts, the amount will

be compiled to head Misc. Deposit by Imprest Section. The amount thus compiled will be posted in the Misc. Deposit registers in the normal manner on the basis IAFA-725.

NOTE: - *The credit balance in the accounts (IRLAs) of deserters airmen and NCs (E) will, however, lapse to Govt.*

If, it is decided by the 'Prescribed person' to pay the amount to the heir of deceased, insane or missing personnel, the Commanding Officer will make the payment through his Imprest. The amount thus paid will be compiled to "Head Misc. Deposit" and the amount cleared from the Misc. Deposit Register on the basis of schedule IAFA-725.

NOTE: - *The "prescribed person" in relation to persons other than officer, MWO and WO, subject to Air Force Act will be the other officer-in-charge of a command or Group HQrs in respect of persons under the respective Commands and Director of personnel, Air HQrs for units administered by Air HQrs.*

312. At the close of each financial year, all deposits remaining unclaimed under head 'Misc Deposit' for 3 years, exclusive of the year which the Deposits were made will be transferred to the credit of the Govt. under the head "Other Misc. Receipts". A note will be kept in the Register of Misc Deposits. Deposits thus credited to Govt. will not be refunded without the sanction of the CDA.

Finalization of Non-effective Accounts of Civilians paid through IRLA. Rendition of No Demand Certificate.

313. The accounts of civilians become non-effective due to the following reasons:-

- (a) Discharge, removal and dismissal.
- (b) Retrenchment, invalidment and death.
- (c) Retirement/resignation.
- (d) Transfer to other department.
- (e) Transfer for embodiment in the AF combatant service.
- (f) Absorption in Group 'D' non-industrial posts at AF Units.
- (g) Transfer to Army or Naval HQrs.

314. The AFCAO will intimate the full particulars in respect of the civilians becoming non-effective i.e. the pay Account No. name, trade, effective date of discharge, and No. and date of office order notifying the discharge to the CDA (AF) New Delhi for issue of No Demand Certificate. On receipt of the above information the NDC will be called for from the audit sections viz. Jt.CDA(AF) Subroto Park, Misc Section of CDA (AF) New Delhi & Accounts Section of CDA (AF) New Delhi. The outstanding demands, if any, will be consolidated. The BSR/DHR groups of Accounts Section while intimating the outstanding demands, if any, will record a suitable note in the remarks column against the relevant entry in the BSR/DHR. The amount will, however, continue to appear in the books till the recovery appears in the compilation. No demand certificates will, on receipt of the above information, be issued to the AFCAO promptly. The NDC in respect of long term advances (i.e. HBA, Computer, MCA and Scooter advances) will be issued by the CDA (AF) New Delhi after obtaining confirmation regarding outstanding balances against the individuals concerned from Jt.CDA(AF) Subroto Park New Delhi and Accounts Section of CDA(AF) New Delhi.

Settlement of Claims relating to AOG stores by Mission Embassies Abroad.

315. On receipt of debit vouchers on the above account placed by ISM London and those by Air Attachee in Moscow and Paris, from PCDA, New Delhi (ISM London) and CAO/PAO, Ministry of External Affairs, New Delhi, the same will be dealt with initially in the Accounts Section of CDA (AF) New Delhi as per procedure laid down in Defence Accounts Code and OM Pt II (Vol. I).

Maintenance of Debt Head Register

316. (i) With effect from 1-4-90 the Debt head Register in respect of “Interest bearing advances” will be maintained and kept upto date in the office of the CDA(AF) New Delhi.

Cash Assignment

317. As per Para 24 of OM Part -III.
318. For List of Registers peculiar to the Accounts section, refer Annexure 'A' referred in Para 25 of OM Part-III.

FLY LEAF NO. 1

FLY LEAF INTRUCTIONS FOR THE MAINTENANCE OF REGISTER FOR RENDITION OF NO DEMAND CERIFICATE IN RESPECT OF CIVILIANS PAID THROUGH IRLA

Authority: Para 313 and 314 of OM Pt. III.

Object: To record and keep a watch on the issue of No Demand Certificate to the AFCAO within stipulated period. The register is to be maintained on the following proforma:

Sl No.	PA NO.	Grade	Name	Unit	Date of Discharge
1	2	3	4	5	6

Reason of discharge	AFCAO No. & date	No. & date of letter calling for NDC from M/TA & BSR Gp
7	8	9

Date of receipt of NDC from TA/M/BSR	Date of issue of NDC	Remarks
10	11	12

2. The register is to be completed as soon as the memo of AFCAO calling for NDC is received.
3. The register will be maintained month wise. For instance if a civilian is discharged in January, the particulars of the individual will be entered in the month of Jan. itself irrespective of the date/month of receipt of memo from AFCAO calling for NDC.
4. No demand certificate will be called for from audit section including BSR Gps weekly.
5. Receipt of No demand certificate from audit section will be watched and if NDCs are not received within a reasonable time, a reminder will be issued followed by personal contact with the sections.
6. NDCs will be issued to the AFCAO within 3 months from the date of receipt of communication form AFCAO.
7. The register will be submitted to OI/c on the 15th of each month and quarterly to the G.O.

PAY SECTION

- 318-A. The objectives and duties of the Pay Section will generally be the same as laid down in Chapter VI of OM Part-III so far as it relates to Post Audit of Pay Bill-Cum-Acquittance Rolls of erstwhile Group D Civilians (Non-Industrial) of the AF Units under the audit jurisdiction of CDA (AF) New Delhi

CHAPTER XV- ORGANISATION AND METHODS (Management Services) CELL

319. The conduct and disposal of work dealt within the Organisation and Methods (Management Services) Cell will generally be the same as laid down in Chapter XIII, Office Manual, Part II (Volume-I).

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CHAPTER XVI-EDP Cell

325. The conduct and disposal of work dealt with in the E.D.P Cell will generally be the same as laid down in Paras 35 to 80 of OM Part XI.

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Register of Corrections posted

No. and date Of correction	Para affected	Initial of person posting correction	No. and date of correction	Para affected	Initial of person Posting Correction
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List of Abbreviations

S.No.	Abbreviation	Full form
1	A&I Note	Article & Inspection Note
2	AAC	Annual Audit Certificate
3	AAO	Assistant Accounts Officer
4	AAO BSO	Assistant Accounts Officer Barrack Store Office
5	ACES Grant	Amenity Comfort Entertainment Sports Grant
6	ADR	Audit-cum-Demand Register
7	AFCAO	Air force Central Account Office
8	AFHQ	Air Force Headquarter
9	AFI	Air Force Instructions
10	AFMSD	Air Force Medical Supply Depot
11	AFO	Air force order
12	AFPPF	Armed Force Personnel Provident Fund
13	AFRO	Air force Record office
14	AFS	Air Force Station
15	AIIMS	All India institute of Medical Science
16	ALAO	Assistant Local Audit Officer
17	AMA	Authorised Medical Attendant
18	AMC	Army Medical Corps
19	AO	Account Officer
20	AOC	Army Ordnance Corp
21	AOC-in-C	Air Officer Commanding in Chief
22	AOG	Air Craft on Ground
23	AOM	Air officer-in-charge Maintenance
24	ASC	Army Service Corp
25	ATF	Aviation Turbine Fuel
26	ATG	Annual Training grant
27	AWOL	Absent Without Leave
28	BEL	Bharat Electronic Limited
29	BOC	Brought on charge
30	BPCL	Bharat Petroleum Corporation Limited
31	BRD	Base Repair Depot
32	CA	Cash Assignment
33	CAS	Chief of Air Staff
34	CB	Closing Balance
35	CDA	Controller of Defence Accounts
36	CFA	Competent financial authority
37	CGDA	Controller General of Defence Accounts
38	CGHS	Central Govt. Health Scheme
39	CO	Commanding Officer
40	CPC	Central Pay Commission
41	CRV	Certified Receipt Voucher
42	CSD	Canteen Store Department
43	CSMA Rules	Civil Service Medical Attendant Rules
44	CTO	Chief Technical Officer
45	DA	Dearness Allowance
46	DAD	Defence Account Department
47	DAV	Directorate of Air Veterans

48	DCRG	Death cum Retirement Gratuity
49	DGAFMS	Director General Armed Forces Medical Services
50	DGAQA	Director General Aeronautical Quality Assurance
51	DGISD	Director General India Store Department
52	DGOF	Director General Ordnance Factory
53	DGS&D	Director General of Supplies & Disposals
54	DID Schedule	Defence Inter Department schedule
55	DLIS	Deposit Linked Insurance Scheme
56	DODS	Department of Defence Supply
57	DPDO	Defence Pension Disbursing office
58	DSC	Defence Security Corps
59	DV	Daily Voucher
60	ECHS	Ex- Servicemen Contributory Health Scheme
61	ED	Equipment Depot
62	EDP	Electronic Data Processing
63	EOL	Extra Ordinary Leave
64	ETG	Education Training Grant
65	F.R	Financial Regulation
66	GO	Group Officer
67	GOI	Govt. of India
68	HAL	Hindustan Aeronautics Ltd.,
69	HBA	House Building Advance
70	HOD	Head of Department
71	HPCL	Hindustan Petroleum Corporation Limited
72	HPL	Half Pay Leave
73	HQ	Headquarter
74	HRA	House Rent Allowance
75	IA	Internal Audit
76	IAF	Indian Air Force
77	ICU	Incentive Care Unit
78	ID Schedule	Inter Departmental Schedule
79	IOC	Indian Oil Corporation
80	IOFWP Fund	Indian Ordnance Factories Workers Provident Fund
81	IRLAs	Individual Running Ledger Account
82	ISM	Indian Supply Mission
83	IT	Information Technology
84	JRRA	Journey Rate Ration Allowance
85	JWO	Junior Warrant officer
86	LAO	Local Audit Officer
87	LORA	Living Out Ration Allowance
88	LP	Local Purchase
89	LPC	Last Pay Certificate
90	LTC	Leave Travel Concession
91	MCA	Motor Car Advance
92	MES	Military Engineer Service
93	MFAI	Major Financial Accounting Irregularities
94	MRO	Military Receivable Order
95	MT	Mechanical Transport
96	MTG	Minor Training Grant
97	MWO	Master Warrant officer
98	NA	Non availability
99	NCC	National Cadet Corps
100	NCs(E)	Non Combatants(Enrolled)
101	NDA	Night Duty Allowance
102	NDC	No demand certificate

103	OB	Opening Balance
104	OC	Officer Commanding
105	OM	Office Manual
106	OTA	Overtime Allowance
107	PAO	Pay Account Office
108	PBOR	Personnel Below Officer's Rank
109	PCA(Fys)	Pr. Controller of Accounts(Factories)
110	PCDA(P)	Pr.Controller of Defence Accounts(Pension)
111	PF Account	Provident Fund Account
112	PLI	Postal Life Insurance
113	PM	Punching Medium
114	POL	Petrol Oil & Lubricant
115	POR	Personnel Occurrence Report
116	PP&R	Pay Pension & Regulation
117	PPO	Pension Payment Order
118	PSU	Public Sector Undertaking
119	RA	Re-Assessment Award
120	RBI	Reserve Bank of India
121	RMS	Railway Mail Service
122	SBI	State Bank of India
123	SGT	Sargent
124	SO(A)	Section officer(Accounts)
125	SSQ	Station Sick Quarter
126	SSV	Specimen Signature Verified
127	TA	Travelling Allowance
128	TOS	Taken on Strength
129	VIP	Very Important Person
130	Vrs.	Vouchers
131	WMG	Wireless Maintenance Grant
132	WO	Warrant officer
133	6 th CPC	6 th Central Pay Commission

