

DEFENCE ACCOUNTS DEPARTMENT

OFFICE MANUAL

PART- X

(Volume - I)

Revised Edition



सत्यमेव जयते

ISSUED UNDER THE AUTHORITY OF

CONTROLLER GENERAL OF DEFENCE ACCOUNTS

NEW DELHI

2014

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 supersede any standing Rule or Order of Government of India with which it may be at variance.

PREFACE

This volume of Office Manual Part X contains detailed instructions for the conduct and disposal of work which is peculiar to the functioning of Pay Accounts Offices (ORs).

2. The procedure of work done in the various sections of a Pay Accounts Office(ORs) has been detailed in the chapters and work procedure pertaining to PCSDA/CDA Offices regarding JCO/ORs as ANNEXURE at the end.

3. The format of various forms and standardised memos which are commonly in use in PAOs are reproduced in relevant chapters. Every effort has been made to describe the procedures comprehensively.

3. All officers and members of the establishment should make themselves fully conversant with the contents of the Manual.

4. These instructions are supplementary to those in the Civil and Defence Audit and Accounts Code, Financial Regulations, Pay and allowances Regulations, Civil Service Regulations, Travel Regulations etc. During the correspondence with other offices in the department the relevant paras of this Manual shall invariably be cited. No change which involves a substantial departure from these instructions should be effected without the previous approval of the Controller General of Defence Accounts.

5. Any additions/alterations, which may be necessary, will be notified periodically by the PCDA, Bangalore with prior approval of the Controller General of Defence Accounts

6. This is a revised Edition of the 1977 Edition.

Place : New Delhi

Dated :



(Vandana Srivastava)

Controller General of Defence Accounts

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CHAPTER – I

GENERAL

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OBJECTIVES OF PAO

1. The objectives of PAO (ORs) are:-

- (i) To maintain pay and provident fund accounts of JCO/ORs on computerized MPS system and DOLPHIN system respectively correctly and completely in all respects and issue monthly pay slips.
- (ii) To ensure prompt authorization of advances and withdrawals wherever admissible.
- (iii) To advise Record Officer/Centre Commandants on matters relating to pay and allowances of JCO/ORs.
- (iv) To ensure prompt settlement of pay and provident fund accounts of individuals becoming non-effective.
- (v) To maintain pay accounts of Defence civilians serving in field areas.
- (vi) Rendition of Abstract of Receipts & charges for inclusion in the All India Compilation of Accounts.
- (vii) Furnishing of timely Management Information System Reports (MIS) to higher Authorities and also the other regular and miscellaneous reports.

GENERAL ORGANISATION

2. In order to improve the services to the JCOs/ORs, the PAO (ORs) have been placed under the administrative and functional control of Regional CsDA with effect from 1st April, 1993. The details of various PAO (ORs) and the respective Regional PCsDA/CsDA along with the Record offices concerned are given in Para 10 of this Chapter.

FUNCTIONS OF THE PAO

3. The Pay Accounts Offices (ORs) are responsible for:

- (i) The maintenance of Pay & AFPP Fund Accounts on IRLA system pertaining to JCOs (including JCOs holding honorary commission ranks), ORs and NCs (E) (including Reservists) and of the non-gazetted civilian personnel (either permanent or temporary) centrally controlled by record offices who proceed to field or operational areas except in the case of personnel based on A.P.S. records, Kamptee and those posted to static and non-operational units whose personnel are not entitled to field service concessions.
- (ii) Payment of travelling allowances (including conveyance and road mileage allowance) to the personnel mentioned above and rail fare to recruits. Payment of advances of TA /DA to JCOs/ORs while proceeding abroad. And, to watch the receipt of adjustment claims against the advances as per Rules on the subject.
- (iii) The audit of Field Imprest accounts rendered by field Imprest holders.

(iv) Preparation of Major Financial and Accounting Irregularities Report on Cash Assignment on account of payment of FAMOs and FSMOs placed at the disposal of the Officer i/c, Records and control of expenditure in respect of fund allotted to Record Office on account of money order commission on FAMOs and FSMOs .

(v) Issue of LPC- cum- data sheets in respect of JCOs/ORs becoming non effective or who transferred to another audit jurisdiction.

(vi) Payment of House Building Advances to Army personnel.

(vii) Audit and payment of all claims and allowances pertaining to JCOs/ORs including work related to AGIF, PLI

RESPONSIBILITIES & DUTIES OF THE HEAD OF THE PAO

4. The head of the Pay Accounts Office (ORs) is directly in charge of that office. He is also the local representative of the Regional PCsDA/CsDA under whose control he functions. All accounting arrangements and local orders and instructions designed towards the efficient conduct of work and administration of the PAO will be made by the PAO In-Charge in accordance with the standing orders and instructions issued by the Regional PCsDA/CsDA.

5. The head of the PAO is responsible for the discipline, leave and other matters of the establishment serving under him. Wherever the PAO is not functioning in its own building but in the buildings of Army pool, the local administration connected with the building occupied by the PAO, viz., hygiene, sanitation, fire precautions and security measures will generally be the responsibility of the group/centre commander/officer-in-charge Records. The PAO will, however, advise the local administrative authorities on all matters connected with the building occupied by the PAO.

6. The other important duties of the head of the PAO are summarized below:-

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

(ii) He is responsible for dealing with all correspondence relating to the pay and allowances of the individuals whose IRLAs are maintained in his office. He will be responsible for issuing LPCs (Pay slips in the case of service personnel posted to Embassies and diplomatic Missions abroad except in U.K.) of individuals transferred to another audit circle or pension establishment. When individuals are transferred to another Regiment/Corps the head of the PAO will be responsible to arrange for the transfer of soft copy as well as hard copy of the IRLAs.

(iii) He will have close contact with his officers and staff; maintain harmony and hearty cooperation among the establishment. He will discuss common problems affecting the work of the PAO with his Officers/Staff, both collectively and individually, examine daily dak and give directions

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

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

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

(vi) Effective control over system and MPS to maintain updated information by the system administrator.

(vii) PAO In-Charge will ensure safety of closing database of previous months and ensure that above database is also kept separately under his supervision on external data storage devices like Hard Disk, CDs etc.

(viii) He will keep a watch over the work of Officers/ Staff of PAO from vigilance angle. Since the work of PAO is now fully automated, special care and vigilant watch over the work and status of local DDP section will be ensured by him.

7. The efficient and smooth working of the PAOs is dependent on the close co-operation between the staff working in the Group/Centre/Record Office and the staff of the Defence Accounts Department. To ensure this, regular contact will be established by means of periodical Liaison Meetings (fortnightly or monthly) between the head of the PAO and Officer-in-Charge Records / Chief Records Officer. The head of the PAO will bring to the notice of and discuss with the Officer-in-Charge Records / Chief Records Officer, any difficulties experienced by him regarding initial documents connected with pay accounts. Instances of want of co-operation on the part of the administrative staff with the Defence Accounts Department staff and vice versa will be specially brought to the notice of the Regional PCsDA/CsDA concerned. A brief record of the points discussed with the Officer-in-Charge Records / Chief Record Officer will be send to the Main Office and head of the PAO will ensure its availability at the time of review by the inspecting officer.

SECTIONS OF THE PAO

8. Each PAO in general, comprises of the following sections/ Groups/Cell:-

- (i) Record Section
- (ii) Administration/ Admin Pay Section
- (iii) Central Control Section
- (iv) Imprest Section
- (v) Ledger Group

- (vi) Review Section
- (vii) Fund cell
- (viii) Non effective Group
- (ix) Transportation Section
- (x) Disbursement section
- (xi) DDP Section
- (xii) MPS Cell

9. The functions and responsibilities of the Sections/Groups/Cell and the procedure of work, to be followed by each of them are given in detail, in the succeeding chapters of this manual. In small PAOs, where no separate sections exists to deal with "Record Section ", "Administration/Admin Pay Section ", "Central Control Section " and "Review Section ", their functions will be carried out suitably by one or more task holders as per the directions of PAO In-Charge.

List of the PAOs and their Record Offices

10. List showing the location of Record offices and pay account offices falling within the Jurisdiction of the respective PCsDA/ CsDA is given below.

Name of PCsDA/CSDA	Sl. No.	Name of PAO	Name of Record Office
PCDA , Bengaluru	1	PAO (ORs)MEG Bengaluru	Record Office, MEG Bengaluru PIN 900493, C/O 56 APO
	2	PAO (ORs)ASC(South) , Bengaluru	Record Office, ASC(S), Bengaluru PIN 900493, C/O 56 APO
	3	PAO (ORs)ASC(AT) , Bengaluru	Record Office, ASC(AT) Bengaluru, PIN 900440, C/O 56 APO
	4	PAO (ORs)PCTC , Bengaluru	Record Office, PCTC , Bengaluru , PIN 900493, C/O 56 APO
	5	PAO (ORs) CMP, Bengaluru	Record Office, CMP , Bengaluru, PIN 900493, C/O 56 APO
	6	PAO(ORs)PARA, Bengaluru	Record Office, Para Regiment, Bengaluru PIN 900493, C/O 56 APO

	7	PAO (ORs)MLI, Belgaum	Record Office, The Maratha LI, Belgaum, PIN 900499, C/O 56 APO
PCDA(WC), Chandigarh	1	PAO (ORs)RRRC, Delhi Cantt	Record Office, The Raj Rifles, Delhi Cantt, PIN 900106, C/O 56 APO
	2	PAO (ORs)14 GTC Subathu	Record Office, 14 The GR, Subathu, PIN 900295, C/O 56 APO
	3	PAO (ORs)PBG Delhi	Record Office, President Body Guards, New Delhi-110004
CDA , Chennai	1	PAO (ORs)DSC, Kannur	Record Office, DSC, Kannur, PIN 901277, C/O 56 APO
	2	PAO (ORs)MRC, Wellington	Records, The Madras Regiment, Wellington, PIN 900458, C/O 56 APO
CDA, Guwahati	1	PAO (ORs)ARC, Shillong	Records, The Assam Regt. Centre, Shillong, PIN 900332, C/O 99 APO
	2	PAO (ORs)58GTC, Shillong	Records The 58 GR, shilling, PIN 900332, C/O 99 APO
CDA, Jabalpur	1	PAO (ORs)Corps of Signal, Jabalpur	Records, The Corps of Signal, Jabalpur, PIN 901124, C/O 56 APO
	2	PAO (ORs)GRC, Jabalpur	Records, The GR, Jabalpur, PIN 901124, C/O 56 APO
	3	PAO (ORs)JAK Rifles, Jabalpur	Records The JAK Rifles, Jabalpur, PIN 908774, C/O 56 APO
	4	PAO (ORs)MRC, Saugor	Records, The Mahar Regt, Saugor, PIN 900127, C/O 56 APO
	5	PAO (ORs)AEC, Pachmarhi	Records, AEC, Pachmarhi, PIN 908777, C/O 56 APO
PCDA(NC),Jammu	1	PAO (ORs)J&K LI, Srinagar	Records, J&K LI, Srinagar, PIN 911097, C/O 56 APO
	2	PAO (ORs)Ladakh Scouts, Leh	Records, Ladakh Scouts, Leh, PIN 910368, C/O 56 APO
PCDA(CC), Lucknow	1	PAO (ORs)AMC, Lucknow	Records, AMC, Lucknow, PIN 900450, C/O 56 APO

	2	PAO (ORs)11 GRRC, Lucknow	Records, The 11 GR, Lucknow, PIN 900450, C/O 56 APO
	3	PAO (ORs)RRC, Fatehgarh	Records , Rajput Regt., Fatehgarh, PIN 900927, C/O 56 APO
	4	PAO (ORs)SLI, Fatehgarh	Records, SLI, Fatehgarh, PIN 900927, C/O 56 APO
	5	PAO (ORs)DRC, Faizabad	Records, Dogra Regt., Faizabad, PIN 900235, C/O 56 APO
	6	PAO (ORs)39GTC, Varanasi	Records The 39 Gorkha Rifles, Varanasi, PIN 900445, C/O 56 APO
CDA(Army),Meerut	1	PAO (ORs)BEG, Roorkee	Records, BEG, Roorkee, PIN 900477, C/O 56 APO
	2	PAO (ORs)KRC, Ranikhet	Records, Kumaon Regt. Ranikhet, PIN 900473, C/O 56 APO
	3	PAO (ORs)GRRC, Lansdowne	The Records, GRRC, Lansdowne, PIN 900400, C/O 56 APO
	4	PAO (ORs)JRC, Bareilly	Records, JAT Regt. Bareilly, PIN 900496, C/O 56 APO
	5	PAO (ORs)RVC, Meerut	Records, RVC, Meerut, PIN 900468, C/O 56 APO
CDA, Patna	1	PAO (ORs)BRC, Danapur	Records, Bihar Regt. Danapur, PIN 900441, C/O 56 APO
	2	PAO (ORs)SRC, Ramgarh	Records, Sikh Regt., Ramgarh, PIN 908762, C/O 56 APO
	3	PAO(ORs) PRC, Ramgarh	Records , Punjab Regt, Ramgarh, PIN 908761, C/O 56 APO
PCDA(SC), Pune	1	PAO (ORs)Artillery, Nasik	Records, Artillery, Nasik, PIN 900482, C/O 56 APO
	2	PAO (ORs)AAC, Nasik	Records, AAC, Nasik Road Camp
	3	PAO (ORs)AAD, Nasik	Records, Army Air Defence, Gopalpur PIN 900482, C/O 56 APO

	4	PAO (ORs)ACR, Ahmednagar	Records, Armed corps, Ahmednagar, PIN 900476, C/O 56 APO
	5	PAO (ORs)MIR, Ahmednagar,	Records, MIR, Ahmednagar, PIN 900476, C/O 56 APO
	6	PAO (ORs)INT. Corps, Pune	Records , INT Corps, Pune, PIN 900449, C/O 56 APO
	7	PAO (ORs)APTC, Pune	Records, APTC, Pune, PIN 900493, C/O 56 APO
	8	PAO (ORs)BEG, Kirkee	Records, BEG, Kirkee, PIN 900462, C/O 56 APO
	9	PAO (ORs)Guards,Kamptee	Records, The Bde, of Guards, Kamptee, PIN 900746, C/O 56 APO
CDA, Secunderabad	1	PAO (ORs)EME, Secunderabad	Records, EME ,Secunderabad, PIN 900453, C/O 56 APO
	2	PAO (ORs)AOC, Secunderabad	Records, AOC, Secunderabad, PIN 900453, C/O 56 APO
Other Record Offices			Records, GREF, PIN 900463, C/O 56 APO
			Record Office, Indian Embassy, Kathmandu(Nepal)
			APS Records, Pin-900746, C/O 56 APO
			Gorkha Record Office(K), Pin-901108, C/O 56 APO
			Gorkha Record Office, Ghoom - 743102, Darjeeling(WB)
			Record office, HQ 22 Est. Pin-934822, C/O 56 APO
			Mil. Farm Records, Delhi Cantt.10
			Records, Assam Rifles, Shillong - 793007

Note 1. Pay Accounts of Army Postal Service personnel are maintained by the Director of Audit, Post and Telegraphs Nagpur.

CHAPTER – II
RECORD SECTION

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GENERAL

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

INWARD DAK

12. The activities performed in the Record section are inward receipt of DAK, DAK Diarisation, Dak Re-schedule, Generation of Dak List, and Reprint of Dak list, distribution of DAK, receipt of outward DAK from various internal sections of the PAO, Outward dispatch of Dak and updation of Dak outward dispatch.

Record section is responsible for keeping records of all DAK related activities since it may be required to be produced before higher authorities, Hon'ble Courts/Tribunals and in disposal of RTI cases etc.

All valuable DAK items where generation of DAK_ID is necessary under DOLPHIN system will be diarized by using DOLPHIN activity and DAK_ID will be provided to these items before forwarding to the concerned section.

Wherever, DOLPHIN does not provide for DAK registration or due to certain reasons it is not possible to register the DAK on the DOLPHIN but its handing over to concerned section is necessary, Record section will ensure its manual entry in the DAK registers and signatures confirming the receipt of DAK will be obtained after its handing over to the section.

13. The following important items of dak of a PAO will be registered and distributed as indicated below:-

(i) The demands on IAFA-524 from all Controllers on account of cash requisitions to Imprest holders will be diarised in Dolphin and handed over to Imprest Section.

(ii) Vouchers for payments made from Imprest, which will comprise of Contingent bills, IAFT-1034, condiment allowance, Rum & Cigarette allowance etc., will be diarised in Dolphin and handed over to the Imprest Section

(iii) Imprest Accounts, on receipt, will be diarised in DOLPHIN and acknowledgement of receipt will be obtained after its handing over to the Imprest Section.

(iv) Hospital stoppage rolls, loss statements, rent bills and other debit vouchers received in the PAO will be diarised in Dolphin and handed over to CC section.

(v) All credit vouchers such as contingent bills, outfit allowance claims, MROs, Scooter advance claims and various payment authorities, letters received from PCsDA/CsDA office will be diarised in DAK register and handed over to CC section.

(vi) Receipt and distribution of all DOs II from R.O/Units

Note: Consequent upon implementation of DOLPHIN in PAOs, in order to have a control over the receipt of DOs-II in the PAO and to facilitate batch-making for import of DOs-II into the database, same is being done through the system.

Accordingly, a register will be maintained in 'R' section for receipt of DOs II from Record office wherein Serial No. and date of CDs received will be noted. In order to strengthen the system and avoid any fraudulent payments, Record Office is to forward CDs/DVDs which are in 'Read only' format and handed over to the PAO in sealed covers, with serial numbers maintained for a calendar year under the signature, name and rank of the Record officer.

14. All DOs II received from respective Record Offices in 'R' section, will be date stamped and detailed action taken as per the above circulars for segregation, batch-making and processing before forwarding to ledger groups.

These will be first segregated into the following categories:

- a) Soft copies of DOs II received along with hard copies;
- b) Hard copies only received;
- c) Soft copies only received.

DOs II falling in first two categories only will be accepted till digital signatures are appended to soft copies of DOs II. DOs II received in only soft copies will be returned to Record office. DOs II received in only hard copies will be sent for off-line data entry to DDP.

Each DOs-II should be given a separate file name. Number of DOs II from same unit should be merged into a single file, duplicate DOs II to be checked for and deleted. Data restored from soft copies of the DOs II on the hard disk of the node provided in 'R' section will be verified to see whether-

- a) the medium is readable;
- b) the length of the record is 134 character;
- c) unit code etc are available;
- d) Nos. of records in soft and hard copy are tallying.

Any change required for acceptance will be made without tampering the data and uploaded from 'R' section. Then batches of 600 or more items will be made and top sheet prepared. This data will be stored in a folder with the name of the month in which it is generated, creating one folder for each month. Top sheet will be printed, tagged to the hard copy of the batch and sent to the concerned Ledger /Task for further action.

CONTINGENT EXPENDITURES

15. Postage, Local purchase of Stationery, Typewriters, Duplicators

The procedures prescribed in the relevant chapters of OM-Part II Vol.I will be followed.

BOOKS OF REGULATIONS, ARMY INSTRUCTIONS, ARMY ORDERS ETC.

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

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

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

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

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

PROFORMA

Statement showing the books of regulations etc., held on charge of
Office/Section for the use of SAS Candidates/Office use as on the 1st June201.....

Sl. No.	Full title of the publication and year of edition	Year of print	No. of copies held on charge as shown in the previous statement	No. of copies received during the year	No. of copies transferred during the year
1	2	3	4	5	6

No. of copies actually held on the 1 st June ..20	Surplus	Deficiency	Remarks
7	8	9	10

Station:

Date :

Signature of the Head of Office

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

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

PROFORMA

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

STATIONERY AND FORMS

21. The procedures prescribed in the relevant chapters of OM-Part II Vol.I will be followed.)

BINDING OF RECORDS

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

CUSTODY OF RECORDS

23. Documents which are not required for frequent references will be received in the Record Section for safe custody. The general procedure for the maintenance etc. of records is given in Para-57 et. Seq. Office Manual, Part-II (Vol. 1). For the maintenance of pay books and IRLAs in the Record Section and for the disposal of time expired records, the special instructions given in the succeeding Paras will also be observed.

PAY BOOKS

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

IRLAs

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

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

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

DISPOSAL OF TIME EXPIRED RECORDS

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

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

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

26 A. Records of Nominal Rolls

Record section will keep a hard copy of nominal roll in r/o monthly salary along with the confirmation of payment report given by bank in monthly batches. Record section will also keep the soft copy of confirmation given by Bank along with soft copy of nominal roll in a computer which would be kept in effective records room as a proof of payment made. In case of payment through CINB the report received in the 'in-box' of Internet Banking Account will be saved in the given format and kept in the computer of effective record room.

CHAPTER – III

ADMINISTRATION / ADMIN PAY SECTION

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GENERAL

27. The establishment serving in PAOs (including the Gazetted Officers) will be under the orders of the respective Regional PCsDA/CsDA through PAO In-Charge who is local representative of the PCsDA/CsDA, for the purpose of conduct, discipline, leave, pay, transfers and other matters relating thereto.

28. The PAOs preparing locally the establishment pay bills of their staff (including MTS) will follow the following procedure:

(i) The provisions of Office Manual Part-II regarding the preparation of establishment pay bills will be observed.

(ii) After closing the pay bills for a month, the PAO will send a requisition to the Main Office concerned for the net amount required for disbursement to the members of establishment (including MTS) so as to reach the above offices by the 25th of the month to which it relates or even earlier, if possible.

(iii) On the authority of the requisition, Main office will upload the monthly pay to the personal account of the individuals.

(iv) PAOs will send the audit copy of the pay bills together with all supporting vouchers to Main Office by the 20th of the following month.

29. The pay and allowances of the non-gazetted establishment serving in PAOs other than those in Para 28 above will be drawn by the Main Office concerned and remitted to them in their Public fund account for disbursement / directly through NEFT.

MAINTENANCE OF CASH BOOK

30. Cash book and subsidiary registers will be maintained by PAOs in accordance with the procedure laid down in Office Manual Part-II.

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

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

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

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

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

“CERTIFIED that a sum of Rs..... (Rupees only) on account of permanent advance held by me on 1-4- 201..... is due from me and is to be accounted for me”.

WELFARE GRANT-IN-AID

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

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

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

ANNUAL PERFORMANCE ASSESSMENT REPORT

32. The Annual Performance Assessment Reports and the special confidential reports whenever called for in respect of Officers/staff will be written by the respective immediate officers under whom they are serving. In the case of a PAO where there is more than one officer, these reports will be put up to the SAO/AO in-charge for comments. In major PAOs which are under the charge of IDAS Officers, the reports written by the SAO/AO will be graded by the Addl.CDA/JCDA/DCDA/ACDA. In the case of minor PAOs, the reports will be graded by the respective reviewing officers.

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

NOTE: - The reports in respect of Record clerks and MTS employees serving in the PAOs, and in the Main Offices will be accepted by the Jt. CDA/Addl.CDA concerned.

LEAVE

33. Leave may be sanctioned as per delegation by the competent authority from time to time.

34. Leave sanctioned by Sub-Offices to their establishment whose pay bills are prepared by Main Office concerned will be intimated monthly in the proforma given below to reach main office concerned by the 3rd of the following month for inclusion in Part-II orders. Such intimation in respect of establishments for which pay bills are prepared locally will be furnished to the PAOs

preparing the pay bills for inclusion in Part-II orders published by them on behalf of the Regional PCsDA/CsDA concerned.

PROFORMA

Monthly Leave statement of the ----- for the Month of -----

Sl. No.	Account No./ Service Book No.	Name	Grade	Where serving	Nature of leave
1	2	3	4	5	6

Period of Leave	Total No. of days	Does he hold any permanent appointment	No., and date of the communication of the CDA/Sanctioning the leave, if any	Remarks	
From	To				
7	8	9	10	11	12

1. Certified that the leave sanctioned to all the personnel of this office during have been included in the leave statement.
2. Certified that the title(s) to leave has/have been verified and the leave sanctioned stands to his/their credit.
3. Certified that EOL has been granted only when no other leave stands to the credit of the individual(s) or at the specific request of the individuals.
4. Certified that the individual(s) shown above is/are likely on the expiry of leave to return to duty station from which he/they proceeded on leave or at another station in which he/they will be entitled to similar allowance.
5. Certified that the individual(s) shown at items would have actually continued to officiate in the post but for proceeding on leave vide Ministry of Defence (Finance) letter No.7542/Accts-AN, dated 9-7-1964.

.....

[I/C PAO (ORs)]

INCREMENTS

35. A list of staff members in respect of whom increments are to be adjusted will be drawn up by the first week of July of a year by the PAOs in respect of all personnel included in their pay bills indicating the exact dates on which increments are due, and will be submitted to the Main Office concerned indicating the qualifying service of the staff concerned for scrutiny regarding any penalties imposed already. For furnishing the necessary details in the list, a register showing the name, account number, date of increment and particulars of non-qualifying service will be maintained by the PAOs. Non-reckonable service, if any, coming to the notice of PAOs will be immediately intimated to the Main Office concerned.

VERIFICATION OF INITIALS OF STAFF

36. The initials of all Officers/Staff serving in the PAO will be obtained and kept in a register as prescribed in Para 499, Office Manual Pt. I.(Edition 2014). The initials will be renewed on the 1st April each year. The register will be kept in the custody of the head of the PAO who will ensure that the register is regularly and properly completed.

MISCELLANEOUS

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

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

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

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

CHAPTER – IV

CENTRAL CONTROL SECTION

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OBJECTIVES

40. The objectives of CC Section are -

- (i) To coordinate amongst various groups/cells for the technical/accounting functions of the PAO (ORs).
- (ii) To maintain an up-to-date record for easy and immediate location of individual accounts.

FUNCTIONS

41. CC section will control and coordinate the items of work done in various groups of the PAO.

This section will:

- (i) Maintain an up to date list of units and formations whose pay accounts are maintained by the PAO inter alia showing their addresses, higher Formation and Command.
- (ii) Control all miscellaneous claims and demands excepting those items controlled and dealt with by Imprest Section.
- (iii) Receive all treasury receipts (excepting those pertaining to Imprest section) centrally, and ensure prompt adjustment;
- (iv) Receive all closed soldiers' personal pay books (IAB-64) and ensure completion of the requisites checks by ledger groups;
- (v) Deal with PLI, schedules received from the Director of PLI, Kolkata;
- (vi) Receive all final settlement cases centrally from the Centre/Record Office and ensure timely disposal by ledger groups;
- (vii) Render quarterly reports on Major financial and accounting irregularities;
- (viii) Collect and forward all punching media to the EDP Centre and Accounts section of main office on due dates; review monthly compilations received from EDP and rendition of certificate thereof to the PCsDA/CsDA concerned.
- (ix) Prepare and submit the monthly compilation of the abstract of receipts and charges;
- (x) Render all reports and returns excepting those pertaining to Admin, Imprest and Review sections vide section 3, 5 and 7;
- (xi) Furnish any information/statistics pertaining to IRLAs which may be required, especially at times by higher authorities;
- (xii) Receive all LPC cum data sheets centrally from the Record office and watch for timely disposal by concerned section;
- (xiii) Ensure timely rendition of AGIS recovery certificate to Record Office for preferring maturity benefit claims in respect of personnel due for discharge from service.

(xiv) Allot Unit Codes in respect of all the Units / Formations whose Pay Accounts are maintained by the PAO and update information like name of Unit, Unit Code allotted thereto, Task Holder Number in Dolphin.

(xv) Maintain a register to monitor the recreation of IRLA which have been deactivated in Dolphin due to finalisation of:

- a) Deserter cases, who have rejoined subsequently;
- b) FS Cases, whose discharge is cancelled due to promotion/upgradation of medical category ;
- c) Erroneously dropped IRLAs
- d) Rejoining on the authority of Court Orders etc.

(xvi) Ensure drop of IRLAs in all type of FS cases including Regular and other Misc. Cases.

(xvii) Compilation of yearly interest through class-2 voucher and preparation of Fund one line figures

(xviii) Receive and take prompt action on the communications of "Stop/release pay cases" from Record Office/Units.

(xix) Receive and take action on the quarterly nominal rolls.

(xx) Forwarding of important reports/lists like zero pay cases, Master Missing cases etc. to the concerned Record Office for verification/action at their end.

LIST OF UNITS & ALLOTMENT OF UNIT CODE

42. (i) An up-to-date list showing the names of units/formations whose pay accounts are maintained by PAO will be drawn up and kept by this section. The list will be corrected and kept up-to-date with reference to the changes regarding the units newly raised or disbanded or whose designation is changed. The list will also show the address of each unit/formation, name of the Higher Formation, Command, as also the particular Ledger Group and task. Changes effected in the list due to disbandment or re-organisation of any unit/formation will immediately be intimated to the Imprest Section for taking necessary action in regard to the closing of the Imprest accounts, if any, maintained by the units/formations.

(ii) CC Section will obtain Unit Code from HQrs EDP wherever required. CC Section will allot these Unit Code numbers to all Units / Formations whose pay accounts are maintained by the PAO with reference to Unit Code Directory (which will be maintained / updated based on corrections received from HQrs EDP). Where a code for any unit is not available in the Unit Code Directory, a temporary Unit Code will be allotted by CC Section and simultaneously a reference will be made to HQrs EDP for allotment of Permanent Unit Code. On receipt of Permanent Code from HQrs EDP, Central Control Section will take action to update the 'Unit Code Directory 'in Dolphin. Details of such Units / Formations with Unit Code Numbers and the Ledger Group and Task to which the Units

have been allotted will be furnished to System administrator. Suitable amendments to the Unit Task Master will be proposed as and when units are disbanded / reorganised or new units are raised.

SOLDIERS PAY BOOK (IAB-64)

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

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

HOSPITAL STOPPAGE ROLLS, LOSS STATEMENTS, RENT BILLS AND OTHER DEBIT VOUCHERS

45. Hospital stoppage rolls, loss statements, rent bills and other debit vouchers, recoveries on account of which are required to be affected in IRLAs in a single instalment will be diarised by Records Section and handed over to CC Section. CC Section has to ensure prompt adjustment of these vouchers.

TREASURY RECEIPT

46. (i) Treasury receipts (original copies) excepting those pertaining to Imprest section will be received centrally in the Central Control Section and then passed on to the Ledger Group concerned. The treasury receipts which do not actually involve adjustment in the IRLAs but are sent to the ledger groups for note in the IRLAs will be returned to Central control section after noting. In other cases the ledger groups will carry out adjustment in the IRLAs concerned and return them to Central Control section indicating the classification code heads on the back of the treasury receipts. The treasury receipts will be adjusted once a month i.e., by the 25th of each month, the treasury receipts pertaining to Imprest accounts audited by the PAO will, however, be adjusted in the monthly consolidated punching medium as per Para 99. The treasury receipts adjusted during the month will be forwarded to the Accounts section of Main Office concerned along with the duplicate copy of the punching medium and a statement (in duplicate) of treasury receipts adjusted separately in respect of each bank/treasury. The Voucher No. (prefixed with section code No. and class of voucher) and the month of adjustment will be prominently indicated on the reverse of each MRO showing therein the Code heads to which the adjustment has been made. The original copy of the punching medium will be forwarded direct to the respective DDP Centre.

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

DEMANDS

47. The recovery of any demand will be watched through an entry made in the IRLA itself, irrespective of whether the same is recoverable in two or more instalments. Maintenance of

demand register is not necessary in cases where recoveries arising out of demands can be straightaway affected through the IRLAs.

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

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

NOTE 3:- The receipt of credits on account of family allotment (including money order commission) and AFPPF recovery in respect of personnel posted to U.K. will be watched by the PAOs through demand registers vide sub Para 2 of Para 182.

POSTAL LIFE INSURANCE RECOVERIES

48. In the case of Military personnel the Director, PLI, Kolkata prepares new proposals in soft copies showing particulars of the insurance and the amount recoverable from each individual and dispatches the same on 10th of every month to the PAO (OR) maintaining the Pay Accounts of the subscribers. CC section will upload the soft copy to Dolphin and Import the uploaded file for processing. Rejections if any are to be reviewed and rejection list forwarded to Additional Directorate of PLI.

Premium on PLI is recoverable in advance. For e.g., Recovery effected in "February" will represent the Premia for "March".

The Central Control section will ensure that:-

- (i) Recoveries have been effected in all cases where necessary;
- (ii) Necessary amendments to the schedule have been properly carried out due to new admission, discontinuance and other reasons;
- (iii) No names have been omitted by the Director, PLI, Kolkata; and
- (iv) The recoveries appearing in the monthly compilation should invariably agree with the totals of the advances schedules relating to the month.

Soft copies of monthly PLI recovery schedules generated by Dolphin will be sent to Additional Directorate, PLI with a copy to MO, second copy will be forwarded to Directorate of PLI, Kolkata under a covering memo as per specimen given in Annexure 'A' to this chapter and the third one will be retained as Office Copy.

49. When an insurant is transferred from the payment of a PAO this fact will be intimated to the Director PLI, Kolkata under advice to the office responsible for the maintenance of the individuals' pay accounts on transfer, in order to enable the former to keep his schedules up to date and the latter to effect necessary recoveries and complete the schedules accordingly.

The details of recoveries received in r/o JCOs/ORs on deputation have to be included in the monthly PLI schedules duly indicating the DIDs Nos. under which it is compiled.

GENERAL PROVIDENT FUND (D.S.) AND I.O.F.W.P. FUND

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

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

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

Certified that -

(a) In all cases, the amount of compulsory subscription as shown in the recovery schedule has been checked;

(b) Barring cases marked (A) which are covered by the exception under Rule 5 of the IOFWP Fund Rules, in all other cases, the amount of compulsory subscription in one twelfth of the monthly, reckonable emoluments;

(c) The individual marked (B) remains on EOL for the entire month(s) of And hence no recovery of subscription has been affected.

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

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

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

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

(iv) GPF/IOFWP Fund schedules separately for each fund relating to personnel whose pay bills are pre-audited by Regional CsDA but authorized for payment out of field Imprest will be sent by PAOs to the CDA (Funds) in a standardized memo and statement of details as per specimen below in triplicate, Controller wise. A copy of the memo will also be endorsed to the concerned PCSDA/CsDA simultaneously. This will enable CDA (Funds) to progress objections/observations, if any, direct with the concerned PCSDA/CSDA. An endorsement, "Objections/Observations if any, may be raised against PCSDA/CSDA _____ Command quoting Reference to his No _____ Dated _____" will also be prominently made on the top of the fund schedules.

No: _____

PAO (ORs) _____

Dated: _____

To

The CDA (Funds) Meerut.

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

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

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

ACCOUNTS OFFICER

Copy to: The PCSDA/CSDA,

DETAILS OF GP FUND/IOFWP FUND SCHEDULES

Name of Unit	Month of which pay bill relates	Amount of schedule		No. and date of payment authority for payment made in a/c of final WD/TY.A DV from the fund shown in Col.	Details of compilation				Name of Regional PCSDA /CSDA who audited the pay bill	File Id Imprest Account No. through which the pay bill was paid
		Credits	Debits		Section No.	Month	Class of voucher	Voucher No.		
1	2	3	4	5	6	7	8	9	10	11

Total amount of schedules:-

AAO / SO (A)

PAO (ORs)

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

53. Whenever IRLAs are received for transfer to or on transfer from other PAOs the Central Control Section will complete the PLI etc., registers with reference to the entries in the statement of

regular recoveries and contributions accompanying the IRLAs and the entries in the ledgers themselves. In the case of IRLAs received from other PAOs the Central Control Section will prepare extracts showing the name, Army No. etc., and record them in the list referred to in Para 50 above with a suitable index thereto. The balance of fund advance due for recovery will be noted in Part-II of the revised IRLA form and the recovery watched.

INCOME TAX

54. Income tax will be calculated and recovered on monthly basis by Dolphin. PAO has a dual role to play, i.e. of an AO as well as the DDO. As an AO, it is incumbent upon the PAO to account for and remit the recovery on account of IT to the IT Dept through book adjustment. As a DDO, it is the responsibility of the PAO to report details of IT deducted to IT dept through e-filing of TDS on quarterly basis. PAO (ORs) will file both the Forms, i.e. 24G (monthly) and 24Q (quarterly) and issue Form-16 to the JCOs/ORs as per the circulars issued by the CBDT from time to time. The PAOs will keep themselves abreast with the Income Tax latest orders/rules for necessary action

FINAL SETTLEMENT OF ACCOUNTS

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

An up-to-date list of JCOs/ORs proceeding on regular discharge during the month may be called for from the Records Office. Army Nos in r/o JCOs/ORs proceeding on discharge has to be uploaded/ imported to Dolphin and subsequently approved on receipt of sheet Roll.

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

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

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

(v) The register (IAFF-3073) together with a list of outstanding will be submitted, every week to Officer in charge Section/Group and monthly to the Head of the PAO who will ensure that the cases are normally disposed of within 3 days of receipt as a general rule. Those that are not so disposed of shall be investigated by him.

NOTE:

(1) Misc Final Settlement cases will be done manually in the Ledger Groups based on the closing balance of the last month as a base. The Ledger Groups are required to render Abstract of Receipts and Charges and AFPP Fund one line figure in respect of such cases to the CC Section.

(2) CC Section is responsible for of the deactivation of Miscellaneous FS cases (Local Discharge, Death, Invalidment, Desertion, Dismissal, Commission and Transfer out) finalized by Ledger Groups during the month. The regular FS cases will be deactivated by DDP immediately after reopening of accounts for the subsequent month.

PROGRESS REPORTS

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

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

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

NOTE 3:- The month-wise break up of outstanding of DOs Part-II should be shown in the remarks column of the report.

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

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

QUARTERLY REPORT ON MAJOR FINANCIAL AND ACCOUNTING IRREGULARITIES

57. In order to enable the Main Office to render a quarterly report on Major financial and accounting irregularities of Pay Accounts of JCOs, ORs etc., to the respective command Headquarters, DGBR and DGNCC vide Para 523 et seq. Defence Audit Code (Edition 2014), each PAO will render a report broadly reflecting the state of pay accounts of the individuals maintained by that office. The Ledger, Imprest and the Review Sections in the PAO will furnish the necessary data to the Control Section for drafting this report. The procedure given in Para 666 et seq. Office Manual, Part-

II (Vol-I)(Edition 2001) will be followed in the preparation of the report on Major Financial and accounting irregularities.

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

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

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

NOTE 3:- Cases where vouchers are not received within 3 months from the date of issue of original objection will be included in MFAI. If any Acquittance Rolls to the value of Rs.500 are not received they will be included in the first report on MFAI. Regardless of the amount, the item will be included in the MFAI if not received for two months.

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

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

IRLA _ MONTHLY PROGRESS REPORT

58. CC section should reconcile the opening balance of number of IRLAs with the closing balance of number of IRLAs, by taking into account the number of IRLAs deactivated due to regular/misc FS cases, new enrolment, Transfer in cases and Deserter rejoined (after deactivation from the master) cases as per the following format. Total Nos. of IRLAs as per MIS report of the preceding month has to be taken as Opening-Balance and resultant Closing Balance has to be arrived at. In case, the closing balance does not agrees with the Nos. of IRLAs reflected in the MIS report of the current month, the same needs to be investigated.

IRLA RECONCILIATION FOR THE MONTH OF

Sl no.	Particulars	No.of IRLAs
1	Opening Balance OF IRLA AS ON FOR THE MONTH (AS PER MIS REPORT)	
2	LESS: No. OF IRLA DEACTIVATED DURING THE MONTH (REG FS CASES) (Regular FS Cases of preceding month is deactivated during the current month.)	
3	LESS: No. OF MANUALLY DEACTIVATED MISC FS CASES (During current month)	
4	LESS: TFR OUT DURING THE MONTH	
5	LESS: ERRONIOUSLY DROPPED IRLAs (REASONS TO BE SPECIFIED)	
6	TOTAL(SI No1- SI No2- SI No3- SI No4- SI No5)	
7	ADD : DESERTION REOPENED (previously deactivated)	
8	ADD: TFR IN (DURING THE MONTH)	
9	ADD: RECRUIT (DURING THE MONTH)	
10	ADD: IRLAs OPENED DUE TO OTHER REASONS SUCH AS ERRONIOUS DROP, ON THE COURT ORDERS ETC. (REASONS TO BE SPECIFIED)	
11	RESULTANT No. OF IRLAs (CB As per above calculation) (SI No 6+ SI No 7+ SI No 8+ SI No 9+ SI No 10)	
	TOTAL NO OF IRLA AS PER MIS REPORT	

EXHIBITION OF LOSSES IN THE APPROPRIATION ACCOUNTS

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

The monthly return will be accompanied by:

- (a) One copy each of the sanctioned loss statements/Government of India letters;
- (b) 4 copies of the statement of case in respect of
- (i) Cash losses, overpayment, irrecoverable claims etc., exceeding Rs.25,000/- in each case, due to theft, fraud or neglect and;
- (ii) Cash losses, overpayments, irrecoverable claims etc., exceeding Rs.50,000/- in each case due to other causes;
- (c) Narrative statements in respect of all important cases (vide Note 2 below Para 555 Defence Audit Code);
- (d) Full details of individual items of infructuous expenditure, exceeding Rs.1,00,000/- in each case;
- (e) Classified statements as in the proforma given below separately for preparation and post-partition periods.

PROFORMA

Sl No.	Reason	Clause	Item	Amount
1.	Loss & overpayments etc. due to theft, fraud or negligence	A.	Losses exceeding Rs.25,000/- in each case attributable to theft, Fraud or neglect	
		B.	Aggregate of loss, overpayment etc., exceeding Rs.50 but not exceeding Rs.25,000/- in each case, due to theft, fraud or neglect.	
2.	Loss & overpayments etc. not due to theft, fraud or negligence (Other causes)	A.	Losses exceeding Rs.50,000/- in each case due to other causes.	
		B.	Aggregate of losses, overpayment etc., exceeding Rs.50 but not exceeding Rs.50,000/- in each case, due to other causes.	
3.	Irrecoverable debit balances in non-effective accounts written off	A.	By Officers of DAD	
		B.	By Other C.F.As.	
4.	Infructuous expenditure	A.	Infructuous expenditure exceeding Rs.1,00,000/- in each case.	
		B.	Aggregate value of all items of infructuous expenditure exceeding Rs.10,000/- but of exceeding Rs.1,00,000/- in each case, showing <i>inter alia</i> the number of cases involved.	

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

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

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

PREPARATION OF THE MONTHLY ABSTRACT OF RECEIPTS AND CHARGES

61. The abstract of Receipts and Charges for all the effective computerised IRLAs will be generated by the system after closing of accounts by the month end. The same will be compiled in a Class-I PM by CC section during the same month.

The Ledger Groups are responsible for the preparation of the monthly summary of IRLAs i.e. one line figure in respect of manually maintained IRLAs, if any, and IRLAs of JCOs/ORs whose accounts have been finally settled manually. The figures for the PAO as a whole will be consolidated in the Central Control Section and the abstract of the receipts and charges will be prepared as indicated below:-

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

2. **Credit side:**

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

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

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

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

3. **Debit side:**

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

(ii) Bank entitlement (CB)

Exceptions

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

(b) Advances of pay issued by the High Commissioner for India in the U.K. to the Defence Services personnel deputed to that country for training purposes are finally charged by him to service heads of accounts. Recoveries of such advances which are made in the IRLAs with reference to the demand intimations received from the High Commissioner will be compiled by deduction from charges.

(c) (i) FAMOs, representing payments of further credits to be afforded in the IRLAs already closed to Nil balance vide Para 170 infra will straightaway be compiled to the relevant service code head in the punching medium (Class V) sent in support of the MFA by the Imprest Section. Such transactions will not pass through monthly abstract of receipts and charges.

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

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

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

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

(vi) Closing balances:

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

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

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

NOTE 2:- Punching medium relating to the abstract of the receipts and charges (Class- 1 vouchers) should be dispatched to the DDP Centre concerned by the dates specified by CGDA.

PUNCHING MEDIUM

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

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

63. The PAOs will operate the section code numbers allotted to them as shown in column 7 of Appendix-B to this Manual. The vouchers for a month will be numbered in a consecutive serial order. Each class of voucher will bear voucher number commencing from 0001 (4 digits) in the space provided for this purpose in the punching medium. All transactions that are required to be booked in the IRLAs (except transactions pertaining to the Imprest Section) will be classified by the Central Control Section on punching media which will be prepared in triplicate. Punching medium prepared by the Imprest Section will be in quadruplicate and will be passed on to the Central Control Section along with copy of the forwarding memo together with the Schedules/Vouchers, if any, to the ORs Cell of the Main Office concerned. It is the responsibility of the Central Control Section to allot consecutive serial numbers to these batches of punching media for each month. The numbering registers prescribed in Para 16, Office Manual, Part-XI, for allotting serial numbers to each class of punching medium will be maintained centrally by the Central Control Section. The triplicate copies of the punching media will be kept on record by the Central Control Section in strict serial order of the voucher numbers, each class of vouchers being kept separately. In the case of transactions compiled by the Imprest Section, the quadruplicate copies of the punching media will be returned to that section along with the office copies of the schedules and vouchers, if any.

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

64. The check of classification of receipts and charges prescribed in Paras 71 and 72 of Defence Account Code (2014) will apply to PAOs also. As regards review of sectional compilations, the point mentioned in Para 289(a) Office Manual Part II, Vol. I (2001) will be specially looked into.

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

Certified that:-

1. The Punching Media for the month of have been reviewed and that no erroneous/ unusual fictitious compilations have been noticed except those mentioned below which are under examination and that necessary adjustments are being made in the accounts on hand; and

2. The sectional compilation figures relating to the R.D. & R., and suspense heads have been reconciled with the punching media figures.

OUTWARD SETTLEMENT ACCOUNT AND DEFENCE EXCHANGE ACCOUNT TRANSACTIONS

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

INWARD SETTLEMENT ACCOUNT SCHEDULES AND D.I.D. SCHEDULES

66. Credits/debits pertaining to PAOs received in the Main Office concerned periodically from the AGs/Civil Accounts Officers will be scheduled to the concerned PAOs by the Accounts Section in IAF (CDA0 338-B supported by the relevant documents and other particulars. The Central Control Section of the PAO will adjust these transactions through punching media except those pertaining to the Imprest Section which will be passed on to that section for the preparation of the punching media. The punching media (Including those pertaining to the Imprest Section) will be disposed of as indicated in Para 63. The duplicate copy of the punching medium intended for the Main Office concerned will be supported by the duplicate copy of the civil I.D. Schedule the original being filed with the Office copy of the punching medium.

Inward D.I.D. Schedule [IAF (CDA) 338-A] are received in the Central Control Section of the PAO, in triplicate from the Main Office concerned duly supported by relevant vouchers or details. The adjustment will be recorded in Part B of the I.D. schedule which is treated as a punching medium. These punching media will be disposed of in the manner set out in Para 63. The Imprest Section will make out one more copy of the schedule for retention in that section as an office copy.

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

PAOs will periodically, say twice a month, check the register to see that no schedule is left unactioned. Normally schedules should be adjusted within 3 days of their receipt in the PAOs and any delay beyond this period should be specially investigated and necessary prompt action taken thereon.

QUARTERLY UNIT NOMINAL ROLLS

67. The Central Control Section will maintain a register centrally to watch the receipt and disposal of the quarterly nominal rolls submitted by units and formations, through Record Offices. The register will be opened and kept up to date with reference to the list of units mentioned in Para 41 (i), as per Appendix 'E', fly leaf Instruction No. 3. The names of all units and formations will be recorded in this register in the order in which they are grouped in the ledger groups. The register will provide the following columns against the names of the units:-

- (I) Date of Receipt of Nominal Roll
- (II) Date of Issue to EDP
- (III) Date of receipt from EDP duly verified

Quarterly Nominal Rolls (as maintained in ARPAN) are to be received in PAOs, in soft copy, through Records Office by the following time period and paired.

- a) Dec, Jan, Feb - by Mar
- b) Mar, Apr, May - by June
- c) June, Jul, Aug - by Sep
- d) Sep, Oct, Nov - by Dec

Action as prescribed below will be taken if the nominal rolls have not been received within a month after the due date.

- a) In the Case of Regular Army Units.

Record Offices should be contacted with a view to asking them to write to the units concerned in case they have also not received the nominal rolls. The names of defaulting units should be reported to sub Area /Brigade Headquarters.

- b) In the case of N.C.C. Units: - the names of defaulting units will be reported to N.C.C. Group Commanders.

The report indicating the result of pairing of IRLAs with the quarterly nominal rolls will be rendered so to reach Main Office concerned within the stipulated time.

NOTE 1. Where all the nominal rolls have not been received and initial report in the following form will be furnished separately along with the IRLAs progress report.

FORM OF REPORT

“ Certified that quarterly nominal rolls as on QE ___ so far received in the PAO up to and for have been paired with the IRLAs and action taken to rectify the discrepancy wherever necessary . The units and formations which have not submitted the nominal rolls have been reminded to expeditiously submit the same the Final certificate will follow.”

NOTE 2. Where all quarterly nominal rolls as on QE- have been received and paired with the IRLAs a certificate in the following form will be furnished within the stipulated time

Form of certificates

Certified that:

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

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

NOTE 4. – Such of the PAOs as have rendered only initial reports vide Note 1 and not the completion certificate as laid down in Note 2 above will render to the Main Office concerned by the stipulated time, a report indicating *inter alia*, the names of units and formations from which the nominal rolls for the QE have not been received, the number and dates of the letters under which:

- i) Units / formations were requested to forward nominal rolls,
- ii) Cases of defaulting regular army units were reported to Sub Area / Brigade Headquarters
- iii) Records Office was contacted and
- iv) The cases of defaulting N.C.C. Units were reported N.C.C. Group Commanders and reported cause of delay, if any, holding up the rendition of the nominal rolls.

BUDGET ESTIMATES FOR NON EFFECTIVE HEADS

68. In order to enable the Main Office to arrive at the figures for non effective heads for the various estimates enumerated in Para 194 Defence Account Code (2014), the PAOs will submit the following estimates in the form prescribed for the purpose so as to reach the Main Office not later than the date shown against each. The Officer In- charge, Records will be consulted in preparing these estimates and the data required for this purpose will be recorded in a register which will be consulted at the time of submission of periodical reports. While preparing the Forecast Estimates the provisions of Para 202 Defence Account Code (2014) will be kept in view, similarly, other

periodical estimates will be prepared keeping in view the principles contained in Para 262 at seq. OM part II, vol. I.(Ed 2001).

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|----|---|------------------------------|
| 1. | Preliminary revised estimates for current year | - 25 th October. |
| 2. | Revised estimates for the current year
(i.e. Corrections to preliminary) | - 30 th November |
| 3. | Forecast estimates for the ensuing year | - 25 th October. |
| 4. | Budget estimates for the ensuing year
(i.e. Corrections to budget Forecast) | - 30 th November |
| 5 | Modified Appropriation | - 20 th February. |
| 6. | Appropriation a/c for the previous year | - 25 th June. |

OTHER REPORTS AND RETURNS

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

Sl No	Particulars of reports	Date on which due in the M.O.	Remarks
1.	Quarterly report showing items of Financial Advice Tendered to OCs of Units And items of Financial advice For consideration by the CGDA.	10 th of March, June, September and December	
2.	Quarterly report on verification of qualifying service for civilians paid from the Defence Services Estimates	First week of Jan, April, July and October	
3.	Monthly report on debtor Balances in effective IRLAs.	5 th of the following month	
4.	Annual Audit Certificate	15 th July of Each year	

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

NOTE 2:- The real debtor balances as at quarter ending February of each year are included in that year's Annual Audit Certificate to apprise the CGDA of the progress of clearance through further reports indicated at Note 1 above. Each PAO will submit to Main Office concerned along with the statement of debtor balance vide Para 167, an additional statement giving the following information.

Particulars	No. of cases/ Amount
Total real debit balance as at QE Feb	
Cases from out of : (i) above that continued to remain in real debit as on QE May and at QE Aug ./ Nov. Feb	

An analysis indicating the features leading to real debtor balances at (ii) above.	
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LPC-CUM-DATA SHEETS

70. Consequent on Computerisation of sanction of pension in respect of JCOs/ORs the claims for the grant of pension are initiated on LPC-cum-Data sheet as per the extant format prescribed by PCDA (P) Allahabad. The claims will be received in the PAO (OR) from the Record Offices four months in advance of the date of discharge of the individual. Central Control Section will receive all LPC-cum-Data Sheets and connected documents centrally and deal with as under:-

- I. Indicate the date of receipt by the PAOs in the relevant column of the LPC-cum-Data Sheet (on both copies) ;
- II. Complete Col. 1 to 5 of the LPC-cum-Data Sheet Control Register;
- III. Handover the LPC-cum-Data Sheets and the connected service documents to LPC-cum-Data Cell (if existing) or the concerned group responsible for LPC-cum-Data-sheet. and obtain the dated initials of the SO(A)/AAO;
- IV. Watch for return of the documents on or before the seventh working day from the date of receipt in the PAO;
- V. Ensure completion of all columns of the LPC-cum-Data Sheet, on return;
- VI. Allot Control number to LPC-cum-Data Sheet as a suffix to PAO reference;
- VII. Complete Col. 6 to 8 of the Control Register ;
- VIII. Handover the LPC-cum-Data Sheet along with the connected documents in a sealed cover to the Record Office for onward dispatch to the DDP Centre, P.CDA (P) Allahabad;
- IX. Make endorsement in the Sheet roll to the effect that LPC-cum-Data Sheet has been completed. Return the Sheet Roll to the R.O. for record.

71. In order to ensure proper control and speedy disposal of LPC-cum-Data Sheet, Central Cell will maintain LPC-cum-Data-Sheets Control Register in the following proforma:-

PROFORMA

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

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

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

PROFORMA

Sl No	Regtl. No. Rank and Name	Date of Initial Receipt in PAO	Date of Issue of LPC	Date of Initial Despatch to DDP Centre	Date of receipt of rejection memo	Reason for rejection (Error)	Date of retransmission to DDP Centre	Names of Aud, SO(A) AAO and AO who processed the LPC initially	Frequency of Error in respect of each individual	Action taken against each individual

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

Frequency of Error

Action

1st occasion

Oral Warning

2nd occasion

Recorded Warning

3rd and subsequent occasions

Charge Sheet

In respect of cases not falling within the powers of the Head of the PAO, the facts of the case will be reported to Main Office for the needful.

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

A.G.I. RECOVERY CERTIFICATES

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

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

TRANSFER IN/ OUT OF IRLA FROM/ TO OTHER PAOs

74. A list of transfer-in IRLAs added to the system will be received from DDP centre to watch for the receipt of the physical IRLAs. It must be ensured that POSIN part II orders are published by the transferee Unit along with TFRIN DOs II and fed to the system to update unit/task to which the IRLA pertains.

- a) Physical copy of IRLA from other PAOs will be received in CC Sections who will:
- i) ensure that a statement showing the details of regular recoveries and contributions required to be effected has been received and that the MPS has been reviewed by the Transferor PAO
 - ii) acknowledge receipt of the IRLAs
 - iii) note the memo of the new Corps / Regiment on the last sheet of the IRLA on the authority of the Part II Order of the new unit
 - iv) complete the relevant columns in the register of Transfer-in of IRLAs (IAFF-3074)
 - v) pass on the IRLA to the Ledger Group through the register.
- b) IRLAs transferred out to other PAOs:

A list of transfer out cases will be received from DDP at the end of each month. Ledger Group concerned will be intimated and their signature will be obtained to ensure review of the IRLAs and hand over the same to CC section. CC Section will prepare a list based on the IRLAs received in the section and hand it over to DDP Section for preparing extract of the masters to send them to other PAOs. DDP Section will take action immediately, within the same month, before closing of accounts and send the extracts of the masters to other PAOs electronically so that these can be added to the masters of transferee PAOs in the same month and there is no delay in crediting of entitlement to the JCOs/ORs. After extraction of the master by DDP Section, CC Section will insert FSTFOT DOs II so that the IRLA is deactivated from the master.

While transferring out IRLAs to other PAOs, CC Section will:

- i) note the details of Corps Order notifying the transfer in of the IRLAs in the Transfer-out Register (IAFF 3075).
- ii) ensure that a statement received from Ledger Groups showing the details of regular recoveries and contributions required to be effected has been properly completed and that the IRLAs have been reviewed by the local Review Section;

- iii) complete the relevant columns in the IRLA of Transfer Out Register. This register will be submitted to the PAO In-Charge every month with a note that all the IRLAs of transfer out cases have been dropped from the system.
- iv) despatch the IRLAs with a forwarding memo;
- v) send the duplicate and triplicate copies of the forwarding memo to the Review Section for check and onward transmission of one copy direct to the Review Section of the transferee PAO and retain the quadruplicate as office copy.
- vi) watch the receipt of the acknowledgement from the transferee PAOs and complete the register on its receipt;

MISCELLANEOUS VOUCHERS

75. All contingent Bills, Misc. Credit Vouchers and Debit Vouchers will be centrally received in the DAK for entry in Dolphin. The same would be passed on to CC section for ensuring credit / debit in Dolphin.

RECOVERY AND REMITTANCE OF AGIF SUBS/LOAN & ADVANCES

76. (i) The details of the sanction of Loan & advances received from AGI, New Delhi will be received in CC section. Loan master will be created promptly through Dolphin.

Monthly Recovery Schedules in r/o Loans & advances will be generated by Dolphin. It will be ensured that the total of the monthly schedules tallies with the actual compilation. Discrepancies, if any, will be reconciled.

CC section has to remit the recovered amount (Subs & loan and advances) to AGI Directorate by 10th of the following month and forward the recovery schedule in soft/hard copy.

(ii) **Loans/Advances from Govt. Source**

Claim of advances of Scooter / Cycle / House Building / Natural Calamities etc. will be centrally received in the DAK for entry in Dolphin. The same would be passed on to CC section for entering in 'Loan sanction' module of Dolphin. After entry the bills would be sent to Ledger Group for entering in 'Loan payment authority' module in Dolphin. After completion of loan payment authority module by Ledger Group, CC should verify whether all the bills have been passed in order to generate consolidated Bank entitlement file. The authenticated Bank entitlement file should then be passed on to "D" section for making payment.

ANNEXURE 'A'

(Specimen covering memo. Referred to Para 11 of Annexure)

REGISTERED POST

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

To,
The Director,

Postal Life Insurance,
2-B, Ganesh Chandra Avenue,
KOLKATA-700 013.

Subject: Rendition of PLI Recovery Schedule for Quarter Ending

Recoveries for the month from _____ to _____
Reference Army Postal Directorate letter No. _____ dated _____

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

“Certified that the amount shown in the Schedules aggregating to Rs. _____ have been recovered for the above period from the insurants on account of premia on their Postal Life Insurance Policies. The credit for the amount recovered for the Quarter Ending _____ aggregating to Rs. _____ will be afforded to your Office through the settlement account for the Month _____ by the PCsDA/CsDA _____.”

Addl.CDA/JCDA/DCDA/ACDA/Accounts Officer in Charge

Copy to : -

By Registered Post

PCsDA/CsDA) _____

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

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

Addl.CDA/JCDA/DCDA/ACDA/Accounts Officer-in-charge

Army Postal Directorate
C/o 56 APO – For information.

FUND ONE LINE/COMPILATION OF ANNUAL INTEREST

77. The CC Section will consolidate the fund one-line figures received from all the groups in the PAO every month in a broadsheet and arrive at a one-line figure for the PAO as a whole.

The Section will ensure that:

- a) The total credits to the Fund agree with the amount compiled on this account for the PAO as a whole in the abstract of Receipts and Charges for the month.
- b) The amounts under the column “Debits to the fund” agree with the total of the Fund Withdrawal passed by Fund Cell. Discrepancies, if any, will be got reconciled.

- c) The CC Section will furnish to the Accounts section of the PCSDA/CSDA the consolidated one-line Fund figure for the PAO as a whole by the end of the 2nd of the following month.
- e) After arriving at the one-line figures for the last month of the year, the CC Section will consolidate the fund one-line figures for the whole year. The CC Section will also prepare a class 2 vouchers for the total amount of interest paid on account of AFPPF(including those of deputationist) and adjust the same in the March (final) Accounts.
- f) As soon as the March (supplementary) accounts are closed the total Credits / Debits to the Fund Accounts for the year will be tallied with the figures compiled by the PAO during the year in the Financial Accounts. Discrepancies should be normally due to adjustments made in the March (final) (supplementary) accounts which will not be reflected in the Fund Account except for the interest. They will be located and annotated suitably in the report on the Review of balances.

MAINTENANCE OF FUND ACCOUNTS IN R/O DEPUTATIONIST TO CIVIL/OTHER DEPT/EMBASSY/HCI

78. When a subscriber proceeds on Deputation, simultaneously with the issue of LPC to the Civil Department, intimation will be sent by the PAO to the Civil Department as also the A.G. concerned under advise to the Accounts Section of the PCsDA/CsDA concerned to pass on credits on accounts of AFPP Fund deductions in respect of the individual every month to the PCsDA/CsDA concerned through settlement account duly supported by schedules indicating the Army No., Rank & Name of the individual, the month to which recovery relates, the amount and the PAO (ORs) maintaining the Fund account.

The Credits on account of Fund Deductions received through the settlement account will be scheduled by the Accounts Section to the PAO (ORs) concerned through Civil I.D. Schedules for verification and adjustment to the AFPP Fund head.

The "Central Control Section" of the PAO will maintain the Fund Accounts of the deputationists. A complete record of the subscribers on deputation with relevant details will be maintained by the "Central Fund Cell" in a register (Specimen at Annexure "B"). The rates of pay on the first April of every year in the case of such subscribers are ascertained yearly from administrative officers and the correctness of rates of subscription verified.

Along with the monthly one line Fund Figure rendered to the Accounts Section vide a statement showing details of Civil I.D. Schedules pertaining to AFPP Fund received and adjusted in the PAO and taken into account in the one line Fund Figure (Shown separately) for the month concerned will also be furnished as an annexure.

On receipt of L.P.C. on the reversion of the individual from deputation the Fund Account maintained by the "Central Control Section" will be closed and transfer the same to the Ledger Group Concerned for crediting the same to the individuals Fund Account maintain in Dolphin. The CC section will watch the credits on account of Fund subscriptions from the AG's concerned for the period of deputation, through the Register referred to above.

The above procedure will be followed mutatis mutandis in r/o JCOs/ORs deputation to Coast Guard, Assam Rifle, BDDS, Embassy etc.

Fund Credit in r/o Coast Guard and HCI/Embassy are received in Accounts Section of PCSDA/CSDA concerned from PCDA(N) Mumbai & and PCDA New Delhi. The DIDs are passed on to the respective PAOs concerned for responding action and eventual credit to the JCOs/ORs Fund Account.

UNCLAIMED DEPOSITS

79. AFPP Fund Accumulations which become payable but remain unclaimed for six months from the date of tender, will be transferred to the Head UNCLAIMED DEPOSITS' (O/016/14) at the end of the year (i.e. IN MARCH FINAL) by the PAOs and schedules in support sent to Main Office along with the duplicate copy of the P.M.

Account Section of the Main Office will centrally maintain a Register of Unclaimed Deposits on 'IAFA-525' on the basis of the details furnished by the PAO (ORs). Full particulars of each account will be incorporated in this register. When payments are made subsequently or credited to Government as lapsed deposits the transaction will be entered in this register.

After close of March (Preliminary) accounts the items outstanding in the Register of unclaimed deposits will be reviewed by the Accounts Section and the amounts remaining unclaimed for three years, exclusive of the year in which the amount was compiled as unclaimed deposit and all balances of not more than one rupee in account will be transferred in the March (final) accounts to 'Lapsed Deposits' vide Paras 67 and 255 Defence Accounts code and the transaction noted in the Register of unclaimed deposits. The closing balance at the end of the year will be included in the review of Balances.

CHAPTER – V

IMPREST SECTION

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OBJECTIVES

80. The objective of Imprest Section is:-

To provide funds in time to the Imprest Holders and to adjust them finally in Government accounts.

FUNCTIONS

81. The main functions of the Imprest Section in a PAO are to :

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

NOTE 1.-The allotment of Imprest Account numbers will be done centrally by the Main Office, and will be intimated to the concerned PAO as and when new Imprest Account Numbers are allotted,

NOTE 2.- A list of PAOs, showing their code letter prefixes, PAO Code Numbers and the block of Imprest Account Numbers allotted to each for Imprest purposes is given under columns 1 to 6 in **Appendix 'B'** to this Manual.

NOTE 3.- The instructions contained in Para 321 O.M. Part II, Volume I (2001) and annexure thereto for the receipt, safe custody and accounting of cheque books, etc., will generally be followed.

82. When a new Imprest is sanctioned by a competent authority and an intimation regarding the allotment of an Imprest Account and the remaining portion for watching the receipt of the Imprest Account Number by the Main Office is received, the particulars will be entered in the Control Register of Imprest Accounts (I.A.F.F.3058). The register will contain two pages for each Imprest Holder, the top portion of the left hand side page for recording full particulars of the Imprest Account and the remaining portion for watching the receipt of the Imprest Account and to record the check exercised thereon. At the end of the register an index of the Imprest Account numbers allotted by the Main Office will be kept. All Government letters, Army Headquarters letters or other communications notifying disbandment or re-organisation of units and formations will be scrutinized to see whether they affect the Imprest Accounts allotted to the PAO and if so, their number and date will be quoted against item 6 on the top portion of the left hand side of the Control Register. The Register will be submitted to the head of the PAO/Senior AO holding charge of Imprest Group every month and will bear his dated initials in column 10 of the Control sheet allotted for each Imprest account number.

83. The specimen signatures received from the OCs Imprest Holding units through PCsDA/CsDA concerned Vide sub- 3 of Para 5 of Appendix 26, FR Pt II and also from Imprest Holders direct on change of incumbency vide Para 38 (ix) of Appendix 26 FR Pt II will be recorded in a separate file called Imprest Account File opened for each Imprest Account. The following particulars will be entered underneath the specimen signatures:-

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

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

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

DEMANDS FROM REGIONAL PCsDA/CsDA/PCDA (O)

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

PROVISION OF FUNDS FOR THE FIELD IMPRESTS OF CENTRE COMMANDANTS

85. The PAOs should simultaneously with the issue of cheques for replenishments of funds in the Imprest Accounts of Centre Commandants vide Para 81(c) ensure that the amounts of cheques are entered in the Receipt side of the Imprest Holder's ledger (IAFA-3057) and in the cash book.

VOUCHERS FOR PAYMENTS MADE FROM IMPREST

86. Vouchers for payments made from Imprest are required to be dispatched to the PAOs by the first working day following that of payment (relaxable upto the seventh working day for units/formations serving in operational areas). They will mostly comprise of Acquittance Rolls and occasionally of original receipts including IAFF-1034 in respect of advances of pay/travelling allowance/daily allowance when authorized to be paid from Imprest to Army Officers under the provisions of Para 47 of Appendix 26. FR Pt-II. It will be ensured that payments of TA/DA and advance of pay as per Para 47 of Appendix 26 FR Pt II. are shown separately in the receipts given by the Army Officers or separate receipts for TA/DA and advance of pay are given. Non observance of the requirement will be observed while auditing the Imprest Account. On receipt of these documents the Imprest Section will ensure that they are intact and will complete the Daily Journal of Acquittance Rolls (IAFF-3014) for the day's receipt and strike the cash totals. These documents will then be sorted out Imprest Account-wise and the cash totals of the documents pertaining to each Imprest Account will be abstracted at the foot of the 'Daily Journal'. It will be seen that the total of the abstract agree with the total already struck in the 'Daily Journal'.

SCRUTINY OF ACQUITTANCE ROLLS

87. The Acquittance Rolls and vouchers will be scrutinized in detail to see that they are complete in all respects. In addition to the checks prescribed in Para 361, Defence Audit Code Acquittance Rolls (IAFF-1114) with the corresponding summaries (IAFF-1099) will be checked to see that:-

(i) The total amount paid on each acquittance roll is entered in the appropriate place by the paying officer in his own handwriting both in words and figures;

(ii) The name of the PAO responsible for the maintenance of pay accounts of the payee(s) is noted on the top of the acquittance roll;

(iii) Separate Acquittance Rolls are prepared for:

(a) JCOs/ORs; N Cs (E) and Boys;

(b) Civilians (While serving in Field Service Area);

(c) Each Unit/Formation of payees;

(d) Each Corps/Regiment of payees;

(iv) As far as possible names of payees are entered in Acquittance Rolls in sequence of I.O./Army No

(v) There is no delay in the transmission of acquittance rolls; abnormal delays will be brought to the notice of the Imprest Holder and persistent delays to the notice of the higher administrative authorities;

(vi) Continuity in serial numbers allotted to Acquittance Rolls (during a financial year) by Imprest Holders has been maintained and where there is a break it will be ensured that the same is satisfactorily accounted for by the Imprest Holders;

DISPOSALS OF ACQUITTANCE ROLLS

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

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

NOTE- A composite acquittance roll referred to in Para 18(ii) Appendix 26 FR Pt II. Containing more than one sheet will be assigned only one control number showing also the sheet number as sub-number. In addition, the first sheet will indicate the total sub-numbers. For example, a composite acquittance roll consisting of four sheet bearing Serial Nos. 12/1, 12/2, 12/3 and 12/4 respectively proposed to be scheduled by PAO ASC (South) to PAO RVFC will be assigned Control No. as illustrated below :-

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

80/AVC/5/2 On acquittance roll No. 12/2

80/AVC/5/3 On acquittance roll No. 12/3

80/AVC/5/4 On acquittance roll No. 12/4

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

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

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

SPECIMAN RUBBER STAMP

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

Auditor SO (A)/AAO

The abbreviations correspond to the following items of checks exercised.

ER-All enclosures received.

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

Pr. Acq.-Proper acquittance obtained.

SR-Stamped receipt verified (where necessary).

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

JP-Journal Posted.

CA-Control Numbers allotted.

CS-Completion of columns scrutinized.

Attest-Alterations attested by paying officers.

C.C-Castings checked in full.

TWC-Total amount in words checked.

ASCV-Acq. Roll serial number continuity verified.

IHLP-Imprest Holder's Ledger Posted.

89. After the completion of the above process. The Acquittance Rolls in the case of own PAO will be sent to Ledger Groups under top sheet of Acquittance Rolls (IAFF-3027) in duplicate, within 5 (five) working days of their receipt in the PAO. The Acquittance Rolls thus scheduled to Ledger Groups will be entered in a scheduling register in which the initials of Group SO (A)/ AAO will be obtained in token of having received the Rolls. The Imprest Section will watch that each batch of the rolls together with one copy of the top sheet duly completed is returned within one month of its receipt by Ledger Groups. On receipt back of each batch, the amounts adjusted, rejected and outstanding will be entered in the relevant columns of the Acquittance Rolls control register (IAFF-3061). Immediately after scheduling of all the Acquittance Rolls for month, the Imprest section will furnish Ledger Groups the particulars of the last control number and the amount of Acquittance Rolls sent to that group. On receipt of these particulars Ledger Groups will reconcile the figures on the top sheets in their possession comparing them with the amounts posted in the summary vide Para 147.

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

NOTE 1.- With reference to the monthly figures of adjustments of Acquittance Rolls indicated by Ledger Groups in the top sheets (IAFF-3027), the monthly summaries of adjustments of Acquittance Rolls items under research rendered in the prescribed proforma by the Ledger Groups vide Para 145, broadsheets and/ or other communications as a result of reconciliation of discrepancies etc., the figure compliable by Ledger Groups separately through its abstract of Receipts and Charges and the total figure compliable by the PAO as a whole and the figures for exhibition in the Monthly Progress Report of Acquittance Rolls (IAFF-3053), referred to in Para 107 will be independently arrived at by the Imprest Section. A consolidated certificate of reconciliation will be submitted to the head of the PAO. The Head of the PAO will render a certificate to the Main Office alongwith the Acquittance Rolls Progress Report for the last month of each accounting quarter that the reconciliations prescribed above and in Para 88 have been carried out. The documents relating to the reconciliation will be recorded by the Imprest Section and Ledger Groups in a separate file and will be made available to the reviewing and inspecting officers for their examination.

NOTE 2.-If there is variation between the figures reflected in the Acquittance Rolls Progress Reports in the column "Posted in IRLAs" for the three months of a quarter and the figures reflected in the Abstract of Receipts and Charges for the PAO as a whole for that quarter, the PAO should investigate the discrepancy and render a reconciliation statement along with the quarterly abstract of Receipts and Charger explaining fully the variation between the figures.

ACQUITTANCE ROLLS REJECTED BY PAOS

90. All rejected Acquittance Rolls will be entered in the "Reconciliation Register of Rejected Acquittance Rolls" (IAFF-3600). The entry in the register will be made only after entering the items in the relevant columns of the "dispatch Register for Acquittance Rolls" (IAFF-3059) in the case of other

PAOs and in the Acquittance Roll Control Register (IAFF-3061) in the case of Ledger Groups. Items entered in the "Dispatch Register for Acquittance Rolls" (IAFF-3059) and "Acquittance Rolls Control Register" (IAFF-3061) will be cross linked with the relevant items in the 'Reconciliation Register of Rejected Acquittance Rolls (IAFF-3061). The rejected Acquittance Rolls will then be dispatched to the correct PAO to which they pertain in the usual manner after allotting a fresh control serial number duly prefixed by the PAO code number and code letter prefix of the new PAO.

NOTE.- Acquittance Rolls scheduled by other PAOs will be centrally received by the Imprest Section and transmitted to the Ledger Groups along with top sheets (IAFF-3207) after entering them in the Acquittance Rolls Control Register (IAFF-3061). If any items of these Acquittance Rolls are rejected by the Ledger Groups they will be returned to the PAOs from which received under a forwarding memo (IAFF-3029) for action as indicated in this Para.

AUDIT AND DISPOSAL OF IMPREST ACCOUNTS

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

If any Imprest Account is not received by the 10th of the month in which it is due, a signal will be issued to the unit calling for the same and repeated to Headquarters Sub Area/Brigade under which the unit is located. If the account is not received within the next seven days, Area/Division and repeated to Headquarters Sub-Area/Brigade, Command Headquarters and Main Office. The telegram/signal intended for Sub-Area Brigade, higher formation etc., should be worded to show explicitly apprehension of some grave development necessitating the immediate intervention of higher formations and to direct the Imprest Holder for immediate dispatch of the Imprest Account. However, in the case of field units, located at far away remote stations and in difficult terrain with poor means of communication, or/and unfavourable weather conditions which at times cause considerable delay in movement of mail, the signal to higher formations may be so worded as to stress the urgency without referring explicitly to "Irregularities" etc., In such cases, it may be sufficient to employ the words like "matter urgent", "request immediate intervention" etc., so as to achieve the desired object and at the same time avoid complaints from the administrative authorities.

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

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

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

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

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

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

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

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

(a) Rations on payment

(b) Clothing on payment

(c) Amenity transport

(d) Other credits adjustable by Regional PCs.D.A/CsDA.

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

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

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

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

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

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

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

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

MONETARY LIMITS OF IMPREST ACCOUNTS

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

- (i) the cash requirements have been calculated for a period of ten days on an average;

(ii) the calculations are based on the actual transactions in the Imprest Account for the past three months including advances from AFPPF accumulations paid out of field Imprest Account but excluding the disbursement made on account of advances and terminal payments during each of the weeks.

(iii) the final monetary limit when fixed will be intimated to the PAOs by the Brigade or equivalent commander. This monetary limit will be noted in the control register of Imprest Accounts (IAFF-3058). The firm monetary limits thus fixed for the Imprest Accounts will be reviewed by the PAOs at least once annually and cases wherein the limits already fixed are in excess of the latest actual requirements of the Imprest Holders, brought to the notice of the competent authorities indicating the appropriate limits that may be refixed.

94. Whenever the monetary limits are exceeded the PAOs will look for the sanction of the competent authorities mentioned in Para 36 of Appendix 26, Financial Regulations, Part-II. In cases where sanctions are not furnished, observations on such irregularities on their detection to enable them to approach the sanctioning authorities for regularization will be raised. Where sanction of Army Headquarters is required, the audit report will be furnished by the Main Office except in respect of PAOs under the charge of an IDAS Officer who will render the report direct to Army Headquarters. In the case of temporary absence of IDAS Officers of the PAOs on account of leave/posting out etc., audit reports will be rendered to Army Headquarters by the Main Office, based on the reports from the PAOs.

OBJECTIONS/OBSERVATIONS ON IMPREST ACCOUNTS

95. Objections/observations, if any, on Imprest Accounts will be raised immediately on their detection and action will be taken personally by the Head of the PAO for their expeditious settlement. For the pursuit and settlement of objections/observations, a separate file and a register will be opened, vide Para 87. A progress report on the clearance of Imprest Accounts (IAFF-3056) will be submitted so as to reach Main Office not later than the 15th of the second month following that to which the report relates. PAOs will furnish in the report under the heading, "analysis of outstanding" the brief particulars of objections/observations outstanding over six months together with the current position of the objections, month to which they relate, latest action taken indicating the desirability of including any objection in the Major Financial and Accounting Irregularities report and the causes for the delay, if any, in settling the objections. Objections of special nature which in the opinion of the head of the PAO merit consideration of Main Office will also be included in the report.

IMPREST HOLDER'S LEDGERS (IAFF-3057)

96. The debit and credit side of the Imprest Holders Ledgers (IAFF-3057) will be posted with reference to the vouchers received with the Imprest Account. As the amounts of payments on Acquittance Rolls and amounts supplied by the PAOs/Regional Cs.D.A./Field Cashiers should have already been posted in the ledgers vide Paras 84, 85 and 86, the ledgers will now be closed for the month and the balances struck. The Imprest Accounts will then be compared with the Imprest Holders Ledgers to ensure that the balances in the Imprest Accounts agree with the balances in the Imprest Holders ledgers. Any discrepancies coming to notice should be rectified. The Imprest

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

DISPOSAL OF VOUCHERS

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

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

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

NOTE 2.-Requests for refund on account of undelivered Money Orders of AFPP Fund will be received in the Imprest Section and after making suitable note in the Register of undelivered AFPP Fund Money Orders against the entry already made will be passed on to the Ledger Groups concerned for debiting the Fund Accounts in whole rupees. If claims for the refund of undelivered amounts of AFPP Fund are not preferred to and paid by the PAOs during the financial year, then, the amount representing the paise portion of such undelivered money orders will be transformed to 'Lapsed Deposits' at the close of that Financial Year, after making a suitable note against the item concerned in the Register referred to on Note 1 above- vide Para 251 and 255 Defence Accounts Code.

(ii) Receipts on account of postal collections.-

These are normally to be collected by Field Cashiers. In case they are collected by Imprest Holders, the sanction of the Force/Formation Commander for such collections will be looked for in audit.

PREPARATION OF PUNCHING MEDIUM

99. A broad sheet will be prepared in respect of all Imprest transactions showing according to classified headings under credits and debits against each Imprest Account Number, the various Imprest transactions. The totals will be struck in respect of each of the columns and tallied to agree with the totals of all debits and credits. A monthly consolidated punching medium will then be prepared in quadruplicate for the totals of transactions compilable direct by the Imprest section, i.e., items other than opening and closing balances, funds supplied by the regional PCs.DA/CsDA/Field Cashiers/PAOs and acquittance roll payments. In all cases the contra adjustment, will be by credit (In the case of payments from Imprest) to Suspense Head (0/018/65) or by debit (in the case of receipts into the Imprest) to Suspense Head (0/018/65). In all cases involving Settlement Accounts/Defence Exchange Accounts schedules will be prepared, vide details regarding their preparation and disposal given in **Appendix 'C'** to this Manual. The schedules and supporting vouchers for all the Imprest Accounts will be consolidated for each type of transactions according to each Accounts Officer. The Punching Medium will be forwarded to the Central Control Section for allotting voucher number etc., vide Para 63. The voucher number allotted to the punching medium and the month of compilation will be noted in the broad sheet. The Office copies of the schedules and vouchers will be attached to broad sheet and recorded separately preferably one volume for each month of compilation. Vouchers received with the Imprest Accounts, unless they have been forwarded to the parties concerned, will however be filed with the Imprest Accounts.

NOTE.- In cases of UDMOs on account of final settlement of AFPP Fund accounts involving rupees and paise, the entire amount including the paise portion will be compiled by the Imprest Section to the fund Head even though paise portion will not be exhibited in the fund accounts maintained in the Ledger Groups vide Note 2 below clause (i) of Para 98. The control figures will be furnished by the Imprest Section on this basis viz., in whole rupees in so far as Ledger Groups are concerned.

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

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

NON-IMPREST TRANSACTIONS-COMPILABLE TO SUSPENSE HEAD (0/018/65).

102. These transactions mostly related to the following:-

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

The receipt and adjustment of these transactions in the IRLAs. and their compilation will be controlled by the Imprest Section in the manner indicated in the succeeding Paras.

MONEY ORDER REMITTANCES

103. MOs/M.O. 50/M.O. 50 (a) lists of money orders in triplicate (quadruplicate in case they are to be presented at a sub post office) will be received in the Imprest Section from the Record Office. These will be entered in the Register of family Allotment Money Order (IAFF-3605) and distributed to the Ledger Groups concerned for effecting recovery in the IRLA/s fund Accounts of the JCOs/ORs concerned. When these lists are received back the relevant columns of the register will be completed. One copy of the list will be retained for record and the other copies returned to the Record Office alongwith the cheques for the amount involved in favour of the post-master concerned with reference to the certificate of recovery and payment enforcement of the last page of MOs/M.O. 50/M.O. 50(a) lists by the ledger groups.

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

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

NOTE 3:- The PAOs could issue cheques in favour of post master till the end of the month provided the punching medium (Class I Voucher) reaches the EDP Centre of Main Office, on or before the 5th of the following month.

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

NOTE 5:-It must be ensured that-

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

NOTE 6:-The punching medium will be classified as under-

- (i) The total of the amounts for which cheques are issued to the Post Master will be credited to suspense Head "Cheques and Bills" with the symbol 'CB'.
- (ii) The contra debits will be made as under:-
 - (a) Money order commissions where chargeable to the State will be debited to the Service heads concerned.
 - (b) Amounts of special family allowance remittances will be charged to the service heads concerned.
 - (c) The amount representing A.F.P.P. Fund remittances including money order commission will be debited to Code No. 0/015/10.
 - (d) For compilation of F.S. M.Os, representing payments on account of further credits in NE accounts already closed to nil balances please refer to "Exception (c) below item 3 (i) of Para 61."
 - (e) The amount representing remittances of subsistence allowances will be debited to the service head concerned.
 - (f) The amount representing remittances on account of gratuities to the service personnel who retired on or after 15-8-1947 will be debited to the non-effective head concerned.
 - (g) The remaining amount (including the M.O. Commission where it is to be borne by the individuals) will be debited to the suspense head (0/018/65) which will be relieved through abstract of receipts and charges by credit. In respect of family allotment pertaining to personnel serving in Embassies the amount debited to suspense head will be relieved by the Main Office.

NOTE 7.- After the end of each month the task-wise figures of amounts adjusted in the IRLAs on account of F.A.M.O/F.S.M.O. Lists with their Nos. and number of items and the total amounts compilable to code No. 0/018/65 through the Abstract of Receipts and charges will be intimated in a statement of Imprest Section to each of the ledger group. On receipt of certificate to the effect that the amounts of F.A.M.Rs/F.S.M.Os adjusted in the IRLAs have been booked with summaries and tallied over the signature(s) of the Accounts Officer(s), Ledger Groups (s) the Imprest Section will furnish the Central Control Section a consolidated list of the amounts adjusted by each ledger group for the month.

VERIFICATION OF PROOF OF PAYMENT-MONEY ORDER REMITTANCES

104. The money order acknowledgements are due for verification two months after the date of remittance. The production of all acknowledgements by the Officer-in-charge, Records will be insisted upon. Loose individual postal receipts or payees acknowledgements should not be accepted for verification in Audit. Recording/Pasting of M.O. acknowledgements in File Book F.O. 62/M.O. Check register (IAFZ-2067) should precede the verification. In the case of F.A.M.Os, the name of the payee as shown in the three documents, viz., PAO's copy of the lists FAMO Register (IAFF-1078) and payee acknowledgements recorded in File Book F.O.62 should be checked carefully. In the case of FSMOs the name of the payee as shown in the PAOs copy of the lists and in the postal receipts and

payees acknowledgments pasted in the money order check register (IAFZ-2067) as well as the Post Office seals of station of issue/payment on the receipts/acknowledgements, should be subjected to careful scrutiny. The verification of money order acknowledgements will be conducted by the clerk to the extent of 20 percent in respect of FAMOs and 100 percent in respect of FSMOs. For the purpose of the 20 percent check prescribed for FAMOs, a judicious selection of the acknowledgements will be made. No clerk will be employed on the verification of acknowledgements continuously for more than six months. The SO (A)/AAO will test check the acknowledgements to the extent of 5 percent in respect of FAMOs and 10 percent in respect of F.S.M.Os. A larger percentage of check up to cent percent will be exercised under the orders of the Head of the PAO if the test check reveals the necessity for it on account of unsatisfactory features etc., The MO acknowledgements will also be sampled by an officer every month. In cases where the officer strength in the PAO is more than one, the Officer detailed for sampling should be changed on each occasion. The progress of verification will be recorded in the "Register for watching progress of items of verification of proof of payment" (IAFF-3068) which will be submitted monthly to the Head of the PAO. A list of outstanding items for which MO acknowledgements have not been produced for more than three months from the month in which verification is due will be furnished to the Officer-in-charge, Records.

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

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

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

Records in spite of PAOs communications and cases where there has been delay in the settlement should be reported by PAOs to higher administrative authorities such as Sub-area, Area etc., Headquarters for suitable action. The Numbers and Dates of PAOs, reports to Sub Areas, Area etc., Headquarters should be indicated in the column "Action taken" in the monthly General State of Accounts.

NOTE 1:-Failure to maintain File Book FO 62/Money Order check register (IAFZ-2067) will be placed under objection.

NOTE 2:-The term "FAMOs" wherever it occurs in this Para shall include and special family allowance remittances.

NOTE 3:-The term "FSMOs" wherever it occurs in this Para denote remittances on account of terminal credit balances, further credits and AFPP Fund as the case may be.

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

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

ADVANCE OF PAY TO RECRUITS

105. Recruiting Officers are required to prepare nominal rolls on IAFK-1168(in Quadruplicate), separately for each Centre showing the advances paid to the recruit and dispatch them as under –

- (a) Original to the Regiment/Corps Training Centre.
- (b) Duplicate and triplicate copies to the Regional PCsDA/CsDA concerned along with cash account.
- (c) Quadruplicate copy to be retained as office copy.

The Commandant Regiment/Corps Training Centre will after entering in the original nominal rolls, the Army numbers allotted to the recruits by Officer-in-charge, Records forward them to the PAO with least possible delay, and publish enrolment Dos II expeditiously.

The original copies of nominal rolls will be received centrally in the Imprest Section and will be entered in the Register of IAFK-1168 (RO Advance) (IAFF-3062) and will be allotted control numbers. The original copies will then be passed on to the ledger groups for recovery and return. In respect of items not pertaining to the PAO, extracts will be made out and forward to the correct PAO for debiting the advances in the respective IRLAs.

The duplicate copies of the nominal rolls will be received from the regional PCsDA/CsDA concerned with a statement in the prescribed form giving the break-up of the amount Recruiting Office wise, compiled by debit to the suspense head (0/018/65), on behalf of the PAO. On receipt of these documents, the PAOs will:-

- (i) Link all the duplicate nominal rolls with the original ones on their records by entering the Army Numbers in duplicate copies,
- (ii) Reject the items which do not pertain to them, and
- (iii) If there are any cases in which the originals have been received from the Commandant Training Centre but the duplicate copies have not been forthcoming from the regional PCsDA/CsDA concerned, then bring to the notice of the PCsDA/CsDA concerned the particulars of advances which have not yet been compiled by debit to Suspense head (0/018/65) for compilation and obtain the duplicate nominal rolls.

NOTE 1:- The above procedure will equally apply to recruits who become non-effective for any reason before their arrival at the Regt/Corps Training Centre and any amount which cannot be adjusted against any pay due, will be written off under the orders of the CFA.

NOTE 2:- In rare cases where duplicates only have been received but not the corresponding originals from the Training Centers, the Imprest Section will make an entry in the Register of IAFK-1168 (RO Advances), call for the originals from the training centre and locate the IRLAs with reference to the particulars deducible from the nominal rolls and the enrolment Part II Orders, If the IRLAs can be located, the duplicate IAFK-1168 will be passed on to the ledger groups concerned, after allotting control number, for recovery and return. On receipt of original nominal rolls from the Centre authorities, they will be linked with the duplicate already received and care must be taken to see that the originals are not again passed on to ledger groups for recovery where the amounts have already been debited with reference to duplicate copies.

NOTE 3:- The total of the RO advances will be furnished each month by Imprest Section to the ledger groups as a control figures and the later will tally the total recoveries effected with the control figures.

PAYMENTS TO PERSONNEL BY NON-IMPREST HOLDERS

106. Separate acquittance roll control register will be maintained or if found convenient separate pages in a register may be allotted for each category of acquittance rolls. Wherever credits are required to be afforded to other Accounts Officer, e.g., acquittance rolls, for payments to Indian Army Soldier from Naval Air Force sources; a monthly statement showing particulars of Acquittance Rolls received should be submitted to the Accounts Section of the Main Office concerned in the following proforma so as to reach that office by the 15th of the month following. PAOs will acknowledge the schedules of Acquittance Rolls to the Air force Units as well as PCDA (AF), Dehradun immediately on receipt of Acquittance Rolls in order to help a proper watch on the debits raised.

Amount of Acq. Rolls	Office from which recd.	No. & date of communication with which recd.	No. & date under which receipt of the voucher was acknowledged
1	2	3	4

ACQUITTANCE ROLLS PROGRESS REPORT

107. The Control register for each category of acquittance roll will be fully self contained and should exhibit against each acquittance roll the progress of adjustment until the entire amount is cleared. The control registers will start afresh for every month. For the purpose of compiling the progress report an abstract will be made out at the end of each month in the control registers, of the entire receipt, rejection and adjustment made in the month under report. The progress made in the clearance of the outstanding for the previous month as known from the monthly summaries of adjustment rendered by the ledger groups, vide Para 145 will also be consolidated and added to the total adjustment for the month under report. The outstanding should be classified according to the month of payment and tallied with the latest outstanding consolidated at the end of the month in the control registers.

A monthly progress report of Acquittance Rolls on IAFF-3055 will be submitted to the Main Office concerned so as to reach that office by the last working day of the following month. All Acquittance Rolls for payments made during a calendar month should be included in the progress report for that month and for this purpose Acquittance Rolls pertaining to a month and received up to the 5th of the following month should be included in the progress report.

NOTE 1:- The number of items should be indicated in brackets against the amounts wherever they occur in the progress report.

NOTE 2:-The oldest month should be indicated against each category of the unadjusted amount under Part III of the report.

NOTE 3:- Separate statements with full details of individual items of Acquittance Rolls including RO advances outstanding for more than three months under each category in Part III indicating in brief, the reasons for the outstandings and the action taken by the PAO for obtaining the enrolment DO Part II from Corps/Regt. Centers, LPCs from the regional PCsDA/CsDA/Other Accounts Officers and IRLAs from other PAOs should be sent along with the progress report.

NOTE 4:- PAOs should forward a copy/extract of the Units DO Pt. II notifying the date on which a soldier is TO of the unit on reversion from Assam rifles when calling for LPC from the Accounts Officer, Central Records and PAO, Assam Rifles, Shillong as the transit pay and allowances, both ways, are debitable to Assam Rifles. The fact of having done so should be indicated against the respective items in the statement referred to in NOTE 3 above.

NOTE 5:- Persistent cases of incorrect preparation of Acquittance Rolls by paying officers due to non-compliance of the instructions contained in Paras 8 to 12 of Appendix 26 FR Pt. II which account for a sizeable amount of outstandings resulting in the amounts being rejected later on to the scheduling PAOs/re-scheduling to the Correct PAOs, should be reported to higher administrative authorities. The fact that has been done will be indicated in the covering letter forwarding the progress report.

NOTE 6:-The break-up of the amount rejected which is attributable to the incorrect preparation of Acquittance Rolls by paying officers, incorrect scheduling by own PAO/Other PAOs and the remedial measures taken to avoid recurrence should be furnished in a separate statement along with the progress report.

RECONCILIATION OF BALANCES IN THE SUSPENSE HEAD (0/018/65) ADVANCES-PAO (ORS)

108. Each PAO will receive from EDP Centre lists showing amounts debited to the suspense head on behalf of the PAO for the clearance of which it is responsible. They will be compared with the demands (IAFA-524) separately notified by the Regional PCsDA/CsDA/PCDA (O), to the PAOs and posted in the respective Imprest Holder's ledger and missions and errors will be rectified in communication with the PCsDA/CsDA concerned. The statement of advances of pay to recruits furnished by the Regional PCsDA/ CsDA vide Para 105, will also be compared and similarly dealt with. As payments made by Field Cashiers to Imprest Holders will be notified by the PCDA (O) only in the month following that of payment, and the amount will be compiled by that officer to 00/018/65 only in that month, these amounts will appear in the lists from EDP Centre for the succeeding month. The PAOs will therefore, await the next month's EDP list and scrutinize them before making any reference in regard to discrepancies to the PCDA(O) Pune.

109. In order to ascertain the balances outstanding under the suspense head 00/018/65 the Imprest Section will initially prepare a monthly reconciliation statement as under in respect of transactions pertaining to Imprest Accounts and RO Advances (IAFK-1168) :-

Reconciliation Statement of amounts compiled to 0/018/65 for the month of

Receipt	Amount	Payments	Amounts
	Rs. P.		Rs. P.
1. Opening balance of – (a) Cash with Imprest Holder at the beginning of the month. (b). (i) Acquittance Rolls not listed to PAOs at the beginning of the month. (ii) Payment held under objections.		1. Payment on other vouchers (i.e. other than on Acquittance Rolls and IAFK-1168) complied to 0/018/65 by the Imprest Group of the PAO.	
(c) Cash on account of TR unadjusted, (d) (i) IAFK-1168 O/S at the beginning of the month. (ii) IAFK-1168 not yet received. 2. Funds paid by Cs D.A./Field Cashiers/PAO and compiled to 0/018/65- (a) Imprest Advance. (b) RO Advance. 3. Funds paid by Cs DA/Field Cashiers/PAO and not yet compiled to		2. Amount of funds paid by the Cs DA/Field Cashiers/PAO already included in the previous months statement (Imprest advance RO/GRO advances). 3. Payments on Acquittance Rolls listed to PAOs.- (a) Advances of pay. (b) RO/GRO advance. 4. Closing balance of :- (a) Cash with Imprest holder.	

(iii) Item 4(a) represents the closing cash and the bank balances in the Imprest Account to be carried forward as opening balances at Item 1 (a) of the receipt side in the next month's statement.

(iv) Item 4(b) will be carried forward as the opening balance at item 1(b) of the following month's statement.

NOTE 2:- The amounts pertaining to Imprest transaction that are required to be shown in the reconciliation statement will be obtained by preparing a summary of Imprest Accounts. The summary will be prepared by posting the receipts and payments sides on two pages facing each other in summary.

NOTE 3:- The monthly reconciliation statement will be submitted to the head of the PAO every month for his information.

110. The next stage in the process of reconciliation consists in seeing that all acquittance rolls, F.A.M.Os, F.S.M.Os, and all other vouchers initially compiled to the suspense head are actually adjusted in the IRLAs and the amounts are properly compiled in the quarterly abstract of receipts and charges. For this purpose, separate reconciliation statements will be prepared for the periods shown below in the proforma given in **Appendix 'D'** to this manual. The dates by which the statements should be submitted to the Main Office concerned are also shown against the concerned period:-

	Period	Due date for receipt in the Main Office
1.	April to August	10 th October
2.	September to November	10 th January
3.	December to February	10 th April
4.	March (including Final, Supplementary and Manual Corrections to March Supplementary, if any).	10 th October

All transactions adjusted during a particular period under code head 0/018/65 will be shown in the appropriate place in the statement for that period. It will be seen from the above table that the reconciliation statement for the period March to August is to be rendered in two separate statements one for the month of March and the other for the period April to August. The reconciliation Statement for March will comprise for all the adjustment made by (i) PAOs. (ii) Main Office, (iii) Regional Cs. D.A. and (iv) The PCDA (O) during the accounting months of March (Preliminary), March (Final) and March (Supplementary) including manual corrections to March (Supplementary), if any.

In order to keep the reconciliation statements furnished to the Main Office concerned as a permanent record they will be posted in a suspense ledger which will be in the prescribed form.

LOSSES IN IMPRESTS

111. A register of losses in Imprest Accounts will be maintained in the following proforma:-

Sl. No.	Imprest A/c No.	Designation of the Imprest Holder	Amount of Loss	Brief Particulars	No. and Date of Audit Report	Action taken for regularization	No. & Date of competent financial authority's sanction for regularisation/recovery.
1	2	3	4	5	6	7	8

An entry in this register will be made immediately information is received in the Imprest Section indicating that the loss has actually occurred. Every case of an actual loss or an irregularity likely to lead to a loss should be personally dealt with by the head of the PAO Where a report of financial irregularity is required to be made to the main office the procedure laid down in Para 178 will be followed. The register of losses will be personally examined by the head of the PAO to ensure that proper action is taken to pursue the cases to finality. The provisions of Para 513 etc. seq., of Defence Audit Code will be borne in mind in dealing with losses.

It will be ensured that the losses involved are exhibited as a separate item in the closing balances of monthly Imprest Accounts until regularized when it will be finally charged off in the monthly Imprest Account, duly supported by the loss statement in IAFA-498 in original with the orders the of competent financial authority recorded thereon. The register of losses will then be completed and the loss statements forwarded to the Central Control Section for further action. Vide Para 60.

IMPREST ACCOUNTS FINALLY CLOSED

112. Imprest Accounts are required to be closed in the following circumstances:-

- (a) On the disbandment/re-organisation of the unit/formation.
- (b) When the necessity for the continuance of the Imprest Accounts ceases to exist.

When an Imprest Account is finally closed the receipt of the following documents will be looked for:-

- (i) The final Imprest Account showing 'nil' closing balance.
- (ii) Cash Requisition Book (IAFF-1036) with the cancelled and unused requisition.
- (iii) A treasury receipt/Field Cashier's receipt (Original), for the cash (representing the terminal cash and bank balances) remitted into treasury/refunded to the Field Cashier.

The account will be dealt within the same way as other Imprest Accounts, but after complete audit, the following further action will be taken :-

- (i) The relevant columns in the Control Register of Imprest Accounts will be completed.
- (ii) An intimation of the final closing of Imprest Accounts will be sent to the PCsDA/CsDA including PCDA (O) Pune/Field cashier who is responsible for the provision of funds and the Accounts Section of Main Office concerned and their acknowledgements obtained.
- (iii) A clearance certificate in the prescribed form will be sent to the Imprest Holder.

NOTE: - In case of a final clearance certificate cannot be furnished owing to any outstanding objections/observations or reference to higher authorities, etc., the details thereof will be communicated to the Main Office concerned for being reported to Army Headquarters and the C.G.D.A. to enable further action being taken towards the settlement of the outstanding objections.

MISCELLANEOUS

113. Army authorities are allowed to draw funds from Imprests to meet the expenditure incurred by them in connection with the visits of Foreign V.I.Ps. The expenditure will be ultimately met out of the allotment under "Hospitality Grant", controlled by the Ministry of External Affairs. The advances drawn from the Imprest will invariably be supported by Government sanctions communicated by Army Headquarters. Such drawals will initially be compiled to suspense head pending their recoupment by the C.O.A. Ministry of External Affairs for the issue of a cheque in recoupment of the advance drawn by Imprest Holders.

The above procedure does not entail any responsibility on the part of the PAOs either in the matter of audit or adjustment of the charges through remittance accounts. The responsibility for clearance of these drawals from Imprest will meet on the Imprest Holders. Cases of inordinate delay will be brought to the notice of the Main Office concerned for taking up the case with Army Headquarters under advice to the C.G.D.A.

In the case of Armed Forces Missions/dignitaries, however, advances can be drawn by units/formations from the Imprest to meet authorized expenditure in connection with their visits. Debits for these amounts will be passed on by the PAOs through the Defence Exchange Accounts to the PCDA (WC) Chandigarh for eventual adjustment by the Group Officer I/C of Pay Section of PCDA (WC) Chandigarh.

These debits will be noted as demands in the demand register by the Group Officer I/C of Pay Section of PCDA (WC) Chandigarh for watching the receipt of bills from units/formations through Army Headquarters.

114. Personnel of Assam rifles, below Officer's rank undergoing courses of instructions exceeding two months, will draw their normal advances of pay at the rates and on the dates specified by the Inspector General, Assam rifles, from Field Imprest Accounts during the periods of their training. The advances will be paid on Acquittance Rolls, prepared in triplicate. The Acquittance Rolls will be disposed of in the manner indicated in the following Para.

Army Schools/Imprest holder will retain one copy (third copy) and send the other two copies (original, and duplicate) to the PAO (ORS) responsible for the audit of the Imprest Account for the month send the original copy to the PCsDA/CsDA concerned to enable the later to raise necessary

debit against the AG, Assam supported by the original copy of acquittance roll. The PAO will also send the second (duplicate) copy of acquittance roll immediately on receipt to the PAO. Headquarters Inspector General, Assam Rifles, shilling for adjusting the advances paid by Army Schools in the Pay Accounts of the individuals concerned and obtain an acknowledgement for the same. The acknowledgement for each batch of Acquittance Rolls should specify the total pertaining to that batch. The Acquittance Rolls should be superscribed at the top with the words, "Assam Rifles-Debitable to AG, Assam".

CHAPTER – VI
LEDGER GROUP

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OBJECTIVES

115. The objectives of ledger Group are:-

- (i) To open, maintain and close IRLAs of JCOs/ORs and Defence Civilians in operational areas promptly and to ensure that Statement of Accounts/ authorizations are credited to personal bank accounts of the individuals in time.
- (ii) To maintain up to date fund accounts of JCOs/ORs and ensure prompt authorization of advances and final settlement of Provident Fund Accounts.

FUNCTIONS

116. Broadly, the duties of the Ledger Group are as follows:

- (i) Opening and maintenance of IRLAs on the Dolphin system.
- (ii) Audit and adjustment of regular pay and allowances arising from casualties notified in Pt. II Orders/claims preferred on bills.
- (iii) Adjustment of loss statements, hospital stoppage rolls etc.
- (iv) Recovery of AFPPF Subscription (including refund of withdrawal, where applicable) at the rates and conditions laid down in AFPP Fund Rules, PLI Premia, AGI Subscription, Loans and advances and Income Tax from the affected individuals.
- (v) Monthly closing of pay accounts/fund accounts.
- (vi) Rendition of Monthly statements of pay accounts/annual statements of AFPPF Accounts to the JCOs/ORs.
- (vii) Verification of advances as recorded in the closed pay books, as and when they are received, with those debited in the IRLAs.
- (viii) Transfer of IRLA to other PAOs consequent on transfer of personnel to other Corps/Regiment whenever such transfers are notified in Part II Orders.
- (ix) Final settlement of pay accounts/fund accounts of men becoming non-effective.
- (x) Verification of quarterly unit nominal rolls with the IRLAs
- (xi) Dealing with complaints/appeals both from effective and non-effective men and other correspondence on pay and allowances and A.F.P.P. Fund Accounts.
- (xii) Dealing with advances for purchase of conveyances.
- (xiii) Dealing with former service claims.
- (xiv) Analysis of all system generated reports related to pay and allowances and check the correctness of the entitlements credited to the bank accounts of the individuals.
- (xv) Maintenance of Unit wise Part - II Orders files based on the Part - II Orders batches received from R Section, completion of proforma on IAFF 3030.
- (xvi) Dealing with LPC cases where no separate section for the purpose exists.

OPENING AND MAINTENANCE OF IRLAs

117. IRLAs will be opened on the authority of notifications of enlistment/enrolment published in Part II Orders and/or last pay certificates received from previous pay authorities. The IRLAs will be maintained in the Dolphin system. The IRLAs will be de-activated on final settlement of accounts on Death, Dismissal, Discharge, Desertion, Commission and transfer out. Deactivation of IRLAs of regular FS cases will also be checked and confirmed by the ledger groups. The IRLAs of individuals proceeding on deputation will continue to be maintained in the PAO.

The IRLAs including those received from other PAOs or from other task holders in the same PAO, up to implementation of Dolphin System in the PAO, will be kept in binders one for each unit and arranged in numerical sequence separately for J.C.Os, O.Rs, N.C.Os (E), (U.E.) and civilians. The name of the unit and the binder number allotted to it will be prominently noted on the outside of the binder cover. If the IRLAs of more than one unit or formation are included in the same binder, the ledgers of each unit or formation will be kept together as stated above, unit by unit.

When worn out binder covers on which review certificates have been endorsed vide Para 4 of the drill annexed to Para 211 of Review Section of this manual, are required to be replaced, it will be done under advice to the Review Section who will transcribe the last review certificate on the new cover. IRLAs when not in use will be kept under lock and key. IRLAs which have become bulky will be sent to Record Section for Jacketing and safe custody along with a nominal roll in duplicate over the signature of the respective SO (A)/AAO Ledger Group indicating the serial No., Army Number, Name, No. of Sheets, period covered by the IRLA and the name of the unit collation of binder from which sent. The duplicate nominal roll duly received by the SO(A)/AAO/Record Clerk of Record Section will be received back by the Ledger Group(s) for being recorded in a separate file with a distinct number. No documents other than IRLAs will be kept in such jackets.

NOTE 1:- Ledger Groups will give serial numbers to the binders of IRLAs and intimate to the Review Section the details of such numbers of all the binders maintained in each group. The Review Section will keep these binder numbers in a suitable record which will be made use of at the time of review of IRLAs. Details of additional binders opened in place of existing ones closed will also be intimated to Review Section.

PART II ORDERS

118. Part II Orders are authorized notifications affecting an individual's service, pay and records. Prompt and correct adjustment based on the information contained therein constitutes one of the chief functions of the Ledger Groups.

A set of columnar formats for the publication of Part II Orders by the Record Offices/ Units in respect of JCOs & OR of the Army has been designed in the Appendix 'J' to Manual of Documentation JCOs, ORs & NCs(E). The softcopy of the formats have been duly mapped with ARPAN 3.0, DOLPHIN and HRMS 2.0. This will facilitate manual as well as online flow of data to the Record Offices and PAOs (OR). Any deviation from the instructions would, therefore, result in rejection of the Part II Orders and/or wrong adjustment of Pay & Allowances.

GROUPING OF OCCURRENCES

119. The Part II Orders would be arranged in two parts namely Part I and Part II:-

(a) Part I would contain all occurrences affecting pay and allowances and required to be acted upon by the PAOs (OR) and Record Offices as well.

(b) Part II would contain the remaining occurrences which constitute the data items common to Units, Record Offices and PAOs (OR).

120. Further grouping of occurrences under each part would be as given below:-

(a) Part I. Divided into three Groups as under:-

(i) Group IA. All general occurrences affecting pay and allowances would be published under this group. However, Battle Casualty Part II Orders are published by Record Offices under Group IA in a different format as given in Army Order 1/2003/MP. These are not acted upon by the PAOs (OR).

(ii) Group IB. All punishment occurrences would be published under this group.

(iii) Group IC. Allotment of Army Number, Enrolment, Re-enrolment into DSC, Change in Name, Religion and Date of Birth of the Individual would be published under this group.

b) Part II. Divided in two groups as under:-

(i) Group II A. Kindred Roll, Joint/Single Bank Accounts and PAN occurrences would be published under this group.

(ii) Group II B. Occurrences like Medical Categorisation, Courses and Attachments etc would be published under this group.

121. The DOs II are assigned continuous serial Nos. starting from 1st January of every year. One DOs II may contain one or multiple number of items. The occurrences in each Part II Order would be serially numbered. The arrangement of occurrences would be under distinct groups and their serial number would be continuous in a particular Group. Occurrences of each Group shall be published in a separate Part II Order.

122. DOs II published by Units/formations and Record Offices are received centrally in Record Offices. DOs II, segregated unit-wise, are handed over in 'R' Section of the PAO. DOs II published by Record Office/units are received in the PAO in the form of soft copies in ASCII format along with hard copies and processed as per systems requirements.

123. Blank

124. Blank

125. Preliminary scrutiny of the DOs II will be done by the Ledger Group task holder. Some of the important points to be seen in preliminary scrutiny are given below:

i. Pairing with the Hard Copy of the DO II and look for the certificate/sanctions required.

ii. Verification of the specimen signature.

iii. Ensure that check digits are given in Army No.

iv. Classify the normal rejections made at the time of preliminary stage with reference to their nature and codify with the relevant rejection code on the left margin of the DOs II against the concerned rejected items.

126. A statement containing unit-wise details in the proforma prescribed for the monthly progress report regarding receipt and adjustment of Part II Orders will be prepared and kept in each

Ledger Group for sampling by Accounts Officers. This will form the basis for furnishing the monthly progress report to C.C. Section.

127. Incorrect and incomplete Part II Orders will be rejected stating reasons thereof. The authorities responsible for the issue of such orders will be informed that the Part II Order in question should be cancelled and where necessary a fresh order complete in all respects should be issued. Rejected items will be marked as such against the Part II Order items and a suitable note will also be made in the Part II Order proforma. Ledger Group Task holder will update the selected DOs II online in the Dolphin system and process the batch after approval of AAO. During the processing of DOs II, the duplicate and overlapping also will be checked and entitlement audit will be done after verifying the Parameters as per the format prescribed in Appendix-J for the occurrence. System will mark the status against DOs II item as 'V' (valid) or 'I' (Invalid) or 'P' (pending process) according to the acceptability of the item. The DOs II appearing in the filtered list will be edited with reference to the scrutinized hard copy, and manual rejections, if any, will be marked. Reasons for Manual rejections will be entered against the DOs II in the column provided for the same. Sanctions of the competent authority for the Time barred publication, if any will be looked for.

The reasons for the Invalid and pending items will be analyzed and DOs II edited accordingly. Appendix 'J' format for all descriptions, period wise / rank wise allowance rates for various allowances and already adjusted DOs II items are readily available on-line for the task holder for verification and taking necessary action.

An item will not be rejected on trivial or flimsy grounds. Part II Order items objected to on grounds of higher audit should not be rejected but pursued to finality through correspondence under the direction of the head of the PAO Ledger Group will also maintain DOs II Library for the DOs II in the batches received by them in the order of Year of publication, Unit, DOs II serial number and date The action to be taken by the Ledger Group on specific Part II Order items is indicated in the following Paras.

ENLISTMENT/ENROLMENT

128. Items of Part II Orders notifying the enlistment/enrolment of individuals will be examined to see that all relevant details required for creating an IRLA in the Dolphin system have been notified. Part I and Part II of the IRLAs in respect of the JCOs/ORs for whom IRLAs are opened with reference to Enrolment Part II Orders during the month will be printed by DDP and received in Ledger Group as and when required by Ledger Group. Then the initial entries in the audit cage will be checked with reference to the rank/appointment and the date of enlistment/enrolment published in the Part II Order. In the case of enlistment of JCOs, the number and date of the gazette notification as published in the Part II Orders will also be entered in the relevant column of the IRLA form. The rate of pay and allowances and the date from which drawn will be checked by the SO(A)/AAO and initialled by him against the entry in token of having exercised the check. The particulars of all IRLAs opened will then be entered in the 'Register for opening new IRLAs' (I.A.F.F. – 3072).

In the case of personnel re-enrolled or re-enlisted, action will also be taken to ascertain the terminal debit balances, if any, in their previous engagement. Recovery of such debit balances will be effected in monthly instalments of 1/3rd emoluments of the individual. If there is no terminal debit balance, a note to that effect shall be endorsed in the IRLA

TRANSFER

129. When individuals are transferred to or from the payment of another audit officer, LPCs (Pay slips in the case of personnel posted to Embassies and Diplomatic Missions abroad except the U.K.) will be issued or received by the PAO. The LPCs being issued from a PAO will be signed by a Gazetted Officer. With the introduction of two specimen formats with description TFRDEP and REVDEP, modifications have been made in the existing system programs to keep such IRLAs effective in the system from QE 08/05. IRLAs on deputations to, Coast Guard, Assam Rifles, Military Attachees to various Embassies/High Commissions, Bomb Detection and Disposal Squad, Central Reserve Police Force and State Police Force of a State, Himalayan Mountaineering Institute, Indian Army Training Team, Lal Bahadur Shastri National Academy, will be kept effective.

On receipt of TFRDEP Part II order, current unit code and task holder number will be updated, depending upon the deputation description available in the DO II. LGs, on receipts of Transfer in and Transfer out Lists from DDP Centre will transfer these IRLAs to CC Section after issuing the LPC.

Regular recoveries like AGIF, AFPPF, instalments of loan and advances, PLI premium will not be made during the period of deputation. However, ACRs, DOs II adjustment vouchers, etc., received during the period of deputation will be taken into account for arriving at the closing balance for each month.

During the period of deputation, the AFPP Fund will be maintained by the CC section of the PAO. The AFPP Fund subscriptions received through Credit Schedules will be updated by the CC Section.

On reversion from deputation, Ledger Groups have to verify the balance as per LPC received and the balance shown in the IRLA and the adjustments made during the closing of accounts at the time of issue of LPC to the deputed Organization and the adjustments taken in the IRLA during the deputation period. In case, there was a loan outstanding against the JCOs/ORs before moving on deputation, changes to outstanding balance, number of instalments are to be updated in the data base of the PAO.

During deputation to UN MISSION and HQrs IMTRAT Bhutan, the IRLAs will be continued to be maintained in the systems like regular IRLAs.

130. The issue and receipt of LPCs will be watched through the 'Register of LPCs to be issued' and the 'Register of LPCs to be received'. The IRLA will be closed to 'nil' balance by crediting or debiting the terminal debit/credit-balance, whenever LPCs are issued. Before closing the IRLA to 'nil' balance, all demands outstanding against the individuals will be cleared. Further, a certified extract from pay book of advances, if required even in MPS scenario, will be immediately obtained. In case delay is anticipated in obtaining the extract, the IRLA will not be closed but a note on the LPC will be made to the effect that the terminal credit/debit balance will be intimated later for payment or recovery. Prompt action will be taken to obtain the extracts and close the IRLAs finally. Any demands and contributions will be noted on the LPC for recovery. A copy of FORM 16, certifying the tax deducted and uploaded to IT department in the case of affected individuals will be attached to the L.P.C

When individuals are transferred from one Corps/Regiment to another Corps/Regiment, the IRLAs themselves will be transferred from one PAO to another.

NOTE 1:- The accounts of individuals proceeding on temporary duty, course of instruction etc., to the U.K. and other foreign countries will continue to be maintained by PAOs as referred to in Para 181.

NOTE 2:- It should be ensured that the IRLA is got reviewed by the Review Section upto the last month before LPC is issued.

NOTE 3:- The terminal credit balance, if any, will be noted on the LPC which is affixed with the LPC seal. On no account, a separate payment authority should be issued by the PAOs for the payment of such terminal credit balances.

TRANSFER TO FOREIGN COUNTRIES

131. In the case of postings of individuals to the United Kingdom, LPCs will be issued showing the individuals paid up to and for the date prior to embarkation. The LPCs will be forwarded to the United Kingdom and copy forwarded to the Accounts section of Main Office for watching of further accounting adjustments.

In the case of postings of individuals to other countries on the staff of the Indian Embassies / High Commissions / Military Missions, pay slips / (in place of LPCs) will be prepared in triplicate as per proforma given below showing the individuals paid upto and for the date prior to embarkation and indicating there in the rates of pay and allowances (including foreign allowance, if admissible):-

Sl. No.	Regt No.	Rank and Name of the individual		Date of enlistment / promotional to the present rank	Basic pay (including appt pay, if any).
1	2	3		4	5
G.S. Pay	Classification pay	D.A.	Foreign allowance	Other allowance	Family allotment (if any, including commission there on
6	7	8	9	10	11
PLI	Funds Subscription	AGI Subscription		Other Deductions	Remarks
12	13	14		15	16

NOTE 1:- Dearness allowance is not payable in addition to foreign allowance. It will, therefore, be stopped from the date of disembarkation in the foreign country.

NOTE 2:- Foreign allowance will be payable from the date of arrival in the foreign country and will be continued until the individual leaves the country.

NOTE 3:- Credit / Debit balance of the individual will be intimated for payment / recovery later on.

NOTE 4:- Hair cutting, hair cleaning and washing allowance have been provided as a separate item besides foreign allowance.

The back portion of the pay slip will contain a letter addressed to the First Secretary / High Commissioner in the following form:

To,

The First Secretary to the Embassy for India / High Commissioner for India.

..... (here enter station).

Subject: - Payment of JCOs and ORs employed on the staff of Military Attachee.

Reference: - Army Head quarters letter No. dated and AI 3/S/50.

Sir,

The following individuals of (here enter names and unit or formation) have been appointed on the staff of Military Attachee to the Embassy / High Commission for India vide Army Head quarters letter quoted above. It has been decided by the Government of India vide A. I. quoted above that pay and allowances of these personnel are payable abroad as in the case of other civilian personnel serving on the staff of Embassies, etc., abroad. The pay and allowances of these personnel may, therefore, be details on the reverse on presentation of bills by the Military Attachee.

Yours faithfully,

I/C PAO (ORs)

Copy to-

The Military Attachee to the Embassy for India / High Commissioner for India (Station)/ Regional PCsDA/CsDA - for information and necessary action.

132. The pay slip will be forwarded to the Indian Embassies / High Commissions / Military Missions and one copy forwarded to the Accounts section of Main Office and the third copy retained as office copy. Changes in the rates of pay and allowances will be intimated to the Embassy authorities through the medium of revised pay slips.

As soon as information regarding the posting of an individual to a Military Attache's office is received, the unit will furnish the following documents / information to the PAO to enable the latter to issue L.P.C./Pay Slip to the Mission concerned immediately on receipt of the embarkation report :-

- i. D.O. Part II or advance information regarding Posting / movement abroad.
- ii. Date of embarkation / enplanement abroad specified in the movement order.
- iii. Whether the individual is married or single.

- iv. Whether the individual proposed to make any family allotment.
- v. Pay book of the individual or certified statement showing the payments recorded in the pay book.
- vi. Whether any public demand is outstanding.

On receipt of the documents / information, the following action will be taken:-

- a) Draw pay and allowances upto and for the date prior to embarkation.
- b) Clear all demands outstanding against the individual.
- c) Close the IRLA to 'nil' balance after crediting or debiting the terminal debit / credit balance.
- d) Post the transactions in the current summary then and there.
- e) Note in the pay slip any demands / contributions recoverable (including family allotment, if any).

TRANSFER FROM ONE CORPS OR REGIMENT TO ANOTHER

133. Two registers, viz IAFF-3075 for watching transfer of IRLAs to other PAOs and IAFF-3074 for obtaining IRLAs from other PAOs will be maintained centrally in CC Section. The Ledger Group, through CC section, will take prompt action to transfer the IRLAs to the concerned PAO and open the received from the transferor PAO

Following action is required to be taken on receipt of TFROUT part II order:-

- i. System will draw 'nil' audit cage (with zero pay and allowances) with effect from the 'from-date' of TFROUT. However, if it is with retrospective date, Pay and allowances will be recovered in the IRLA.
- ii. A list of transfer-out cases will be given by DDP to Ledger Groups at the end of each month to hand over the IRLAs to CC Section and CC Section will also be informed by DDP.
- iii. Ledger Groups will hand over the IRLAs to CC Section. In the month in which physical IRLAs are being sent to other PAOs, CC Section will prepare a list based on the IRLAs received in the section and initiate the process for deactivating the IRLAs from the computer. DDP will prepare backup and intimate to CC Section for checking of Army Numbers once again. In these cases, AGIF, PLI, Loans and advances will be recovered till the previous month ending in which "TFROUT" is fed.

DDP Centre, based on the list received from CC Section will extract all masters for preparing backup and send to respective PAO/DDP through email/WAN.

In the same month, DDP Centre should send backup of all extracted masters to the other PAO/DDP Centre well before starting of closing of accounts for that month, so that these could be added to the masters of transferee PAOs in the same month.

134. (i) Before transferring an IRLA to another PAO the Ledger Group will :-

- (a) Close the IRLA to 'nil' balance after
 - I) adjusting all Part II Orders, Acquittance Rolls (if any due even in MPS environment), etc., pertaining to the individual, and
 - II) drawing pay and allowances up-to the date of transfer.

- (b) Get the IRLA reviewed by Review Section up-to the date of transfer.
- (c) Prepare forwarding memo on IAFF-3036 (in quadruplicate) furnishing details of all regular recoveries and contributions on the reverse of that form and attach it to the IRLA.
- (d) Pass on the IRLA through the work book to Central Control Section for deactivating from the master and for onward transmission of the IRLA to the transferred PAO
- (ii) "CC" Section will ensure that IRLA is reviewed up-to the date of transfer and is complete in all respects, with the particulars in the register. Dispatch the IRLA with the forwarding memo under their file number, watch the receipt of the acknowledgment from the transferee PAO and complete the register on receipt of acknowledgment. This section will also send the duplicate and triplicate copies of the forwarding memo to the Review Section, for check and onward transmission of one copy direct to the Review Section of the transferee PAO, and retain the quadruplicate as office copy.

135. (a) IRLA from other PAOs will be received in CC Sections, who will :-

- (i) Ensure that a statement showing the details of regular recoveries and contributions required to be effected has been received and that the IRLA has been reviewed by the Transferee PAO
 - (ii) Acknowledge receipt of the IRLA
 - (iii) Note the memo of the new corps / regiment on the last sheet of the IRLA on the authority of the Part II Order of the new unit.
 - (iv) Complete the relevant columns in the register of Transfer in of IRLA (IAFF-3074)
 - (v) Pass on the IRLA to the Ledger Group through the register.
- (b) On receipt of IRLA transferred in from other PAO through the CC Section, Ledger Group will authenticate the IRLA and update the IRLA consequent on any change in Rank / Classification / appointment of the individual in the New Unit, and keep it in the proper place in the Unit binder. Further On receipt of the physical IRLA and soft copy containing the extracted masters in CC section, these must be immediately handed over to DDP. The IRLAs are received through CD /WAN /E-mail, DDP should add the data to the masters in the same month. Since the transferor PAO is sending the masters to the transferee PAO in the same month in which DOs II for deletion of IRLA from database is fed by transferor PAO, and transferee DDP is adding to their masters in the same month before closing, continuity will be maintained. These masters should be added by DDP before starting the closing of accounts. It must be ensured in these transfer-in cases that a POSIN DOs II published by the transferee unit is positively received in the PAO and fed to the computer based on which unit and task will be updated in CCIM.

ADJUSTMENT OF PAY AND ALLOWANCES

136. The entitlement of Pay and Allowances of JCOs/ORs are notified in DOs Part II of Units / Formations in the prescribed formats prescribed in Appendix-'J' to Manual of Documentation - JCOs/ORs. The detailed procedure for dealing with DOs Part II are set out at Para 118,126 Et seq.

The following types of personal occurrences of JCOs/ORs are not notified in Units DOs Part II. DDP centre will generate DOs Part II which are called "System Generated DOs II", for example:

- | | | |
|----|--------------------|-----|
| 1. | Increment of Pay | INC |
| 2. | Dearness Allowance | DA |

- | | | |
|----|---|----------------------------------|
| 3. | Productivity Linked Bonus | (PL BON) |
| 4. | Leave Ration Allowance | (LRA) |
| 5. | Cessation of compensation in lieu of Quarters | (CILQ/FAA/HRA/HRFAM/PARA/COMNDO) |
| 6. | Life Cycle Clothing Allowance | (LCCA) |

Note: Life Cycle Clothing Allowance will be adjusted annually through system generated Adjustment Vouchers.

If the DOs II is accepted in audit, the following action will be taken by the system.

- Service particulars in the Employee database will be updated wherever required.
- Revised audit cages, audit cage allowances will be generated wherever necessary
- Arrears up to the last day of the previous month will be generated wherever required
- Employee Service detail will be updated wherever necessary.

Casualties notified in Part II Order affecting pay and allowances will be checked in full by the ledger Task Holder before adjusting them in the IRLAs.

137. If the DOs II are not accepted in audit or by the system, the following action will be taken:

(i) Back Dated DOs Part II

Back-Dated DO II are the items of DO II whose date of effect is prior to the cut-off date of the quarter and hence could not be audited and adjusted by the system as the status of the Pay and Allowances already drawn for the period in question is not available in the history files. These items are audited manually by the Ledger Groups before adjustment in the IRLAs and action taken to intimate DDP to update the relevant base audit cage in the database.

Note: Cut-off date is the boundary date for manual action in respect of audit cage item. Accounting cage items will be adjusted by the system however necessary checks may be carried out to avoid duplicate and overlapping occurrences. This is fixed and notified in CGDA EDP instructions.

(ii) DO II Rejection: DOs II Rejections are grouped into two main categories as Manual Rejection and Rejections by System

a) Manual Rejections:

Manual Rejections are the result of preliminary scrutiny / audit checks. The list of manually rejected DOs II are received in the Ledger Groups for the purpose of pursuing these cases with the units. All the manual rejections are intimated to Army Units for their examination and further action. The acknowledgements from Army Units in respect of the rejected records so intimated should be watched through the medium of a reminder register of groups concerned.

b) Action on Rejections by DDP

The following rejections occur while processing of the DOs II by the system

- 1) Master Missing Cases
- 2) Cancel Rejections
- 3) Duplicate and overlapping records in the case of Part II Orders

- 4) DOs II Audit Rejection/Validation rejections
- 5) NE rejections

DDP Centre will forward rejection list of the aforementioned rejections duly sorted out on army number, unit / task or group wise of the PAO for further action. The reasons for the rejections will be found reflected against the records concerned in the list.

(c) Master Missing Cases

Master Missing Cases are those transactions which have been rejected by the computer since the Army numbers mentioned in the transactions do not have a corresponding master record in the computer. In such cases, the details of the same are printed and furnished to the PAO by the DDP Centre every month for corrective action. The items of transactions so printed are referred to as 'Master Missing Cases'.

Reasons for Master Missing

1. Non Creation of Master Records for recruits and 'Transfer-In' cases.
2. Part II Orders notifying the allotment of JC Nos. not received/not acted upon.
3. Army number errors.

On receipt of Master Missing / Rejection lists, the Ledger Group will identify the reasons for Master Missing and verify the original records and take corrective action.

DDP Centre will monitor the clearance of Master Missing Cases by Ledger Groups. The clearance of Master Missing Cases other than DOs II and ACRs will be watched through a Register by the Ledger Groups. The Register should be submitted to the SAO / AO in charge of Groups for review every month and once in a quarter to the Head of the PAO. It should be ensured that all Master Missing Cases of a month should be cleared in the following month.

Note :- In the case of FAMOs, reconciliation between amount authorised and amount compiled (compiled actual) should be made once in three months and a certificate to that effect is to be recorded in the Register over the signature of SAO / AO of Imprest Group

(d) Cancel Rejections

The cancel-DOs II are rejected as the DOs II to be cancelled are not available in History File maintained on the computer. These records must be scrutinised by the PAO completely and action taken to intimate unit to take corrective action.

(e) Duplicate / Overlapping Rejections

Duplicate DO II is one which is re-occurring in the system more than once. This may be due either by duplicate feeding of the same DO II or because of duplicate publication by the Unit. In cases where the period of a current grant of an allowance overlaps with the period of either the same allowance or inadmissible alongwith other allowance, such DOs II are rejected during processing of DOs II on the computer. Such rejections are called overlapping rejections. e.g., grant of NRA with AL, TYOJ, TYRJ, DAILY etc.

Those items which are duplicate / overlapping, the relevant DOs II records may be rejected to the publishing units with an advice to cancel the Part II orders and republish where required with correct information.

(f) DO - II Audit Rejection/Validation Rejections

Audit of Part - II orders is conducted on the computer with reference to the employee service details contained in the database. The Part II orders are rejected either due to incorrect information stored in the database or the Part II orders in question falls short of audit requirement.

The list of Part II orders rejected during audit process will be analysed. The reasons for rejection will be found indicated in the aforesaid list which is self explanatory. The actions required on the part of Ledger Groups depend on the type of audit rejections. A detailed analysis of the DO II rejections should be carried out and appropriate corrective action taken. The relevant DOs II records may be rejected to the publishing units with an advice to cancel the Part II orders and republish where required with correct information.

(g) NE Rejections

Rejection list pertaining to transfer out and deserter cases will be dealt with in the Ledger Groups. The listing of rejections pertaining to NE Cases (Final Settlement Cases) will be received in NE Section for further necessary action.

Transactions pertaining to Transfer Out cases are extracted to the PAO (ORs) where the IRLAs of the JCOs/ORs are maintained for review and adjustment, if required, through Adjustment Voucher Modules. Similarly, transactions pertaining to cases where LPCs were issued, the amount due or recovery due may be noted in the IRLA concerned besides intimating the same through Payment Authority / Recovery memo to the Organisation / Office where the JCOs/ORs are serving. The acknowledgements from the Offices / PAO(ORs) concerned should be obtained and recorded.

For rejections on account of Deserter Status, Ledger Group will check correctness of Army No. with reference to Original DO II and amend the same if necessary and recycle the DOs II. The Ledger Groups will also verify if DOs II have been published by the unit subsequent to the date of his desertion. In such cases, Record Office will be consulted and details of DO II under which the individual rejoined will be obtained and fed to DDP. If no details of rejoining are available with the Record Office, the Unit will be addressed to confirm whether the individual has rejoined or not.

Control of DO II Rejections

138. DO II Rejection lists are received from DDP. On receipt of the DO II Rejection lists, the AAO / SO(A) of the groups will distribute the same to his task holders. The SOs (A) / AAO / AO / SAO will ensure clearance of the rejected Part II orders relating to their Groups.

The Ledger Group Task Holder will enter the details of rejections received by him/her in his/her work-book as in the case of other work and reflect the progress of clearance in the Daily Report to be submitted to AAO / SO(A) and SAO / AO.

139. While checking and adjusting the Part – II Orders pertaining to JCOs, ORs and NCs(E) it will be seen that pay and allowances are admitted correctly with reference to pay and allowances regulations – ORs and other Orders.

140. It will be ensured that:-

(i)Whenever changes in basic pay and rank / pay occur, the database may be scrutinized to ensure correct adjustment of all allowances.

(ii) While admitting ration allowance, an intelligent scrutiny of Part II Orders is conducted. For example, any disproportionate grant of rail / road journey ration allowance and leave ration allowance of grant of higher rate of ration allowance to a large no. of personnel in the same unit should not be adjusted automatically without enquiring into the correctness of the grant ;

(iii) While admitting Jangi Inam for meritorious services rendered during 1939-45 War, the notification in Part II Order should specify the number and date of Government of India, Ministry of Defence Notification ;

NOTE 1:-For effective personnel Jangi Inam will be credited through IRLAs along with pay and allowances on the authority of Government of India, Ministry of Defence, Notification Jangi Inam Certificates and Unit / Formation Part II Orders. Jangi Inam Certificates will be verified by the PAO's as and when available. On individuals becoming non-effective LPCs will be issued to the PCDA (P) showing the date upto which Jangi Inam has been credited through the IRLAs.

NOTE 2:-Once Jangi Inam and Gallantry Awards are notified in Pension Circulars of Pension Payment of orders on the individuals becoming non-effective, they should not be drawn through IRLAs, when the recipients are re-enrolled or when the recipients of 2nd life awards are enrolled in the Army.

NOTE 3:-In cases where second life grant of Jangi Inam is made to an individual from a date subsequent to his enrollment in the Army and while serving therein the payment thereof will be made through IRLA even though such awards are notified by PCDA (P) in Pension Circulars / Pension Payment Orders.

(iv) The remustering of JCOs/ORs from one category to another is done by the Army authorities correctly in accordance with the rules prescribed by Government.

(v) The leave allowances to personnel proceeding on leave are admitted correctly with reference to the rules laid down in Chapter III of Pay and Allowances Regulations JCO/ORs(1979).

(vi) Necessary Corps Notifications have been received for admitting field service concession.

NOTE: - PAOs are not required to conduct any audit of leave granted to JCOs., ORs., and NCs (E) but if any irregular grant comes to their notice or is brought to their notice by the Army authorities, the pay and allowances for the periods covered by the irregular grant will be withheld till it is regularized by the competent authority.

CHANGES IN REGIMENTAL NUMBER, NAME AND TERMS AND CONDITIONS OF SERVICE

141. Changes in terms and conditions of service / extensions of service or tenure limits (where granted) will be updated in the database, as and when the relevant occurrences are published.

Change in Regimental Numbers is notified in Corps DOs II which are acted upon by the DDP for carrying out the corresponding updating in the IRLAs affected. Ledger Groups concerned will make the change in the manually maintained Part I of the IRLA.

On receipt of any complaints from the units regarding wrong name indicated on QSA, Ledger Group will verify this with reference to Part I of the IRLA and sheet roll and authorise DDP to update the database.

AUDIT AND ADJUSTMENT OF CLAIMS

142. The items of pay and allowances for which claims are submitted by the Army authorities to PAOs for audit and credit in the IRLAs and the certificates required in support of the claims are given in the Pamphlet, "List of recognised claims". These claims will be audited with reference to the relevant orders on the subject.

ADJUSTMENT OF ACQUITTANCE ROLLS

143. Acquittance Rolls will be received from the Imprest Section in convenient batches accompanied by a top sheet in triplicate on IAFF-3027 vide Para 88. On receipt the Ledger Group SO(A)/AAO will initial in the Acquittance Roll Scheduling Register for having received the Acquittance Rolls. Thereafter, the SO (A)/AAO, Ledger Group, will detach the acquittance rolls, pass them on to his ledger task holder maintaining the concerned unit's IRLAs and keep the top sheets with him to watch the early return of all Acquittance Rolls back to him after adjustment. The particular Ledger Group receiving a particular batch of acquittance roll is responsible for adjusting all the items contained in the batch, except those stray items which are definitely known to pertain to other PAOs. Extracts of these stray items will be made out by the Ledger Groups giving all the required details and will be returned along with the batch of acquittance roll to the Imprest Section, which will carry out the actual rejections. If, in respect of any item of acquittance roll received in a group, it is found that the IRLA is held in a different group, the group that received the acquittance roll will itself locate the IRLA and adjust the item. If certain items of Acquittance Rolls do not prove easily adjustable and requires further such items will be entered in the "Register of 3063). The Acquittance Rolls duly adjusted in the IRLA and best checked by SO (A)/AAO will be returned to the Imprest Section within one month of their receipt.

Each acquittance roll item adjusted will be ticked and initialled by the ledger task holder concerned and the items under reference of research will be left unticked. Items that are to be rejected to other PAOs will be marked as rejected.

144. After taking action as indicated above, the Ledger Task Holder will return the Acquittance Rolls to the SO (A)/AAO. When all the Acquittance Rolls of the same batch have been returned to him by his Ledger Task Holder, the SO (A)/AAO will arrange to have columns 4,5 and 6 of the top sheet completed. The amounts adjusted by the Ledger Groups will be shown under the following two headings in both the copies of the top sheets:-

- (a) Amounts adjusted in the IRLAs within the same group.
- (b) Amounts adjusted in the IRLAs held by other groups (the groups will be specified against the respective amounts).

The SO (A)/AAO will ensure that all outstanding items under reference / research have been entered in the special register maintained for the purpose. He will then complete the certificates in the top sheets and return one copy thereof along with the batch of the Acquittance Rolls to the Imprest Section and retain the other copy of the slip in the group for effecting the reconciliation prescribed in Para 147.

145. A very close watch will be kept by the Ledger Groups on the items of Acquittance Rolls which have been entered in the "Register of acquittance roll items under research" to ensure that these

outstanding items are adjusted expeditiously. On no account will any item be allowed to remain outstanding for more than three months from the month of its receipt. A summary of the progress achieved during each month in the adjustment of those outstanding items will be rendered by the Ledger Groups to the Imprest Section in the proforma given below, one clear week before the monthly progress report is due out of the PAO –

Summary of disposal of items under research during the month of category of Acquittance Roll;

Month and Control No.	Adjusted in the month		Rejected		Remarks
	No. of items	Amount	No. of items	Amount	
1	2	3	4	5	6

Certified extracts of items shown herein as rejected are enclosed.

146. While posting Acquittance Rolls in the IRLAs, it will be ensured –

- (i) That payment already debited with reference to pay book are linked with such items, shown on the Acquittance Rolls ;
- (ii) That the pay books serial numbers shown against each payment are continuous and if any gap is found while debiting the amount of acquittance roll, prompt action is taken to initiate a reference and call for the missing Acquittance Rolls ;
- (iii) That the payments on Acquittance Rolls have been attested by the paying officers ;
- (iv) That there are no unauthorized interpolations and that scoring and alterations, if any, have been attested by the paying officer ;
- (v) That the individuals have signed or affixed their thumb impressions in token of having received the amount ;
- (vi) That where any authority from the PAO is quoted, such authority is verified ;
- (vii) That all the payments made on the Acquittance Rolls are totalled and that total is shown in words as well as in figures at the end ; and
- (viii) That leave, flood festival advances are shown separately on acquittance rolls.

NOTE: - While posting Acquittance Rolls in IRLAs of individuals exhibiting debit balance. It should be seen that only restricted payments are made to them. If advances are not restricted or if any query raised by the O.C., about the correctness of the debit balance intimated, is not considered justifiable, the payments of the advances will be viewed as irregular and the O.C. immediately apprised of the matter. If this irregularity persists as seen from the posting of Acquittance Rolls for the next payment, the matter will be reported to the Formation Headquarters concerned endorsing a copy of the report to the Officer Incharge Records. If this report does not also yield the desired results within

a reasonable time, a detailed report will be sent to the Main Office to consider further course of action.

RECONCILIATION OF ADVANCES

147. The process of reconciliation of advances compiled under the suspense Head (0/018/65) consists in seeing that all Acquittance Rolls received from the Imprest section of the particular PAO as well as from the Imprest sections of other PAOs (Other than those rejected) are actually adjusted; the amounts are properly compiled in the monthly abstract of receipt and charges; and the adjustments / rejections are properly reflected in the monthly progress report of acquittance rolls. This item of work is mostly the concern of the Ledger Group ; and the Imprest section of the PAO is the co-ordinating agency in this regard.

To avoid any difficulties in the process of reconciliation each task holder after posting the Acquittance Rolls in the IRLAs will also simultaneously post the items of Acquittance Rolls in the summary and ensure that the total amount posted in the column "Advances" in the summary is equal to the amount of the Acquittance Rolls adjusted in the IRLAs held by him. At the end of each quarter the Imprest section will furnish to each Ledger Group particulars of the last control number and the amount of Acquittance Rolls sent to each group during the quarter. On receipt of these particulars, each Ledger Group will reconcile the figures on the top sheets in their possession comparing them with the amounts posted in the summary.

CHECK OF PAY BOOKS

148. The Ledger Groups on receipt of closed pay books pertaining to effective personnel from the Central control section, vide Para 43, will –

- i. Compare the entries of advances in the pay books with those already debited in the IRLAs with reference to Acquittance Rolls ;
- ii. Post in the IRLA all unadjusted items under a separate heading "Advances from pay books" ;
- iii. Check whether the total of all the payments in the closed pay books have been written in words under the signature of a commissioned officer. If not, the pay books will be immediately returned to the OC unit for completion and re-submission ;
- iv. Bring to the notice of the OC unit if there are any unauthorized alterations. If there are any discrepancies between the amounts posted in the IRLAs and those entered in the pay book, they will be settled as expeditiously as possible in communication with OC ;
- v. Relevant columns in Part II of the IRLA provided for "Closed pay book" will be completed. A suitable endorsement will also be made in the pay book of the fact that it has been checked with the IRLA;
- vi. Return the pay book to the Record section through the Central Control section for safe custody.

The pay books entries will be debited through the relevant adjustment module in the system.

149. The loss of pay books is fraught with serious implications. Frequent losses in one and the same unit should be viewed with circumspection by the PAO and the matter should be reported to the O.C. unit for proper investigation. If there are any further instances of loss of pay books in the

same unit, the case will be included in the M.F.A.I. report, with brief particulars bringing out the frequency of the losses.

NOTE:- Instructions for Demand / Issue / Completion and disposal of pay books (IAB-64) are contained in SAO 12/S/82.

FAMILY ALLOTMENTS

150. Free remittance of family allotment through official channels may be made by service personnel serving in operational areas to their families in India, when this concession is specifically sanctioned by Government. Service personnel posted to Embassies / High Commissions / Military Missions abroad may similarly make remittance of family allotment through official channels subject to money order commission being charged to their account.

In cases where remittance of family allotment through official channels is permissible the officer in-charges, Records concerned will prepare a list of money orders in a special form (M.O. 50/50 (a)), Unit-wise containing particulars of allottees and the allottees together with the amount of money order specified against each. The list will be passed on to the PAOs in batches during the month according to a program mutually agreed upon between the Record office and the PAO. The list will be received centrally by the Imprest section and passed on to the Ledger Group for recovery. On its receipt the Ledger Group will:-

- (a) Note the amount in the existing IRLA or nominal roll for the month ensuring that they are entitled to family allotment through official channel.
- (b) Verify that the Money order Commissions due on the total amount of the list as shown on last page thereof has been calculated correctly at the prescribed rate and shown at the end of the list, both in words as well as in figures ;
- (c) Score out amounts in the list which cannot be debited in the IRLAs for any reason and intimate the fact to the Officer-in-charge, Records through the Imprest section ;
- (d) See that the page totals of the M.O. list and the grand total for the entire list are correctly worked out;
- (e) Where the lists are signed by a civilian gazetted Officer / Commissioned Officer other than the Officer-in-charge, Records verify that he is authorized to do so, by the Officer-in-charge, Records. J.C.Os. are under no circumstances authorized to sign M.O. lists ;
- (f) Ensure that alterations or corrections if any, made in the list are attested in full;
- (g) Endorse the certificate of recovery (specimen given below) immediately below the signature of the Officer-in-charge, Records and make the payment encasement both for the total of the family allotment and the money order commission separately.

Certificate of recovery

Serial No. of M.O. 50/50(a) list Rs. Rs.
(in words)

Certified that the sum of Rs.Rs.....(in words) has been recovered in the IRLAs concerned during the month of

Place :

Date :

Signature of A O / AAO / SO (A)PAO.

All the copies of the lists after action as above will be returned to the Imprest section on the same day on which they are received. On receipt of the M.O. lists from the Ledger Groups duly completed in all respects, Imprest section will arrange to issue the cheque for the requisite amount in favour of the Post Master and forward the same along with the M.O. lists to the Record Office.

NOTE:- Family allotments in respect of Gorkha personnel are paid to the allottees by the recruiting Officer for Gorkha or Military Attachee, Embassy of India Nepal, as and when Family allotments are made family allotment roll (IAFF-1078) in triplicate will be forwarded to the PAO by the Record Office. The PAO will after keeping a note in the IRLAs return two copies of the same with a certificate that a note regarding the amount of family allotment has been kept in the IRLAs The Record Office, will in turn, transmit, one copy thereof to the Recruiting Officer or the Military Attache of Embassy of India in Nepal as the case may be for payment on ROG 26, prepared in triplicate a copy each of which will be forwarded by them to PCDA(CC)/CDA Patna and the Record Office concerned. The Record Office concerned will, after making a note regarding the payment of family allotment to allottees in their record copy of IAFF-1078 pass on ROG 26 to the PAO concerned immediately for debiting the payment in the IRLAs.

The PAOs on receipt of original copies of the ROG 26 from the PCDA (CC)/CDA Patna will link them with the recoveries already effected in the IRLAs and pair them with the copies of ROG 26 received from the Record Officer. PAOs will also indicate in the monthly statement of accounts, the rate of family allotment in issue and the month for which ROG 26 has not been received to enable the paying officer to regulate the payment of advances after taking into account Family allotment not debited in IRLAs due to non receipt of ROG 26. Which intimating the terminal balance the PAOs will debit provisionally Family allotment for the period for which ROG 26 have not been received subject to readjustment at a later date with reference to the particulars received from recruiting Offices / Military Attache of Embassy of India, Nepal and P.CDA(CC)/CDA Patna.

UNDELIVERED MONEY ORDERS

151. The list of unpaid F.A. M.Os. as well as other M.Os. originally remitted through official channels will be received by Ledger Group from the Imprest section after crediting the amount in the concerned IRLAs The lists with a certificate of credit duly completed in Part II of the list (where in the total amount credited will be shown both in figures and words) will be returned to the Imprest section on the same day on which it is received. Care will be taken to see that the amounts credited in the IRLAs are identical with the amounts previously debited in the IRLAs or in case M.Os. were sent at the individual's expense less than the M.O. commission.

INCOME TAX RECOVERIES

152. The assessment and recovery of Income Tax will be done with reference to the current orders on the subject and the SO (A)/AAO will carefully check all the affected cases.

TDS shall be payable during a financial year in every case where the amount of such tax payable by the assesses during that year, is computed in accordance with the provisions of Income Tax Act and amended from time to time.

The certificate of deduction of tax at source will be issued as Form 16 in the prescribed form for each individual from whom Income Tax has been recovered and will be issued after the close of each financial year under the signature of a Gazetted Officer.

Income tax is provisionally assessed by the system each month taking into consideration the actual taxable income paid up to current month during the current financial year and the anticipated taxable income for the balance period left in the current financial year. Anticipated income is calculated based on the last audit cage on which the pay and allowances were credited in the IRLA during the current month. Income tax recovered from IRLAs till the previous month is deducted from the provisionally assessed Income tax and the recovery for the month is arrived at by dividing the balance amount with the number of months remaining in the current financial year and deducted in the IRLAs.

Ledger Groups have to enter the details of the savings which are not passed through the IRLAs (apart from AFPPF, AGIF, PLI and HBA which are recovered through the IRLA) immediately on receipt of the proof of savings from the JCOs/ORs, after preliminary scrutiny, ensuring that the payment/recovery is made during the current financial year and the savings/donations are authorized as per the Income Tax Act. Such savings entered by the task holder should be approved by the competent authority. Record Office/Units should be intimated that the proof of authorized savings to avoid recovery of income tax in IRLAs may be furnished to PAO without any delay and in case of excess recovery of income tax due to delay in receipt of savings/donations in PAO, the refund should be claimed by the tax payer in the Annual Income tax return from the ITO concerned.

As regards JCOs/ORs retiring from service due to superannuation etc. during the financial year, the anticipated income will be restricted to the taxable income arrived at upto the month of retirement. Hence Ledger Groups should ensure that the advance discharge DOs II received from units are immediately updated in the Dolphin system to avoid excess recovery of income tax during the year.

The taxable income is arrived at by the system based on the amount adjusted in the IRLAs during the financial year (including arrears paid during the financial year) against the elements which are taxable as per IT Act.

Section 206AA of IT Act makes furnishing of PAN by the employee compulsory in case of payments liable to TDS. If the OR fails to furnish the details of PAN to the PAO, the DDO will make TDS at higher rate

Income tax can be correctly calculated only if the accounts for all the months in the financial year are available in the Dolphin system. Due to this fact, in respect of the erroneously deactivated IRLAs/Transfer-in cases where full data of twelve months is not available, PAOs have to manually verify the tax liability and effect the recovery in the month of February. A list of such cases will be furnished to Ledger Groups for taking manual action.

HOSPITAL STOPPAGE ROLLS, LOSE STATEMENT AND OTHER DEBIT VOUCHERS

153. All these vouchers will be received in the Ledger Group from Record section along with original copy of the Dak slips. The recoveries will be effected in the concerned IRLAs and the original dak slip forwarded to Central Control section indicating thereon the action taken under the dated initials of AAO/SO (A) within three days of the receipt of the voucher. If any item of debit voucher is rejected to the originating party, No. and date on such rejection memo should be noted on the

original dak slip. When a voucher requires research, reference is made to the originating party for want of certain particulars, or where recovery of the amount is to be effected in instalments under the rules in Financial Regulations, it will be entered in a demand register and the progress of/and the recovery thereof will be watched. All these vouchers will be recorded in a separate file in the Ledger Group. In the case of hospital stoppage rolls, it will be ensured that the stoppages are correctly calculated at appropriate rates before effecting recovery.

ADVANCES FOR THE PURCHASE OF BICYCLES

154. Rules governing the grant of bicycle advances to service personnel are contained in Rule 336 et seq P & A Regulations – ORs. Contingent bills on account of bicycle advance duly supported by the original sanction issued by the competent authorities specified in Rule 337 P & A Regulations – ORs will be received centrally by the Central Control Section and distributed to Ledger Groups for audit and payment.

While auditing the claims in addition to the normal audit requirements seen in the audit of contingent bills, it will be seen that the conditions for the grant of bicycle advance contained in Rule 336 et. Seq., P & A Regulations (ORs) has been fulfilled and certificate to that effect is furnished.

It will be specially ensured that:-

- (i) The claim is accompanied by a stamped receipt from the individual;
- (ii) The advance has actually been sanctioned to the individual by the competent authority.

(The original sanction accompanying the bill will be scrutinized to see that the sanction is in order and that the name of the individual and the amount sanctioned are correct).

After exercising the above audit checks, the contingent bill will be passed for payment to the bank accounts of the JCOs/ORs.

155. Immediately after the close of the IRLAs for the month ending February of each year, action will be taken by the Ledger Groups to obtain acknowledgements from JCO/ORs regarding outstanding recoveries as required by Para 285, Defence Account Code. Acknowledgements from all individuals concerned will be forwarded as far as possible in one batch to the Accounts section of Main Office concerned for further action.

156. It is the responsibility of the administrative authority to intimate the PAO for recovery of the advance in lump sum or any unspent balance, whenever the proof of expenditure incurred in buying a cycle is not furnished to them in time or the expenditure in buying a cycle is less than the advance sanctioned.

ADVANCES FOR THE PURCHASE OF MOTOR CYCLE / SCOOTER / MOPEDS

157. Rules governing the grant of advances for purchase of Motor Cycle / Scooter / Mopeds are contained in Rules 346 to 348 of Pay and Allowances Regulations (ORs). The contingent bill on account of these advances duly supported by the original sanction issued by the competent authorities specified in Rule 347 of Pay and Allowances Regulations (ORs) will be received centrally by the Central Control Section and distributed to the Ledger Groups for audit and issue of payment.

While auditing the claims, all the conditions enumerated in Para 154, above will also be specifically looked into in addition to the normal audit requirements seen in the audit of contingent bills.

After exercising the audit checks, the contingent bills will be passed for payment to the bank account of the JCOs/ORs. It should also be ensured that the procedure enumerated in Para 154 and 156 above are also adhered to in regard to the recovery of the advances.

FLOOD ADVANCE

158. The grant of flood or cyclone advance to service personnel is regulated with reference to the orders issued by Government for Central Government employees on such occasions. The payment procedure will be as enumerated at Para 154 to 156 above.

These advances are paid against the sanctioned allotment made to each Command Headquarters for the purpose under the head "O-Loans and advances by the central government – other advances" PAOs will therefore, furnish full particulars of all payments made Command-wise to the Main Office, with a view to ensuring that it does not exceed the allotment. Whenever individuals are transferred in or out of the payment jurisdiction of a PAO full particulars of the amount advanced and the amount recovered will also be furnished in the forms prescribed for the purpose from time to time to enable the Main Office to complete the debt head registers maintained for the purposes.

Acknowledgements of the individuals concerned for the amounts outstanding against them as required by Para 285, Defence Account Code through their Commanding Officers. The acknowledgements will be forwarded to the Main Office for further necessary action.

OTHER ADVANCES

159. The rules regarding the payment of the other authorized advances are contained in P. & A. Regulations (ORs) PAOs, while admitting such advances will see that they are strictly according to their rules on the subject and that they are recovered according to the number of instalments prescribed for each.

ADVANCES FROM G.P. FUND – CIVILIANS

160. Claims on account of temporary advances from G.P. Fund and withdrawals for payment towards insurance premia in respect of civilians whose accounts are maintained by PAO (ORs) will be dealt with in the manner laid down in Office Manual, CDA (Funds) Part V with the following modification :

The amounts admitted in audit will be authorized for payment from Imprest on IAFA -468 duly affixed with the payment authority seal. A note will be given on IAFA -468 to the effect that the amount in question should not be paid on Acquittance Rolls nor entered in the pay book. A separate receipt from individual will be obtained and recorded the amount paid on account of temporary advance recovery will be noted in the demand register and recovery made according to the number of instalment fixed. The amount recovered will be shown separately in the summary and compiled to head concerned through the monthly abstracts of receipts and charges.

NOTE:- Wherever withdrawals for payment towards insurance premia are allowed, PAOs will watch the receipt of the policies duly assigned, before authorizing such withdrawals and forward the policies to the Main Office for safe custody.

MONTHLY CLOSING OF IRLAs

161. The ledgers are closed monthly and net entitlements credited to the bank accounts of the individuals. The Ledger Groups should ensure that all the occurrences for credits and debits have been completed and all the transactions have been approved by prescribed levels in the Dolphin processing system before the closing of accounts are taken up by DDP for the particular month.

162. The abstract of receipt and charges for Pay and AFPP Fund will be generated by the DDP. Ledger Group will prepare summary of receipts and charges for cases where IRLAs are manually maintained and in respect of final settlement cases, manually finalized by the Ledger Groups. The total figures under the various items for each Ledger Group will then be furnished to the Central Control Section the figures compilable under code head 0/018/65 will be reconciled before furnishing the total figures of to the Central Control Section.

STATEMENT OF ACCOUNTS

163. Monthly Statements of accounts are generated by the DDP in PDF format and soft copy handed over to Record Office for uploading through Army Intranet. Ledger Groups will randomly check the Monthly statement of accounts for any discrepancy.

164. The following points will be checked after closing of accounts.

i) All the relevant reports generated by the system, specifically the 'Heavy arrears', 'Heavy Pay', 'ECS variation ' and 'No DOs II for last ten months' will be checked scrupulously to avoid any overpayment or underpayment to the JCOs/ORs.

ii) Analysis of the relevant items of the MIS report

NOTE 1:- Separate individual statement of accounts will be issued for personnel of Territorial Army provincial units at the end of the period of their training notifying the amounts due to them.

NOTE 2:- Observations on Monthly statement of accounts will be submitted to the PAO by OCs units in duplicate in the form published as an Appendix "A" to AO 32/80. The PAO will take immediate action on the complaints made in the form, and return one copy thereof duly replied to the OC of the unit for communication of the results to the individuals concerned. These forms should be recorded after action in a separate file. The form will be received only in the case of complaints and minor complaints will be referred and settled through ordinary letters.

DEBTOR BALANCES IN EFFECTIVE ACCOUNT

165. Each case of real debtor balance will be carefully examined to see that it is real and it should be ensured that it is immediately reported to the O.C. unit by means of special communication for early liquidation of the debit balance and regulated in accordance with provisions contained in Rule 311 P&A Regulations (O.Rs) read with AO 32/80 These cases will be closely watched to see that subsequent payments are actually restricted.

NOTE:- Real debtor balance is one which arrives due to payment of an unauthorised advance or advances not at all covered by a soldier's normal entitlement or by any special orders or due belated publication of occurrences.

166. The following procedure will be adopted while dealing debit balance cases:-

(i) While closing the IRLAs for each month, it will be ensured that the list is prepared for fresh cases of real debtor balances.

(ii) The reason for Real debtor balances will be examined and a special report to OC unit should be made immediately. Further the report should also be made through the monthly statement of accounts.

(iii) In the cases, where there is an increase in debtor balance or is persistent and no action appears to have been taken by the unit authorities they will be reported to the higher administrative authorities. Such reports should be made out of for each individual case in duplicate and be in a narrative form embracing all aspects of the cases, eg.-

(a) List of issues that have contributed to the debtor balance;

(b) The names of officers responsible for such over issues;

c) The amount of debtor balance at the close of the last and preceding months;

(d) The number and dates of the several intimations and special communications addressed to OC unit and his acknowledgements.

NOTE 1:- Any overpayments of pay and allowances and errors in castings in respect of previous periods but coming to light at a later date should be rectified immediately.

NOTE 2:- Questions raised by unit commanders with regard to the correctness of the debit balances should be finally settled within six weeks without exception.

NOTE 3:- After implementation of MPS ideally there should be no debit balance cases. However, the cases as a result of late receipt/publication of casualties, one time recovery in arrears of various premiums, recovery of IT at higher rate in last month due to non availability of PAN, errors in application of prescribed methods especially in audit cage corrections etc. debit balance cases may arise. All such cases needs to be analyzed and immediate action may be taken to liquidate the debit balance. OC of the Unit may be requested in the cases which are considered fit for liquidation through deposition of MRO.

167. PAOs will furnish a monthly report (IAFA -3055) on debtor balances in the effective IRLAs including the Territorial Army Personnel so as to reach the Main Office by the 5th of the following month.

RECOVERIES OF OVER PAYMENTS

168. The method of recovery of "overpayment" detected in audit is laid down in Rule 183 F.R. Part I, Vol I, to facilitate recovery in instalments. The total amount of overpayments will be noted in a Demand register which should also be used to watch the C.F.A.s orders for recovery or waiver of the amounts overpaid.

FINAL SETTLEMENT OF ACCOUNTS

169. (i) Advance Discharge DOs II published by Record Office monthly should be taken for processing. CC section will alert the Ledger Groups by furnishing the details of these FS Due cases for arranging a special review to sort out the problems if any in anticipation of Final settlement. Simultaneously, service documents pertaining to the Army Numbers reflected in Advance Discharge Part II orders so received will also be called for by CC Section from the Record Office and then passed

on to Ledger Groups for review, settlement of observations. On receipt of details of FS due cases from CC Section, Ledger Groups will collect old IRLA sheets, review and clear all outstanding issues like DOs II rejections, letters/complaints and also ensure that IRLAs are maintained without any further errors till final settlement. Rectification if any, for Basic pay, Class Pay, GS Pay, Increment should be fed immediately and care should be taken to ensure allowances are drawn as per rank/grade pay and class of city. Pay books may be checked for missing/erroneous debits, if any, and corrective action to be taken in the same month. Unrecovered AFPP fund debits based on missing paid voucher report as well as those detected by Ledger Groups as per payment authorities noted on Part II of the IRLA may be debited after due verification.

The above steps are to be strictly followed by the Ledger Groups, so as to ensure that by the time, final settlement is due, the discrepancies pending, if any in the IRLA gets settled, to make way for easy settlement to the satisfaction of the JCO/ORs.

(ii) In all cases, non effective proforma along with the documents will be received through the C.C Section.

(iii) Service gratuity claims will be admitted at the time of final settlement of accounts i.e., when they proceed on discharge. Other gratuity claims will be admitted only after the actual discharge of the individual. In case of the death of an individual during the period of terminal leave, the overpayment on account of service gratuity may be recovered from death gratuity where admissible under S.A.I. 8/S 70. Where such recovery is not possible due to the family of the deceased not being eligible for death gratuity, the amount will be written off by the competent financial authority.

(iv) Ensure while auditing special / service / D.C.R. Gratuity claims that

a) Certificate as to the correctness of the particulars has been furnished by the Record Office on page 2 of the gratuity claim (IAFA-370)

(b) The gratuity claims are supported by IAFY 1948 –A.

(c) The rules and conditions governing the grant of special / service DCR gratuity have been fulfilled;

(d) The specific sanction of the Government of India exists for the grant of special gratuity to JCOs ,ORs and NCs (E) on regular engagement who are not transferred to the reserve and who are discharged in large numbers on account of any phased reduction in the strength or establishment of the Armed Forces in pursuance of government policy or on account of disbandment of any unit / formations in pursuance of a policy or re-organisations decided upon or approved by Government.

(e) Claims to gratuity preferred after 12 months but within three years of the date on which they fell due will be admitted in full by the Head of the PAO. Claims preferred after three years from the date they fell due will be admitted in full by the head of the PAO, where the explanation for the delay is considered satisfactory. Where, however explanation for the delay of more than three years in preferring the claims is not considered satisfactory, such cases shall be submitted for Government orders.

v) The amount of Service / Special /DCR Gratuity passed for payment will be noted in the Sheet Roll credited in the IRLA.

NOTE 1:- The procedure for the audit of pension claims laid down in office manual Part IV will apply mutatis mutandis to service / special /DCR gratuity claims

NOTE 2:- Claims gratuity already admitted in audit but where the payment thereof has not been made may be sanctioned for payment (See Regulation 91 and Regulation 78 in the case of deceased personnel) by head of the PAO at his discretion, if asked for within 5 years of the date on which the claim originally fell due.

170. On receipt of non-effective proforma, action will be taken to draw pay and allowances upto the effective date. The pay book will be checked to see that all advances have been debited in the IRLA The proforma together with sheet roll and connected documents will be returned to CC Section for transmission to the Officer in charge, Records vide Para 55 and initiate action to authorise payment to bank.

Where IRLA exhibits a debtor balance on final settlement, the regularisations of the debit balance will be watched through a register, the proforma of which is given below:-

Sl. No	Regt./Army No.	Rank and name of the Individual	Unit	Date of causality
1	2	3	4	5
Amount of Debtor Balance	No. & date of the memo under which debtor balance intimated to the Record Office	Further action and when (month-wise		
6	7		8	
No.& date of loss Statement or Govt. Letter under which	Details of orders if the Dr. Bal. is written off		Remarks	
9	10		11	

The register will be maintained in C.C. Section.

The sanctioned loss statement will be forwarded to the C.C. Section for further action, vide Para 59. The debtor balance written off will be credited in the I.R. L. A. quoting the number and date of the loss statement and the account closed to Nil balance.

All closed IRLAs will then be transferred to the Record Section through the CC Group except the IRLAs of personnel transferred to the Reserve which will be kept in separate binder containing the IRLAs of "Reservists". The closed pay books of those transferred to the Reserve will be forwarded to the C.C. Reservists for recording payment to the individuals when called up for training. Before forwarding the pay book, a red ink line will be drawn below the last entry in order to distinguish the payments made during colour service from those made during training period

NOTE 1:- PAOs should not undertake at the time of final settlement of accounts, a complete overhaul or re-audit of all the transactions adjusted in the IRLAs relating to the period covered by revision or review done by the Review Section.

NOTE 2:- Any amounts placed under objection pertaining to a period beyond 12 month of detection should be authorized for payment to men becoming non – effective only after it remitted by the C.F.A. and not before.

NOTE 3:- In case a man is discharged locally from the unit and waiting there for final settlement of accounts, the final settlement proforma will be sent to the unit direct and not to the Officer –in – charge records.

NOTE 4:- In case of Gorkha other ranks, payment will be authorised to the bank account of the individual. In the eventuality of any further credits accruing to the individual payment authority on IAFA-468 will be issued at the-time of final settlement of accounts duly keeping a note to this effect in the IRLA. The code head to which the amount is compilable will be indicated clearly on IAFA-468. On receipt of duplicate copy of Acquittance Roll along with duplicate copy IAFA -824 from paying officers note copy of acquittance roll and original copy of payment authority from CDA Patna / PCDA CC. The IRLA will be closed to Nil balance only when a debit is received of acquittance roll and original copy of IAFA-468

However, Gorkha personnel who are domicile of Nepal but who stay back in India, after discharge from services for employment or otherwise should at time of discharge from service be asked to give their temporary address in India. Record Offices should arrange payment for such personnel in India instead of forwarding their payment authorities to Records, Indian Embassy, Kathmandu and Gorkha Record Office, Kunraghat/Lebong, just for the reason that their permanent address is that of Nepal.

171. The life of payment authorities pertaining to Gorkha personnel will be five years from the date of their issue and those pertaining to other persons three years. Where the Record authorities/ Paying Officers are unable to remit / pay the amount of terminal credit balances for any reason within the life Period of payment authorities the concerned payment authorities will be obtained by the PAOs after that period and cancelled. In case the Record Office /paying Officer is unable to return the payment authorities, the same being not traceable a certificate in terms of Rules 43 F.R. Part II (1968) (revised edition) will be obtained from them by the PAO. Then the concerned IRLAs will be closed to Nil balance transferring the balances from "Field Deposits" head to "Other

Miscellaneous Receipts head agreeably to Para 254 Defence Accounts Code, indicating prominently in the IRLAs also the particular month Abstract of receipts and charges in which the amounts are compiled to "Other Miscellaneous Receipt" head. The above transfer of amount will be carried out annually through the Abstract of receipts and charges during March. Schedules will be prepared in duplicate showing the regimental number, rank, name of the individual and the amount credited to Government and one copy thereof will be forwarded to the Main Office along with the Abstract of receipts and charges during March each year. Claims for refund of lapsed deposits will be entertained by PAOs and full details of such cases will be furnished to the Main Office for obtaining the orders of the PCsDA/CsDA.

NOTE: - The procedure outlined above does not, however do away with the necessity for getting the time limit waived in respect of the amounts to be paid from the credit afforded to "Other Miscellaneous Receipts" head. Such payments are subjected to the ordinary rules of time bar and require the sanction of the C.F.A The time bar will reckon from the date on which the original claim fell due for disbursement.

ACCOUNTS OF PERSONS WHO DIE, DESERT, ARE REPORTED MISSING OR BECOME INSANE

172. Under Section 3(l)(b) and 3(7) read in conjunction with Section 14 Army and Air force (Disposal of private Property) Act, 1950, the surplus of estates of persons who die, desert, or are reported missing or become insane includes their undisbursed pay and allowance and the surplus estate shall in the case of persons other than a deserter be paid to his representative, if any, or in the event of no claim to such surplus being established within the period specified in the Act to the 'prescribed' person. In the case of a deserter, the surplus shall forthwith be paid to the "prescribed" person and shall on the expiry of three years from the date of desertion, be forfeited to the Central Government, unless the deserter shall have surrendered or been apprehended in the meantime provided that the prescribed person may, if the deserter has not surrendered or been apprehended in the meantime, pay the whole or any part of the surplus received by him to the wife or children or any other dependent of the deserter at any time during the said period of three years. Under Rule 26 of the Army (Disposal of Private Property) Rules, 1953 the surplus of estate will be held in deposit until disposed of by the 'prescribed' person. For this purpose the undisbursed pay and allowance, if any, will be credited by the PAOs to the head "Miscellaneous Deposits". The surplus estate other than undisbursed pay and allowance will be paid by the Administrative Authorities, into the Civil Treasury to the credit of the concerned PCsDA/CsDA. On receipt of intimation of Treasury Receipt in respect of payments made in the Civil Treasury, the Ledger Groups will note the transaction in the concerned IRLAs and adjust the amount to the "Miscellaneous Deposits" head. The Ledger Groups will then render schedules in support of compilations made to Miscellaneous Deposits Head of Account giving full details for the amounts compiled to CC Section /Fund cell respectively for posting the same in the relevant registers maintained centrally by them.

FINAL SETTLEMENT OF ACCOUNTS IN THE ABSENCE OF PAY BOOKS

173. In cases of final settlement of accounts where pay books have been lost or mislaid for the period prior to implementation of MPS, a portion of the credit balance assessed with reference to the average of last payments towards missing acquittance roll will be withheld for further adjustment. Concurrently, the matter will be taken up with the Record Office and the Unit to ascertain the details of missing payments and after due confirmation the withheld amount will be released.

A simple register will be maintained to watch the final settlement of such provisionally closed accounts.

PAYMENT OF CREDIT BALANCE EX-INDIA

174. Amounts due to Ex-Indian Army personnel, who on leaving Army service have taken up residence ex- India will be paid in India and the payee should make his own arrangements for remittance through normal banking channels. In cases however, where specific requests for payments in foreign countries are made, the individuals concerned will be advised to refer the matter to I.H.Q. for obtaining special sanction of the Government from foreign exchange angle. In case the Army authorities sponsor remittance ex-India, the PAO will receive the requisition for the payment of the credit balance from the Officer-in-charge Records, duly supported by the payment authority in original issued by the PAO and Government sanction for the release of foreign exchange. On receipt of the requisition, the Ledger Group will make a suitable note in the concerned IRLA for future reference and authorise payment of the amount after verifying from the IRLA the correctness of the amount due.

In the case of persons residing in U.K. the amount will be communicated to the Main Office for arranging payment through the High Commissioner for India in U.K.

COUNTING OF FORMER SERVICE AND RESTORATION OF FORFEITED SERVICE

175. Claims for counting of former service towards pension and gratuity will be submitted by the Officer –in –charge, Records on I.A.F.A. 365 duly supported by sheet rolls and enrolment forms in respect of former as well as present service and I.A.F.Y-1935 in case of ex-servicemen commissioned direct as J.C.Os. After the previous service has been allowed to count, endorsement to this effect will be made in the space provided for the purpose, in the current sheet roll and in the IRLA.

In dealing with the claims it will be seen that:-

The rules governing the counting of former service for the pension / gratuity contained in Regulations 122, 123 and 126 pension Regulations for the Army part I 1961 have been fulfilled.

Where service documents in respect of former service are not forthcoming, the powers to waive their production under AI 118/ 30 are exercised by the PCsDA/CsDA concerned. Such claims will be forwarded to the Main Office with a detailed audit report.

A record of all former service claims admitted will be kept centrally in a register on I.A.F.F.-3071

Claims for restoration or forfeited service under Regulation 123 (b) pension Regulations for the Army part I 1961 will be preferred by Office –in –charge, Records on I.A.F.A.-365 The claims will be sanctioned by the PAO after satisfying that the conditions for the restoration have been fulfilled. Necessary endorsement will be made in the sheet roll.

NOTE 1:- Claims for counting former service in the Navy/ Air Force are subject to preliminary scrutiny by the respective Cs. D.A. Similarly, claims for former service in Army reckonable towards pension /gratuity in the Navy / Air Force will be referred to PAOs-for preliminary scrutiny and advice.

NOTE 2:-In the case of individuals who are technically discharged for the purpose of being re-enrolled without break in service, the fulfilment of conditions 1 and 2 of Regulations 126(b) of Regulation for the Army Part I 1961 will not be insisted on.

AUDIT REPORTS

176. A self – contained and comprehensive audit report on complaints from non – effective personnel regarding non- receipt of dues, etc., and representations from Units and Formations, Record Offices and HQrs Commands on pay matters received either direct from the parties or through Army HQrs /CGDA/ Other authorities will be rendered by the Ledger Groups to the Main Office normally within two days of their receipt.

The audit report will contain:-

- a) Comments on the correctness of the facts stated and full facts of the case from an audit point of view, where necessary;
- b) Remarks, well reasoned and clearly worded on the admissibility or otherwise of the charge of sufficiency or otherwise of the sanction (specially where the sanctioning authority has exceeded its powers) citing reference to the correct rules;
- c) A specific mention of the particular authority whose sanction is held to be necessary to meet audit requirement, citing reference to the relevant rules. The use of vague terms ‘appropriate C.F.A.’ should be scrupulously avoided.

The report will be courteous and in a dignified language and should not include extraneous matter. It will be issued over the signature of the head of the PAO

Sampling and test checks by Accounts Officers and SOs (A)/ AAOs

177. (i) A record of the checks by way of sampling exercised by Accounts Officers in PAOs will be kept in a register in the following proforma This register will be submitted quarterly to the head of the PAO where the officers strength is more than one.

PROFORMA

Sl No	Date	Binder No	Task No. to which pertains	Unit
1	2	3	4	5
IRLA Effectuated	IRLA selected	Debit entry test checked By SO (A)/ AAO	Selected Not checked by SO(A) / AAO	
6	7	8	9	

.....
 Credit entry selected

Test checked By AAO/SO(A)	Not test checked by AAO/SO(A)	Results dated initials
10	11	12

.....

The sampling should be representative and should be so evolved as to give an idea as to how all important aspects of work are conducted in the section.

(ii) The extent to which test checks are required to be exercised by SO(A) AAO of Ledger Group is given below:-

Sl. No.	Items to be test checked	Percent – tage to be Test checked	Remarks
1	2	3	4

.....

- | | | |
|--|------|--------------|
| 1. Entries in audit cage and
Changes therein | 100% | |
| 2. Acquaintance Roll postings
of Rs.3000/-and above and
Final payments To be checked
In addition. | 1% | All advances |
| 3. F.A.M.O postings ... | 1% | |
| 4. F.S.M.O. postings . | 100% | |
| 5. Loss statements, miscellaneous | 10% | |
| 6. Part II Order adjustments
(a) Those involving alterations | | |

In audit cage	100%
(b) Those not involving alterations in audit cage, i. e., accounting cage Items	5%
NOTE 1:- Part II Order items regarding cessation and grant of Field Area/Modified Field Area Allowances /Higher Rate of allowances etc. for Temporary absence are treated as accounting cage items.	
NOTE 2:- Part II orders notifying grant of higher rate of ration allowance to be checked 100% to see that certificate are correct and grant is in order. Adjustment in IRLAs need be checked within the prescribed percentage above.	
7. Miscellaneous credits:	
All items exceeding Rs.100 (may be changed to rs. 1000 to rs.5000)	100%
Other items (excluding Terminal claims)	5%
(iii) All terminal claims	100%
8. Entries in various Statistical registers	20%
9. Total of M.O. lists.	10%
10. Comparison of pay books with IRLAs	2%
11. Checks of posting in summa- with IRLAs .	5%
12 Check of Monthly Statement of Accounts:	
Statement of accounts having debit	
Debit balance	100%
Statement of accounts having	
Credit balance	
Above Rs.1500/-	100%
Other statement of accounts.	Nil

(iii) A concurrent test check of all items will be conducted. The concurrent test check implies that immediately an auditor adjusts the vouchers or Part II orders of a batch thereof test check should be taken up and it should not be deferred until all the vouchers or part II orders received in a month are adjusted. The remark "test checked" will be endorsed in colour pencil with the dated initials of the official carrying out the test checks against the particular item in the voucher or document affected to facilitate verification by the Reviewing Officer.

(iv) The official carrying out the test check will maintain a register in the proforma given below for recording details of their test check except the test check conducted on monthly statements of accounts (which is separately given in sub Para below) and on Part II orders which will be recorded in the proforma appended to the Part II order files vide Para 126. Where a cent percent check is prescribed the details will not be recorded in this register. The test check register and the part II order files will be submitted to the Accounts Officer by the 10th of every month.

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Particulars of Documents No And date	Unit	No. of items of checked	Dated initials of SO(A)/AAO	Remarks
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1	2	3	4
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As regards the manner of recording details of monthly statement of accounts checked, the following procedure will be followed.

The details of the number of IRLAs checked need not be entered in the Test check register. A record of the check conducted will be kept in the following proforma and filed along with the nominal rolls for the statement of Accounts.

PROFORMA

Quarter ending	Total no. of statement of accounts prepared	No. of statement of accounts checked			
		Statement of accounts having Dr. balance	Statement of accounts having Cr. balance of Rs.1500/- or more	Other statement of accounts	Remarks
1	2	3	4	5	6

FINANCIAL IRREGULARITIES

178. All cases of financial irregularities will be reported to the Main Office, as soon as they are noticed in the proforma given below. These reports will contain complete details and explanations so as to obviate the necessity of any further elucidations being called for by the Main Office.

PROFORMA FOR REPORTING CASES OF FINANCIAL IRREGULARITIES

1. Complete details of the case stating the nature of the irregularity, how it occurred, the period to which it relates and the amount involved.
2. The 'modus operandi' of the irregularity.
3. The relevant rules, regulations or orders that were disregarded and the agency through which and the time at which the irregularity was first discovered.
4. The circumstances in which the irregularity could not be detected earlier by the D.A.D. (where applicable).

5. The reasons for delay, if any, in investigating the case after detection of the irregularity.
6. The degree of responsibility of the executive and administrative authorities and the DAD. The disciplinary action taken/ proposed to be taken against the individuals responsible on the administrative side.
7. Definite views of the head of the PAO in regard to the responsibility of the individual(s) of the D.A.D., if any.
8. The action taken or recommended to be taken to obviate a recurrence of the failure, if any, in audit.
9. Remedial measures adopted/suggested to prevent recurrence of such irregularities.

VERIFICATION OF QUARTERLY UNIT NOMINAL ROLLS

179. All units and formations will submit nominal rolls in the prescribed form to their respective Record Offices in soft copy on quarterly basis by 20th of the month following the quarter. The quarters of the year consists of three months ending with February, May, August, November. Record Offices will submit the nominal rolls to the PAO received from the units and formations within one week of its receipt.

Central Control Section will receive the nominal roll data in the PAO for further processing by DDP. DDP, after generation of mismatch reports, the same may be handed over to CC Section for transmission to concerned Ledger Groups for taking necessary action as stipulated below.

Non effective in PAO database but effective in Unit Nominal Roll – This list will be furnished to Record office for verification.

Master not exists in PAO database but army number reflected in Unit Nominal Roll – This list will be furnished to Record office for verification.

Army Number & Check Digit Mismatch or Unit in PAO data base and unit in Nominal Roll mismatch - This list will be furnished to Record office for verification.

Absent as per unit nominal roll but not figured in stop payment list of PAO database – PAO has to verify whether JCOs/ORs has rejoined from AWL/OSL/DESN, otherwise PAO has to enforce stop payment.

Army number exists in PAO database but not available in Unit Nominal Rolls – System verifies the total nominal rolls data imported with the database and in case the army number is not available in the total imported nominal roll list in any of the units, then that army number will be reflected in the list. In such cases, there are chances of not receiving nominal rolls from one/more number of units or in case the nominal rolls are received from all the units then the army numbers in the list are clearly non-effective cases. Accordingly, necessary action may be taken by the PAO.

Unit exists in PAO database but Nominal Roll not received – A list will be generated showing the units from which Nominal Rolls have not been received. The list will be forwarded to Record Office for necessary action.

These nominal rolls will also be utilized:-

- (i) To check up the correctness of the number of IRLAs maintained in the PAO;

- (ii) To ensure by an independent means that an IRLA is maintained for every effective soldier;
- (iii) To ensure that no duplicate or redundant IRLA exists in the PAO;
- (iv) To ensure that NE IRLAs have been segregated; and
- (v) To rectify any errors/discrepancies in regard to service particulars, i.e., Army/Regimental number, rank, name of personnel; and unit as given in the accounts documents-

The reports will be received by the Ledger Groups from the Central Control Section and on their receipt; they will be paired with the IRLAs maintained. Any discrepancies noticed will be rectified immediately and a certificate signed by the Ledger SO(A)/AAO to the effect that all names in the rolls have been paired with the IRLAs in the group and action has been taken to rectify the discrepancies.

VERIFICATION OF QUALIFYING SERVICE FOR PENSION OF CIVILIANS

180. The PAO after satisfying itself that the services of the Govt. servant concerned are correctly recorded in his service book or sheet roll in I.A.F.K.-1156-A should record in it a certificate in the following form over the signature of the head of the PAO;

“Service including pay verified from to from IRLA.”

The certificate should be in respect of all service qualifying for pension and will cover the period from the date of transfer to the war system of accounting upto the date of retirement or transferring to peace system of pay accounting and will be endorsed in the service book (or sheet in I.A.F.K.-1156-A) at the time when the IRLA is finally closed. Matters relating to service verification will be attended to with utmost promptitude.

A monthly report will be rendered to the Main Office concerned after the monthly closing of accounts showing the number of cases received and dealt with by the PAOs.

ACCOUNTS OF INDIVIDUALS PROCEEDING ON COURSES OF INSTRUCTION, TEMPORARY DUTY, ETC., TO THE UNITED KINGDOM AND OTHER FOREIGN COUNTRIES.

181. The IRLAs will continue to be maintained by the PAOs, whenever individuals proceed on course of instructions or on temporary duty to foreign countries. It will be ensured that payments to these personnel are made strictly according to their entitlements as laid down in Pay and Allowances Regulations (ORs). Payments of pay & allowances made (other than payments made in the U.K.) are passed through exchange accounts by the COA, MEA and credits are afforded to them by contra debit to the suspense head 0/018/65. Advance of pay issued by the High Commissioner for India in U.K. is finally charged by him to the service heads of accounts. Recoveries of such advances made in the IRLAs, with reference to the payments made/demand intimation received from the High Commissioner for India in the U.K. will, therefore, be compiled by the PAOs by deduction from charges.

The claim for the outfit allowance admissible under Rule 450 or 482, Pay and Allowances Regs (ORs) will be preferred by the administrative authorities to the PAOs on a contingent bill (I.A.F.A.-115) quoting the number and date of the Govt. letter under which the claimant was detailed to attend the course of instruction and duly supported by a stamped receipt from the individual, where necessary. The claim will be post audited as the amount will be paid in advance in India

before an individual proceeds ex-India to attend courses of instruction. Before admitting the amount in audit, it will be seen that vouchers and dealers receipts connected thereto have been produced and it is certified that –

- (a) The period of the course of instruction abroad is for three months or more;
- (b) The allowance has not been claimed in respect of any other course(s) of instruction abroad during the individual's service; and
- (c) The amount of the allowance claimed has actually been spent for the purpose for which it is intended.

ACCOUNTS OF INDIVIDUALS POSTED ON THE STAFF OF THE HIGH COMMISSIONER FOR INDIA IN THE UNITED KINGDOM AND MILITARY ATTACHES/ADVISERS ABROAD OTHER THAN THE UNITED KINGDOM

182. In the case of postings to the United Kingdom L.P.Cs will be issued. The closed IRLAs in such cases will be retained in the system flagged with deputation status. When the individuals are posted back to India IRLAs will be reactivated on the authority of L.P.C. received from the U.K. Credits on account of family allotment (including money order commission) and A.F.P.P.F. recovery in respect of personnel posted to the U.K. will be received through inward London Account current. Intimations of such credits will be passed on by the Main Office to the PAOs The receipt of these credits will be passed on by the Main Office to the PAOs The receipt of these credits will be watched by the PAO through demand registers and on no account will be finally adjusted by the High Commissioner in his accounts and on no account credit for the premium will be passed on to the Postal Department by the P.A.Os.

The IRLAs of personnel for whom pay slips are issued, vide Para 131, will continue to be maintained by the P.A.O. but nominally, these IRLAs will be transferred from the effective binder to the binder containing the nominal accounts through the CC Section. No pay and allowances will be credited in these IRLAs, but the details of payments made to the individuals by the Embassy authorities will be incorporated therein after verifying the correctness of the payments with reference to the entitlement shown in the audit cage. The details of payments will be intimated to the PAOs by the main MEA. As the accounts are maintained only nominally, the pay and allowances so incorporated will not be compiled by the P.A.O. through the monthly abstract of receipts and charges. The debits raised by the C.O.A., M.E.A. will be centrally compiled to the relevant heads of the Defence Service Estimates by the Main Office concerned. Family allotment (including money order commission) if any in issue to the families of these personnel, which will be remitted by the Record Office monthly, will only be noted in the "remarks" column of the accounting portion of the IRLA and not compiled through the abstract of receipts and charges. Recoveries due from the personnel on account of P.L.I. premium and A.F.P.P. Fund will be noted in the IRLAs monthly and punching media prepared by per contra debit to the pay head affected. It will, however be ensured that they are not compiled a second time on receipt of debits from COA, MEA.

CLAIMS OF INDIVIDUALS SERVING ABROAD

183. While auditing bills, on account of outfit allowance admissible to service personnel serving with various Indian Missions abroad it will be seen that the conditions prescribed in Pay and

Allowances Regulations – ORs for the drawl of allowance have been fulfilled and necessary certificates to that effect are furnished and the amount of the outfit allowance given to the individuals concerned has been actually spent on purchase of articles of outfit.

It will be further ensured that the bill is supported by a stamped receipt from the individual wherever necessary.

NOTE: - The dealers' receipt and other vouchers supporting the actual expenditure will be scrutinized by the O.C. or by the Head of the Mission/Chancery and recorded by them. They will not, therefore, accompany the claim.

184. The following items of expenditure pertaining to service personnel serving with Indian Missions abroad are debitable to the relevant pay heads (Main Head I) of the Defence Services Estimates provided the charges are initially met by the individuals and subsequently reimbursed to them by the Government. The items debitable to pay head and susceptible to audit by the PAOs are:

- (i) Rental and other allied charges paid in respect of buildings or furniture hired for residential accommodation.
- (ii) Heating charges in respect of residential accommodation.

NOTE :- Where payments are made direct by Heads of the Chancery to meet expenditure on items (i) and (ii) above and also on account of the following, the charges are compilable to Main Head 4c(a) – 13 (Unit allowances and miscellaneous expenses) to Military Attaches to Indian Embassies abroad. Such charges are not audited and incorporated by the PAOs in the nominal IRLAs but rejected to the Accounts Section of the Main Office concerned for debiting the amount to the PCDA New Delhi, who is responsible for their adjustment centrally.

- (a) Charges on account of medical treatment of staff of Military Attaches
- (b) Maintenance charges in respect of buildings/furniture hired/purchased.
- (c) Purchase of furniture

185. Claims for conveyance allowance admissible to Defence Services Personnel undergoing training or serving in Indian Embassies/Missions abroad at the same rates and under the same conditions applicable to corresponding military personnel in India will be post audited by the PAOs, and incorporated in the IRLAs. (Nominal IRLAs in the case of men serving in Indian Embassies and Missions abroad). A certificate from the Military Attache to the effect that no quarters are available within a radius of 2 miles from the place of work should be looked for in audit before admitting the claim.

PAY ACCOUNTS-TERRITORIAL ARMY UNITS

186. Personnel of the Territorial Army Units are governed by the rules contained in the Regulations for the Territorial Army (1948). Their pay accounts will be maintained by the PAOs attached to the Regiment/Corps to which Territorial Army Units are affiliated. The IRLAs of these personnel will be kept in separate binders for each unit and maintained as follows:

- (i) Permanent and instructional staff selected from Territorial Army Personnel. The IRLAs of these personnel will be kept apart from those of other personnel of the unit (one binder being kept for each unit) and their accounts will be maintained in the same manner as for the regular personnel of the Army.

(ii) Other personnel of Territorial Army Units.

(a) Provincial Units – The IRLAs of personnel of provincial units will be kept in separate binders. As these binders will not ordinarily be required for operation except during the period of training, they will be kept in the safe custody until the men are called for training. Pay for the period of training will be credited in the IRLAs of the individuals concerned with reference to the information published by the O.C. in part II orders and full particulars will be given in the IRLAs. It will be ensured that the amount due to each individual at the end of the period of his training after taking into account his pay and allowances for the period of training and the advances he has drawn, is notified to the OC in sufficient time to admit timely payment before their departure on completion of training. For this purpose information regarding the date of termination of the training period will be obtained from the OC well in advance to avoid any delay in eventual payment.

(b) Urban Units – In the case of personnel of urban units, pay and allowances will be credited in the IRLAs quarterly for the actual number of days for which training is completed. The adjustments will be made with reference to Part II orders published by OCs, Units quarterly, specifying the number of days for which each individual has undergone training during the quarter on the basis of 4 hours a day and the number of days for which each individual has undergone training in annual camp.

187. Some of the special points to be observed while admitting pay and allowances of Territorial Army personnel are given below :-

(i) Pay and allowances on different occasions will be regulated with reference to Rule and Schedules III and IV of the Territorial Army Act, Rules 1948.

(ii) No pay and allowances are admissible for any day of training in excess of the number of days for which the rules provide.

(iii) Outfit allowance admissible under Para 223, Regulations for the Territorial Army 1948 to JCOs of Territorial Army on first commission will be paid to them on contingent bills which will be supported by the authority from Army Headquarters selecting the JCO for the grant of commission and such a payment will be treated as provisional pending notification of the grant of commission in the Gazette of India.

(iv) Personnel other than those embodied for service are not entitled to clothing allowance.

NOTE: - The initial outfit allowance granted to JCOs includes maintenance allowance for the first year. The clothing allowance to such personnel embodied for service within one year from the date of their appointment will be regulated with reference to Para 223, Regulations for the Territorial Army 1948 as amended.

(v) The tenure of appointments on the permanent staff is regulated with reference to the orders issued by Government.

(vi) Bounty money to Territorial Army personnel of urban units would be credited in their IRLAs on receipt of the claims (I.A.F.A.-115) from the O.C units. It will be ensured that the conditions for the admissibility of the bounty money are fulfilled and certificate to that effect is furnished.

(vii) In the case of personnel belonging to urban units a day of training consists of 4 hours of actual military drill or instruction vide Rule 20 (b) of the Territorial Army Act Rules, 1948 and may be

made up of fractions of a day not more than 4 in number. The fractional periods consisting of less than 4 hours each can be carried forward so long as they, put together, do not exceed four in number; but no fractional period can be carried over to the subsequent year. If on any day the duration of training exceeds four hours, the excess will not be carried forward but will be ignored for purposes of pay and allowances including hair cutting/hair cleaning and washing allowance.

(viii) Pay and allowances for broken periods will be calculated on the basis of the number of days in the month in which such broken period occurs, vide Rule 13 FR Part II (1968 Edition).

(ix) Refreshment allowance to personnel of the Urban units will be adjusted in the IRLAs on the authority of part II orders supported by a certificate to the effect that the conditions for the grant under AI 282/54 have been fulfilled and will be taken into account while paying advance from the Imprest.

(x) Hair cutting/hair cleaning and washing allowances will be regulated with reference to Para 231 TA Regulation (1948) (Re-print October 1958).

(xi) The number of days of military training completed on hourly basis by Territorial Army personnel belonging to urban units during which period they are not embodied, is not to be treated as reckonable service for purposes of increments of pay.

(xii) While admitting GS pay to NGOs employed on the permanent administrative or instructional staff of any Territorial Army Unit, it will be ensured that service on such staff only has been allowed to count for this purpose.

PAY ACCOUNTING ARRANGEMENT – CIVIL GOVERNMENT SERVANTS IN TERRITORIAL ARMY UNITS

188.(i) The pay accounts of Civil Government servants who are members of the Territorial Army will be maintained by the PAOs., whenever the individuals are embodied under Rule 33 Territorial Army Act, Rules 1948 or called up for training or to attend a course of instruction. Whenever the individuals are so embodied they will receive pay and allowances at their civil rates or military rates appropriate to their Army ranks/appointments whichever are higher. In such cases the Civil pay in full for the period from the date of last payment in the Civil upto (but excluding) the date of joining the Territorial Army unit and thereafter the excess of the civil pay and allowances if any, over the army pay and allowances admissible according to the rank and appointment held are a charge against the Civil Government concerned and will be debited to the civil through the abstract of receipts and charges. For this purpose the PAOs will call for the nominal rolls of all such civil government servants from the OC Units and request them to obtain and forward the L.P.Cs. of these men from the civil accounts officers/heads of departments. The O.C. units will also be asked to note the civil pay and allowances with reference to the LPCs, in the pay books of the JCOs/ORs concerned so that the excess, if any of civil pay and allowances over those of military pay may be taken into account in regulating the advances. The civil rates of pay and allowances, if higher, will be shown in the audit cage under the headings "civil rates" in "justaposition" to the military rates of pay and allowances will be drawn in the accounting columns of the IRLAs and credits for the excess of civil pay and allowances over those of the military, if any, will be afforded in the miscellaneous credit column under the heading (in red ink) "debitable to Civil Department". Every quarter all the items which are debitable to Civil Estimates will be posted in a separate column in the summary and totalled and included in the abstract of receipts and charges for the month duly supported by schedules (in duplicate) giving full details such as numbers, rank, name, military pay and allowances,

civil pay and allowances, the difference between the two, names of the parent office etc., to enable the civil accounts officers to check the correctness of the debits and accept them. The schedules will be passed on to the Main Offices concerned along with the abstract of receipts and charges for raising the debits against the civil A.G.

NOTE:- In so far as civilians paid from the Defence Service estimates are concerned the entire pay and allowances of such personnel whether drawn at civil or military rates, will be compiled by the PAOs to the appropriate heads of accounts under main Head 2 of the Defence Service estimates. The military rates of pay and allowances or civil rates, if higher, will accordingly be drawn in the accounting columns of the IRLAs and no further adjustment in regard to the difference between Civil and Military rates of pay is necessary.

(ii) Statements of accounts in respect of these personnel will be issued based on the actual entitlements admitted in the IRLAs (i.e.,) civil rates of pay and allowances or military rates of pay and allowances appropriate to their rank or appointment whichever is higher.

(iii) During courses of instructions, all civil Government servants are entitled to receive pay and allowances at the full military rates or the full civil rates of pay, whichever are more favourable but the liability of the Defence Services is limited to the payment of military pay and Allowances appropriate to the rank/appointment in the Territorial Army units. The PAOs will, therefore, draw only military pay and allowances in the IRLAs for the period of actual military duty. LPCs will not be called for from the Civil Department. The PAOs will, however, intimate the military rates of pay and allowances, admitted to the individuals during the courses of instructions to the head of the office to which the Government Servant belongs to enable the latter to regulate the civil pay and allowances.

(iv) Civil Government servants called up for training are entitled to the full military pay and allowances appropriate to their rank/appointment in addition to the civil pay and allowances. L.P.Cs will not be called for in the case of personnel called up for training. It will not also be necessary to intimate pay and allowances admitted during periods of military training to the civil authorities as the individuals are entitled to both military and civil pay and allowances for such period.

NOTE:- The instructions contained in the last Sub-Para above are applicable to Civil Government Servants who are permitted to join Urban Units of the T.A., where training is imparted outside normal office hours. Civil Government servants joining provincial units of the T.A. where training is imparted on a whole time basis in a camp for a continuous period, are entitled to receive pay and allowances during such training, at the full military rates or the full civil rates of pay whichever are more favourable and not both together, but the liability of the Defence Services is limited to the payment of military pay and allowances. The instructions contained in Para 191 (i) above will be followed in the matter of adjustment of the excess of the civil pay and allowances over the Army Pay and allowances, in these cases.

189. As a standing arrangement, the Railway Administration have undertaken to draw and disburse pay and allowances to the TA personnel of Railway Engineer units (TA) whenever the individuals are embodied for service under Rules 33 or called up for training/courses of instruction mentioned in Rule 18 of TA Acts Rules, 1948. Funds required by the Railway units (TA) for payment of advance of pay to the individuals embodied for service will be obtained from the Regional PCsDA/CsDA/Field Cashier and debits for the bulk amounts supplied will be raised by the Regional

PCsDA/CsDA/PCDA(O) against the Railway Accounts Officers. The personnel called up for training/course are not, however, entitled to be paid advances of pay from Army Sources.

The PAOs will maintain only proforma accounts (IRLA) in respect of personnel of Railway Units (TA) in a separate binder. The details of ranks, group military pay and allowances etc., admissible for the periods of embodiment will be intimated to the Railway Accounts Officers.

As pay and allowances at the military rates for the period of embodied service/training/course are a charge against the Defence Department, debits raised by the Railway Accounts Officers on account of Military pay and allowances will be accepted and adjusted in the Defence Books against the proper heads of account. It should, however, be ensured that the debits raised by the Railway Accounts Officers on account of Military Rates of pay for the period of training represent only the quantum of military pay and allowances excluding dearness allowance and compensatory (city) allowance (if already included in civil rates of pay and allowances) as the individuals are entitled to draw both the rates of Pay and allowances (civil and military) during the period of training. In order to guard against charge being adjusted for one and the same period for a second time, a proper record of the adjustment of Civil ID Schedules will be kept in the Proforma Accounts of the personnel.

190. Employees of Post and Telegraphs serving in P&T UNITS (TA) will be paid by their parent offices during the embodiment under Rule 33 of TA Acts Rules, 1948, and debits on account of military pay and allowances when raised by the P&T concerned. During the periods of training, military pay and allowances only, excluding dearness allowance and compensatory (city) allowance (if already included in civil rates of pay and allowances) will be paid to the individuals by the OC Units (TA) from their Imprests, and the civil pay and allowances for such periods will be paid by the P&T Department only.

TERRITORIAL ARMY RESERVE

191. The Accounts of the Territorial Army Personnel transferred to the Territorial Army Reserve will be maintained by the PAOs maintaining the accounts of Territorial Army Units in accordance with instructions issued by the Main Office from time to time.

ARMY RESERVISTS

192. The accounts of personnel transferred to the Reserve will be closed in the normal manner as in the case of those discharged from service. These accounts will, however, be kept in the Ledger Group in a separate binder (in ascending order of Regimental numbers) prominently enfacéd "Reservists" In the case of Reservists directly enrolled in the "Reserve" fresh IRLAs will be opened in the manner laid down in Para 170 and kept in the "Reservists Binder in proper place. There IRLAs will be operated when the Reservists are called up for annual training.

193. Pay for the period of training admissible under Rules in Chapter VIII of Pay and Allowances Regulations (ORs) will be credited in the IRLAs of the Reservists concerned on the authority of Daily Orders Part II published by the OC Reservists/OC Units.

When reservists are called up for training, certified true extracts from IAB 64 in respect of entries relating to cash payment made to Reservists after their arrival for training together with the information regarding the period of training and the date by which it is expected to be completed will be received from the OC Reservists/OC Unit well in advance of the date of completion of

training. Immediately on their receipt, the total amount due to each Reservist will be worked out and intimated to the OC for payment from his Imprest on Acquittance rolls. The Acquittance Rolls will, on receipt in the PAO be posted in the IRLAs in the usual manner and the accounts closed to nil balance.

NOTE 1:- Jangi Inam and monetary allowance attached to all awards and rewards may be authorized for remittance to the Reservists in cases where awardees so desire, the amount can be remitted to them monthly by Money Order (as in the case of F.A.M.O.) after deducting M.O. commission charges from the amount due.

194. Blank

DEFENCE SECURITY CORPS

195. The pay accounts of JCOs and ORs of this Corps will be maintained on IRLA system by the PAO attached to the Corps. Rules regarding their pay and allowances are contained in Chapter IX of pay and Allowances Regulations ORs and it will be ensured that these rules are strictly followed while remitting there pay and allowance.

The IRLAs will be maintained on Platoon basis. Pay and allowances of the platoon serving with Navy and Air Force will be compiled to the relevant code heads of these services.

NATIONAL CADET CORPS

196. The pay accounts of JCOs/NCOs/ORs of the Regular Army posted on the permanent staff of NCC Units will be maintained by the PAOs attached to parent Regiment/Corps Centres of these personnel. These personnel are entitled to the same pay and allowances as are admissible to Regular Army Personnel. Any extra concessions claimed will be audited with reference to the Order's issued by Govt. authorizing such concessions.

197. The service documents of personnel reemployed/re-enrolled on the instructional Staff of NCC/ACC Units, under the terms and conditions laid down in AIs 71/58 and 72/58 will be maintained by the Records Office of the Corps/Regiment to which they belonged in their former service. Accordingly their pay accounts will be maintained by the PAOs attached to the Record Offices maintaining their documents.

AFPP FUND ACCOUNTS

(Extracted from APPENDIX 'F' to OMX Vol.I 1992 Edition)

198. **Introduction**

(1). PAO (ORs) who maintain the Pay Accounts of Army Personnel, also maintain the AFPP Fund Accounts of these personnel.

(2). The following categories of Army Personnel are eligible to subscribe to the A.F.P.P. Fund.

Junior Commissioned Officers (including Honorary Commissioned Officers) other ranks (excluding boys) and NCs (E) of the regular Army, Personnel of the Defence Security Corps, Regular Army Personnel seconded to the Territorial Army and National Cadet Corps.

NOTE:- "Personnel of the Territorial Army other than those seconded from the Regular Army are not eligible to subscribe to the Fund. Subscription to the AFPP Fund be Compulsory for Ex-JCOs/NCOs/ORs re employed / re-enrolled, on the instructional staff of the National Cadet Corps and

the conditions of one year continuous service will not apply to them as they are re-enrolled personnel.

(3). The A.F.P.P. Fund Account will be maintained in the I.R.L.A. itself. The Accounting sheet of the I.R.L.A. form has at its bottom a cage for the following:-

(i) Fund Account for the three months of the relevant quarter.

NOTE – The “Fund” months corresponding to the Pay months March to February will be April to March.

(ii) For working out the progressive totals from the 1st April of monthly balances as well as subscriptions, refunds etc.,

(iii) For the Annual Fund Account.

(4). The Fund Account is incorporated in the IRLA itself and is maintained in the Ledger Group including the following allied items of work-

- i. Check of application and nominations forms and safe custody of nomination forms.
- ii. Final settlement of Fund Accounts.
- iii. Examination of the title of the claimants in cases of death etc.
- iv. Adjustments in the Fund Accounts in rectification of mistakes during the past periods.

199. **Admission**

(1). Categories of Army Personnel mentioned in Para 198(2) are eligible to subscribe to the AFPP Fund.

(2). All applications for admission to the AFPP Fund are required to be submitted in duplicate on the prescribed form (IAFA-830) standardized under A.O. 200/60 by the Unit / Formation to the PAO (ORs) concerned.

200. **Nomination**

(1). The instructions to be observed in the preparation and submission of nomination forms are laid down in Rule 8 of the A.F.P.P. Fund Rules.

(2). The nomination form is necessary in order to facilitate disposal of the Fund Money that may stand to the credit of the subscriber in the event of his death before that amount has become payable or having become payable has not been paid. The absence of valid nomination particularly in cases of subscribers not possessing family may entail difficulties in the PAO in the disposal of Fund Money that may stand to their credit in the event of their death before that amount has become payable or having become payable has not been paid to them. To obviate such difficulties, it is of utmost importance to ensure that the nominations are invariably received from the subscribers along with the applications at the time of initial admission to the Fund. Nomination Forms wherever, not received should be called for from the Unit / Formations concerned citing reference to Rule 8 of the A.F.P.P. Fund Rules and the receipt thereof closely watched through the medium of Guard File” maintained in the Central Fund Cell of the PAO .

(3). These Nomination Forms received will be carefully scrutinized to ensure that they conform to the provision laid down in Rule of the A.F.P.P. Fund Rules.

(4). On receipt of the Nomination Forms from the Units / Formations, the PAO should exercise the following checks:-

(i) See that the nomination has been in one of the Forms prescribed in the Rule 8 of the A.F.P.P. Fund Rules as may be applicable to the subscriber.

Note 1:-A nomination made on an obsolete form will not be considered valid in the law courts

NOTE 2:-Separate Forms have been designed for subscribers with a family and for those without a family. This is indicated by the heading printed on the top of each forms.

(ii) See that the nomination has been made in favour of members of the family as defined in Rule 2(iii) of the AFPP Fund Rules. If at the time of making the nomination the subscriber has no family, and it is made in favour of other person / persons, it shall be seen that a provision has been made in the Nomination form that it shall become invalid in the event of his subsequently acquiring a family. If, however, at the time of making the Nomination the subscriber has only one member of the family, he shall provide in the Nomination that the right conferred upon the alternate nominee shall become invalid in the event of his subsequently acquiring other member or members of his family.

NOTE 3:- A subscriber possessing a family cannot make a nomination in favour of a person other than the members of his family.

(iii) See that all the columns of the Form have been duly completed, and the signature of the subscriber is attested by two witnesses;

(iv) See that where the subscriber nominates more than one person, he specifies in the nomination the amount or share payable to each of the nominee in such manner as to cover the whole of the amount that may stand to his credit in the Fund at any time.

Note 4:- The above requirement should also be complied with completing the column of alternate nominees(s) when the right has been conferred on more than one person.

Note 5:- Vague terms, e.g. "Lump Sum" instead of writing "full " or "whole" should not be used.

(v) See that the place and date of execution of nomination forms have been given in all cases, as otherwise, it cannot be determined whether a minor has attained majority or not at the time of death of the subscriber, it should also be seen that the addresses and occupation of witnesses have been given in all cases.

Note 6:- It is not the choice of the subscriber to nominate a guardian of his minor children. This is to be decided by a Civil Court.

(vi) See that the Nomination Form is free from erasures, alternations or over-writings.

Note 7:- In respect of Army Personnel whose AFPP Fund Accounts are maintained by the PAOs, the Army Number itself serves as the Fund Accounts Number. Hence there will be no need to note that Fund Account Number in the top right hand corner of the nomination forms as in the case of GP Fund. The Nomination Forms will be filed in the "Central Fund Cell" in guard files in the in order of Army Numbers. There will be provision in each Guard File for a block of 500 Accounts. A sheet will be pasted on the left inside of the Guard File in the proforma appended below showing the Army

Number of all the individuals coming within the block. As and when the application form/ Nomination Form/ revised nomination form of a subscriber is received, the dates of its receipt will be noted in the sheet against the Army Number. Simultaneously, an entry regarding the receipt of the application form/nomination will also be made in part I of the IRLA.

(vii) See that a subscriber when at any time cancels a nomination by sending a notice in writing to the PAO through the OC Unit, he sends also along with such notice a fresh nomination made in accordance with the provisions of Sub-Rule (a) to (c) Rule 8 of the AFPP Fund Rules.

Note 8:- Every nomination made and every notice of cancellation given by a subscriber shall to the extent that it is valid takes effect on the date on which it is received by the Accounts Officer.

(viii) See that a revised nomination form when received, is scrutinised and dealt with in the same manner as the original nomination form, and the superseded form is cancelled and returned to the subscriber, so that the subscriber may know that no mistake or omission has occurred in substituting the revised nomination for the old one.

(5). It will be the personal responsibility of the Head of the PAO to ensure that guard files containing the Nominations are kept in the safe custody, and if necessary, over the supervision of a Gazetted Officer. If, however, the Gazetted Officer entrusted with the custody of these forms feels the necessity of an additional help in discharging this responsibility at any stage, he may be assisted by one more selected SO(A)/AAO/Trusted clerk under the personal orders of the Head of the PAO, purely as a local arrangement. When one officer is relieved, the Officer taking over charge will certify that all the nomination forms are on record, and have been personally checked by him. As a further safeguard physical verification of nomination forms should be done once in three years by the Gazetted Officer concerned personally who may be assisted by an SO (A)/AAO/Clerk, the responsibility for verification and safe custody being that of the officer himself. The certificate of physical verification of nomination forms will be endorsed on the proforma.

PROFORMA

S/no	Name	Date of enrolment	Date of Admission
1	2	3	4
Date of receipt of application form	Date of receipt of nomination form	Date and reason for closure of accounts	Remarks
5	6	7	8

Note 9:- The provisions of Paras 28 to 31, section 2 of the chapter on GP Fund (Defence Services) incorporated in Appendix "F" apply mutatis mutandis.

201. Subscription

(1). The orders governing the conditions, rates and realization of subscription are contained in rules 3 to 5 of AFPP Fund Rules as modified by AI 4/S of 1960.

(2). The recovery of subscription shall commence from the month following that in which the individual completed one year's continuous service irrespective of whether or not application is received. However, if the individual so desires he may be admitted to the fund as a voluntary subscriber before he complete a year continuous service.

(3). The minimum rate of subscription will be as per instructions issued by GoI time to time. However, there will be no restriction if any individual voluntarily wishes to subscribe at a higher rate.

(4). As a measure against inflation, the Government of India have suspended, until further orders the upper limit upto which a subscriber to AFPP Fund can subscribe to the Fund and have permitted that the amount of subscription may be increased once at any time during the course of the year in addition to the alteration permissible at the beginning of the Financial Year and the alteration necessitated by substantive promotion vide Rule 4(ii) of the AFPP Fund Rules.

In the event of an individual being promoted / demoted the rate of subscription should be changed from the first of month in which he draws the revised full month's increased / decreased emoluments. The minimum rate of subscription being a compulsory charge against pay will be recovered, irrespective of the fact whether the IRLA shows a Credit or Debit balance.

(5). Change in the rate of subscription desired by the subscriber is intimated through the form prescribed for the purpose viz., IAFA-831 standardised under A.O. 200/60. These change statements will be recorded in the ledger groups concerned under the orders of SO(A)/AAO after scrutiny and action.

202. Interest

(1). The Orders governing the rate and adjustment of Interest on deposits and balances are contained in Rule 6 of the A.F.P.P. Fund Rules.

(2). No interest should be allowed on un authorised deductions made towards AFPP fund. The rate of interest admissible during each financial Year on deposits and balances at the credit of the subscribers to the General Provident Fund, and other similar funds is notified by the Government of India each year.

(3). Period of which Interest is calculated on AFPP Fund Deposits after the depositors' death or retirement:

Rule 6(iv) of the AFPP Fund Rules lays down that, before the amount at a subscriber's Credit in the Fund is finally paid his account shall be credited with Interest upto the end of the month preceding that in which the payment of made or upto the end of the sixth month after the end of the month in which he quitted the service or died, whichever of these period is less. No condition is imposed in the Rule for payment of Interest for six months. The effect of this Rule, as it stands, is that if a subscriber or his nominees, etc. does not draw the amount until after six months or more months have elapsed, since the end of the month in which the subscriber's death or retirement took place. Interest is allowed for a period of six months only and no more. The reasons for the non-withdrawal is immaterial.

NOTE: - In relaxation of the normal rules the authorities indicated below are authorized to admit interest upto the periods shown against them after they have personally satisfied themselves that the delay in payment was occasioned by circumstances beyond the control of subscriber or a person

to whom such payment was to be made, and in every such case the administrative delay involved in the matter has been fully investigated and action taken as necessary :

Up to one year PAO Concerned

Up to any period PCsDA/CsDA concerned.

203. Postings / Closings of Fund Accounts

(1). The Fund Account Contains columns for opening balance at the beginning of the month, subscriptions, refunds, drawals (Temporary advance, Final withdrawal and Final payment) and credits and debits on account of corrections for past period.

(2). Credits to the Fund on account of subscription, refund of withdrawal and recovery of interest (on loans) will be entered in the Fund Account simultaneously with the recording of corresponding debit entries in the IRLAs at the time of monthly closing of Pay Accounts.

(3). Debits to the Fund will be posted in the Fund Accounts when the fund bill is processed by the Fund cell. However, in final settlement cases payments will also be made directly into the bank accounts of the individuals.

NOTE 1:-Gorkhas who desire payment in Nepal will be paid through the record Office care Military and Air Attache, Embassy of India, Nepal or the Record Offices G.R.D. Kunraghat /Ghoom as the case may be.

NOTE 2:- In final settlement cases, while authorizing payment of Fund balance, a suitable note will be made in the Fund Account against the column 'Closing balance'. When the voucher for final payment is received and posted the fact of payment of having been made will be endorsed prominently in the Fund Account.

NOTE 3:- So long as the Pay Account does not close to NIL Balance the Fund balance will be retained in the Ledger Group. When the IRLA is closed the Fund balance if outstanding for a period of three months from the date on which the IRLA is closed to NIL balance will be transferred to the Central Fund Cell to avoid accumulation of IRLAs in the Ledger Groups.

(4). The fund accounts will be closed by the system along with the pay monthly.

(5). Interest due from the Government will normally be calculated immediately after the closing of account for last month of the financial year. However, when an account comes up for final settlement, interest due will be calculated and credited in the Fund Account (in the column meant for affording credits for past periods) at the time the final payment is authorized.

(6). Interest for the year will be calculated on the progressive balance of monthly balances at the end of the year. The closing balance in the Annual Account which will be struck should be the same as the total of the closing balance in the Fund Account for the last quarter of the year and interest for the year.

204. Reconciliation

(1). The summary for each month will provide for :-

- i. Opening Fund balances.

- ii. Balance in Fund Accounts transferred to the task from other PAOs.
- iii. Credits to the Fund (Other than interest paid by the Government) i.e. subscription, refund of withdrawals and interest on withdrawals recovered from the subscriber.
- iv. The Fund Accounts contains columns for opening balance at the beginning of the year, subscriptions, refunds, draws (Temporary advance, final withdrawals and final payment) and credit and debits on account of corrections for past periods.
- v. Interest due from the Government.
- vi. Balances in Fund Accounts transferred out of the task to other PAOs.
- vii. Debits to the Fund.
- viii. Closing Balances.

NOTE 1:- Regarding the transfer of Fund Accounts between PAOs under one PCDA to another, the following procedure is to be adopted:-

When an IRLA is transferred from the PAO (ORs) under the control of the PCDA to another the closing balance in the fund account at the end of the preceding month will be transferred to the PCDA concerned through Defence Exchange Account. The duplicate copy of the punching medium supported by the details of IRLA transferred and the PAO to whom it is transferred should be sent to the Main Office in the usual manner for preparation of DIDs

- (2). On Completion of reconciliation the task-holder will arrive at the one-line figure for his task in respect of the Fund Summary every month in respect of cases finally settled manually.
- (3). The figures for the group will be consolidated and the one-line figure for the group will be furnished to the "Central Fund Cell" not later than the 2nd of the 2nd month following the pay month.

205. **Control of Vouchers relating to Fund Payments**

- (1). Fund payments will be made directly into bank accounts of individuals. However, final payments are also made by money order by Record Office and or directly by the PAOs. In respect of Gorkhas who desire payment in Nepal, Payments will be made either through the Record Office Care Military and Air Attache, Embassy of India, Nepal or the Record Offices. G.R.D. Kunraghat/Ghoom.
- (2). The PAOs will follow the following procedure:-
 - (i) Punching medium in triplicate (debiting the amount to AFPP Fund Head per contra Credit to "Cheques and Bills".
 - (ii) Two copies of DP Sheet (One DP Sheet for all bills passed for the day allotting consecutive voucher numbers) and
 - (iii) Three copies of letter of intimation (one copy will be retained as office copy one each to Record Office and the Payee)
- (3). The passed Contingent Bill endorsing therein the payment encasement together with (i) the D.P. Sheet in duplicate (ii) punching medium in duplicate duly allotting the voucher number and (iii) five copies of the letter of intimation will be forwarded by the Ledger Group to the 'D' Section .
- (4) Payments to Gorkhas through Record Offices Embassy of India, Nepal or GRD Kunraghat/Ghoom.

In respect of Gorkhas of Nepal Domicile Who desire final payment of AFPP Fund accumulations through the Record office care military and Air Attache, Embassy of India, Nepal the payment authority will be issued by the PCDA/CDA concerned on approaching by PAO to COA, MEA, New Delhi who will raise debit against PCDA (P) for the payments made. In these cases debits are received in the Accounts Section of the PCDA/CDA concerned from the PCDA (P) Allahabad through Defence Exchange Account. On receipt of the debits the D.I.D. schedules will be forwarded by the Accounts Section to the PAOs for adjustment and posting in the relevant Fund Accounts.

(5). In case where Gorkhas desire final payment in Kunraghat/Ghoom the payment authority will be issued by the PAO to the Record Offices GRD Kunraghat/Ghoom without calling for contingent bill in advance. The AFPP Fund code head to which the amount is to be compiled (0/015/10) will be prominently indicated in red ink on the payment authority itself, which will also contain a request that the amount should be paid on a contingent bill and that the original payment authority together with the contingent bill should be forwarded to the PCDA (CC)/CDA Patna in support of the monthly accounts.

NOTE:- Payments of temporary advances and final withdrawals to the personnel of the Record Office GRD Kunraghat/Ghoom will also be on these lines.

(6). The PCDA (CC)/CDA Patna will compile the payments to the AFPP Fund head and forward the debit schedules alongwith the original payment authorities and the receipts given by the individuals to the PAOs concerned. In respect of final payments the contingent bills will also be sent to the PAOs after audit of the monthly cash accounts. On receipt of the debit schedules the amounts will be posted in the relevant Fund accounts.

(7). Defence I.D. Schedules received from the Accounts Section of the PCDA/CDA concerned in respect of payments made through the Record Office, Care Military and Air attache, Embassy of India, Nepal and debit schedules and connected documents received from the PCDA (CC)/CDA Patna in respect of payments made through the Record Office, G.R.D. Kunraghat/ Ghoom will be received centrally by the PAO and scheduled them to the concerned Groups concerned through a 'Control Register of AFPP Fund payments.

NOTE: - Amounts paid from the Cash Assignments of the GRD Kunraghat/Ghoom and compiled to the AFPP Fund Head by the PCDA (CC)/CDA (Patna) during the year will be transferred to the concerned PCDA/CDA by them in bulk at the end of the financial year.

206. Preparation and Despatch of Annual Statement of Accounts

(1). Annual statements of AFPP Fund Accounts will be reflected in the March pay slip generated by the DDP

(2). In the forwarding memo a clear indication will be given that in addition to the statement of accounts for the month of March and Annual statement of Fund Accounts for the year are also enclosed.

207. Complaints Received from Subscribers on Annual Statement of Accounts

(1). Subscribers are required to satisfy themselves as to the correctness of the amounts shown in the Annual Statements and report errors, if any, to the PAOs within six months of their receipt vide Rule 10(iv)(b) of the AFPP Fund Rules. All such Complaints should be carefully looked into and discrepancies rectified under intimation to the units/formations with which the subscribers are

serving. If it is found that there is no discrepancy in the Annual Accounts the correct position should be explained to the subscribers concerned.

208. Final Payment of Accumulations in the Fund

(to be dealt with by NE section, wherever separate NE section exists)

(1).(i) The orders regulating the final payment of the A.F.P.P. Fund accumulations to subscribers on discharge, death etc, are laid down in Rule 9 of the AFPP Fund Rules. The legal position regarding the power of disposition of deposits and repayment of deposits on the death of a subscriber or depositor is explained in Paras 4, 5 and 6 or Memorandum Explanatory of Government Provident Fund Rules vis-a-vis the law on the subject.

(ii) Resignation of an appointment to take up another appointment under Government does not tantamount to the quitting of Government Service for the purpose of Rule 9 of the AFPP Fund Rules.

NOTE 1:-The above orders apply to all cases in which it is known that the individual concerned is not quitting Government Service.

NOTE 2 :- The intention underlying clause (2) above is to prohibit final withdrawals of the deposits only when a subscriber resigns one appointment under Govt. in order to accept another such appointment and both appointments are such that the incumbent is eligible to subscribe to a Provident Fund. It is not the intention that the balance standing to the credit of a subscriber remain in the Fund when he quits service in which he was entitled to subscribe to the Fund in order to accept employment in which he is not so eligible to subscribe to the Fund.

(2). In accordance with Section 4(1) of the Provident Fund Act, 1925 in case where the deceased subscriber has no family and no nomination subsists the discretion to disburse the sum standing to the credit of the subscriber not exceeding Rs. 5,000/- is vested in the officer whose duty is to make payment. Also as per example 4 of Para 6 of Memorandum Explanatory of Government Provident Fund Rules vis-a-vis the law on the subject read with Para 2(1) of AFPP Fund Rules, this discretion is to be exercised by the Head of the PAO.

(3). In order to eliminate delay in final payment of Fund Money to the subscribers on their discharge from service, along with the final settlement proforma for the finalisation of the Pay Accounts, the officer commanding centre/depot will forward to the PAO application from the individual for final payment of Fund accumulation.

(4). The Payment will be authorised to be made directly into the personnel bank accounts of the individual.

NOTE: - Gorkha soldiers of Nepal domicile have option to obtain final payment through the Record Offices, Embassy of India, Nepal or G.R.D. Kunraghat/Ghoom.

(5). The following checks will be exercise while dealing with the applications for final payment:-

(i) The applications will be scrutinized to see that fund accumulations have become payable under the rules of the Fund.

(ii) The general Scrutiny of the fund account will be confined to the last financial year prior to that in which final settlement takes place of the period for which review of the IRLAs by the Review Section of the PAOs has not been carried out, if this extends beyond one year.

NOTE 1:- In case where the amount standing to the credit of the subscriber appears to be heavy in comparison to his subscription, an intelligent audit of the Fund Account will be carried out and if necessary, the general scrutiny will be extended to cover the periods interior to five years to ensure that there is no excess credit in the Fund Account.

NOTE 2:- while carrying out the general scrutiny it will be ensured that:-

- a) total subscriptions and refund of withdrawals debited in the IRLA during the period agree with the credits in the Fund Account.
- b) interest allowed from the date of admission to the fund or during the period of general scrutiny whichever is less has been correctly worked out, and
- c) all debits relating to temporary advance, final withdrawal etc., have been taken into account. Discrepancies, if any, coming to light will be reconciled.

(iii) Debit vouchers received in the PAO but not yet posted in the Fund Accounts will be scrutinized to see that all debits pertaining to the subscriber have been taken into account. Payment authorized for which voucher have not yet been received will also be taken into account.

(6). The amount due will be calculated after crediting interest upto the end of the month preceding that in which payment is proposed to be made or upto the end of the sixth month after the end of the month in which the subscriber quit service or died whichever of these period is less. The interest will be credited in the Fund Account in the column meant for affording credits for past periods. A suitable note of the amount of terminal Fund Balance will be made against the column 'Closing balance in the Fund Account'. The relevant columns in the Fund summary will also be posted.

(7). On the last accounting sheet of the IRLA a final settlement endorsement will be made with a rubber stamp showing No..... dated..... for Rs. (Rupees.....only) issued" with dated initial of the SO(A)/ AAO and Accounts Officer concerned

NOTE 1 :- The entries and scorings /alteration / interpolation in the final closing balances of the Fund Accounts as well as Fund summary will be attested by the SO(A)/ AAO and Accounts Officer.

NOTE 2:- In respect of nominees/beneficiaries of deceased subscribers payments will be made by PAOs. In cases where applications are received from the nominees of deceased subscribers the nominations forms will be scrutinized to see whether the application has been made by the correct person. Thereafter, the Checks detailed in Para 208 will be carried out, the amount due will be calculated and intimated to the Record office for preferring a contingent bill. Even if applications are not received from the nominees/ beneficiaries of deceased subscribers the amount due will be calculated and intimated to the Record Office for preferring Contingent bill.

(8).The receipt of the Contingent bill will be watched through the 'Progress Register of AFPP Fund Final Payments'. On its receipt the Contingent bill will be scrutinized to see that -

- (i) it has been pre-receipted by the payee over a revenue stamp wherever necessary and countersigned by the Officer Commanding/Record Officer.
- (ii) the amount claimed agrees with amount intimated.
- (iii) the mode of payment has been specified.

(9). After the bill is passed for payment further action for payment will be taken as detailed above.

(10). In respect of Gorkhas of Nepal domicile who desire final payment through the Record offices, Embassy of India in Nepal or GRD, KUNRAGHAT/GHOOM, action will be taken as detailed in above Paras.

(11). Deserters cannot be deemed to have quit service within the meaning of Rule 9(iii) of the AFPP Fund Rules unless they are duly dismissed or discharged from service. The amounts at credits in the Fund in such cases become payable only when the dismissal /discharge is notified.

Payment due to Minor Children

(12) The payment of provident Fund money to the extent of Rs.5000/- (or the first Rs.5000/- where the amount payable exceeds Rs.5000/-) on behalf of the minor(s) can be made to his/their natural guardian or where no natural guardian exists to the person considered fit by the Head of the office to receive payment on behalf of the minor(s) without requiring him to produce a guardianship certificate. The person receiving payment on behalf of the minor(s) should be required to execute a bond signed by two sureties agreeing to indemnify Government against any subsequent claim. The balance in excess of Rs. 5000/- if any, would be paid in accordance with the normal Rules.

(13). It is essential, however, that in the absence of a natural guardian there should be adequate prima facie grounds for making payment to the person claiming it. Such grounds can exist only if he/she is shown by a sworn declaration to be de-facto guardian and his/her bonafides have been ascertained. Even if a guardian has not yet been appointed by the Court, if the minor and his property are in the custody of some person such person is in law a de facto guardian. The authorities making payment should therefore, require the person who come forward to claim payment on behalf of the minor to satisfy them by an affidavit that he is in charge of the property of the minor and is looking after it or that if the minor has no property other than the Provident Fund Money, the minor is in his custody and care. The affidavit is to be produced in addition to the Indemnity Bond with suitable sureties.

Authority: Government of India, Ministry of Finance, (Department of Expenditure) O.M.No. 25(2)/EV/(B)/65, dated 14th May, 1965, the provisions of which have been extended to service personnel who are subscribers to the AFPP Fund/DSOP Fund, vide Government of India, Ministry of Defence No. 93534/AG/PS3(---)/7440/D (Pay/Services), dated the 8th October, 1965.

(14). The form of Indemnity Bond to be used for the drawal of Fund Money due to the minor/Child/Children of a deceased subscriber by a person other than its/their natural guardian is the one referred to in the Government of India, Ministry of Defence, NO.92338/Org. 4(civ) (d)/ 11835/Civ.II, dated 11.10.68. Although ordinarily, it may not be necessary to obtain an indemnity Bond in the case of a natural guardian, as the heading of the form will show the form may be used after suitably amending the heading of, in the event of a dispute, an Indemnity Bond is considered necessary.

(15). The form of Indemnity Bond prescribed above can be suitably amended and used or the drawal of Fund Money by the legal heir of a deceased subscriber who leaves no family and has not nominated any person under rule 18 of the AFPP Fund Rules.

(16). As the stamp duty payable on the Indemnity Bond is to be borne by the Government the Indemnity Bond executed on any durable plain paper may be accepted without the stamp affixed thereon, i.e., there will be no need to affix the stamps on the indemnity Bonds. The Indemnity Bond should be signed by the obligor and the two sureties personally or by their respective constituted attorneys duly appointed by the power of attorneys. It should be accepted for and on behalf of the President of India by an officer duly authorized under Article 299 (1) of the Constitution of India.

(17). When there is no guardian appointed by Court payment in excess of Rs. 100/- may be made to a Hindu widow as the natural and legal guardian of her minor children and she should not be required to execute an Indemnity Bond unless the circumstances in any particular case should justify such a precautionary measure. The dispensation of the Indemnity Bond in such cases rests at the discretion of the officer responsible for the payment.

NOTE: - Under Hindu Law, a stepmother is not the natural guardian of her minor step-son and in this case an order of the Court would be necessary.

(18). Title of a widow to receive payment on remarriage

The title of a widow to receive the payment of Fund money at the credit of her deceased husband is not affected by her subsequent marriage, as the money is vested in her at the time of the subscriber's death.

(19). The provisions of Paras 208, 209, 210, 211 and 216 of the Chapter on GP Fund in relation to the civilians in Defence Services (including personnel of the DAD) are generally applicable.

(20). After final payment of Fund accumulations in respect of a subscriber all the relevant Fund Documents (viz. Fund Ledger Cards) and the nomination form will be recorded with the closed IRLA of the individual in the same Jacket.

(21) Transfer of Balances

When a subscriber to AFPP Fund is granted commission his AFPP Fund accumulations (including Interest due up to the month for which last recovery of subscription was effected) will be transferred by the PAOs to the PCDA (O), Pune, for crediting the same to DSOP Fund. The transfer will be effected by charging the amount to AFPP Fund head per Contra Credit to the remittance head of PCDA (Officers). The duplicate copy of the Punching Medium with full details will be forwarded by the PAO to the Accounts Section of the Main Office of the PCDA/CDA concerned for preparing DID Schedule and onward transmission to the PCDA (O), Pune.

(22). In the cases of the civilians of the Army Ordinance Corps militarized under AI 317/42 who subscribed to the AFPP Fund, and who may revert to the Civilian Status, the accumulations in the AFPP Fund upto the date of such reversion, together with Interest thereon will be transferred to the CDA (FUNDS), Meerut, for credit to GP Fund (Defence Services) on the lines laid down in Paras above.

CHAPTER – VII

REVIEW SECTION

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OBJECTIVE

209. The objective of Review Section is to ensure that the IRLAs/IRLAs are maintained properly by the ledger Groups.

GENERAL

210 (i) The objective of Review Section in a P.A.O. is to conduct regularly an intelligent scrutiny of the work done in the P.A.O. It will be directly under and responsible to the Head of the P.A.O. The section will function as an aid to the ledger clerk and will work in close accord with the ledger groups.

(ii) For the purpose of conducting the concurrent review, the selection orders of the Head of the P.A.O. will be obtained on a monthly programme (and not far ahead) in two selection Order Registers, viz., "Register of Review of IRLAs' and "Register of Review of ancillary items", to be maintained centrally in the form given below:-

Selection Order No.	Date	Binder No. & Unit (For IRLA review) name of the unit (For ancillary item)	Document to be reviewed	Date of last review of IRLA	Selection order by head of PAO
1	2	3	4	5	6

Dated initials of Head of PAO	Date on which review completed	No. of observations	Dated initials of	
			Auditor/AAO/	SO(A)
7	8	9	10	11

In the case of IRLA review, completion of columns 8 to 11 of the register should be made as and when the review of IRLAs in each binder is completed and should not be postponed till completion of the review of IRLAs of the whole unit. These registers will be submitted to the Head of the PAO on the 5th of each month.

(iii) The details of review conducted on each selection order will be recorded in "Review Slips" which should be maintained by each review auditor in the form given below :-

Name of Review Auditor

Name of documents reviewed

Unit Selection Order No.....

Accounting Quarter Affected

Date	Item No. of Part II order voucher No. etc.	I.R.L.A/. affected	Nature of discrepancy	Whether rectified on spot	If not rectified why not
1	2	3	4	5	6

Dated initials of		Remarks of Head of PAO
Auditor	AAO/SO(A)	
8	9	10

(iv) Discrepancies should as a rule be rectified on the spot. The onus of rectifying the discrepancies by Review Section rests on the Ledger Groups concerned who maintains the IRLA.

(v) The AAO of ledger group will be responsible for progressing the items of discrepancies noted by the Review Section towards speedy settlement.

(vi) The Head of P.A.O will take action not only to rectify errors brought to his notice but also to prevent their recurrence. Internal correspondence between Review Section and Ledger Groups will be eliminated as far as possible.

(vii) For purpose of recording particulars of unreviewed IRLAs and for watching the Completion of review of such IRLAs, within a fortnight of receipt of lists from the Ledger Groups, a register in the form given below will be maintained in the Review Section.

Sl. No.	Army Number	Rank	Name	Unit	Group to which the IRLA has been transferred
1	2	3	4	5	6
Date of receipt of list from Ledger Group		Date of completion of review		Initials	
				Auditor	AAO/SO(A)
7		8		9	10

FUNCTIONS

211. The main functions of the Review Section may be broadly divided into the following headings:

I. Concurrent Review of IRLAs which includes:

(i)Scrutiny of IRLAs/IRLAs/MPS

(ii) Checking of allied documents

(iii) Periodical review, by random selection, of the application of the new orders as decided by the head of the PAO and the concerned reviewing officer/Main Office.

II. Detailed manual Review prior to issue of LPC

The procedures to be followed in carrying out the functions under the first two categories are given in the 'Drill' appended to this section. Where percentage checks are prescribed they should be taken as a guide only and may be increased in the interest of efficiency by the Head of the P.A.O. or the concerned reviewing officer/Main Office.

As regards the functions of the Review Section under the concurrent review greater uniformity in the application of new orders should be achieved by periodical review. A review of certain selected items of pay and allowances in issue or a check of the application in actual practice of selected Government Orders etc., will be conducted and a special report showing the result of review will be submitted to the Head of the P.A.O. The intention of such a review is to detect any errors which may have remained unnoticed.

212. DRILL FOR REVIEW SECTIONS

(Referred to in Para 211)

(1). Scope of Review

The review will in general be carried out to the extent prescribed below. The restriction of review to the extent prescribed will be dependent on the fact that the IRLAs /IRLAs maintained in ledger groups have been kept reasonably well in the past and have been free from serious or numerous defects. If the review of certain items indicates numerous irregularities and deviations from the prescribed procedure, the Head of the P.A.O. should extent the scope of review using his judgement and discretion as to how this should be done and to what extent. In all such cases the Head of the P.A.O. will report the facts specifically to the concerned reviewing officer/Main Office.

(2). Scrutiny of I.R.L.A.s

A concurrent review will be carried out over all the IRLAs maintained by the ledger groups.

(3).(a) The total number of IRLAs maintained in Ledger groups will be divided equally and review will be completed within the specific period prescribed by Head of PAO/ Main office and report on the said regard has to be furnished to Main office.

The entire audit cage viz., Part III of the IRLAs from the date of last review will be subjected to a general scrutiny to see that:-

(i) All changes have been checked by the ledger groups AAO/SO (A)

(ii) Rates of pay shown are correct, and corresponding adjustments are made in the concerned IRLAs

(iii) Changes in the rate of AFPP Fund Subscription wherever involved on account of changes in rates of pay, have been effected.

NOTE 1:- Any omission noticed will be brought to the notice of the ledger group AAO/SO(A) for rectification, but serious omission should be brought to the notice of Head of the PAO.

NOTE 2:- This general scrutiny does not include either verification of Part II Orders (except where glaring irregularities are noticed)

Recoveries of AFPP Fund and PLI, subscriptions as also loans and advances etc., are regularly effected and correspond to the deductions noted in Part II of the IRLAs.

(b) The remaining accounting sheets of the IRLAs from the date of last review will be subjected to a general scrutiny to see that –

i) Opening balances (including Fund Balances) agree with the closing balances of the previous quarter;

ii) Full particulars (period and authority, nature of the allowance) of all miscellaneous credits and debits have been noted in the respective columns, and there are no overlapping credits or short debits.

(iii) Continuity of pay book serial numbers exists; and

(iv) Family allotment is not remitted after the individuals cease to be eligible for remittance through official channels.

All miscellaneous credits amounting to Rs.50 and above will be checked from IRLAs into the vouchers and the items so checked will be initialled by the auditor concerned in the voucher and ticked in the IRLA.

(4). The IRLAs reviewed will be suitably enfaced showing the period upto which reviewed.

The particular period upto which a binder has been reviewed will be shown on the inside of the back binder cover in the proforma appended below:-

Binder No. and Name of the Unit	Period upto which reviewed	Dated on which review completed
1	2	3

(5). When IRLAs are transferred to other PAOs they should be reviewed upto the date of transfer before effecting the transfer. In the case of transfer of IRLAs in the same PAO, a list of all IRLAs transferred in a month which have not been reviewed but are taken into the binder already reviewed in the current year will be received in the Review Section. The Review Section will record the particulars of unreviewed IRLAs shown in the above list in a Register to be maintained in the form given below and arrange to review the IRLAs within a fortnight of the receipt of the list from the ledger group –

Sl. No.	Army No.	Rank	Name	Unit	Group and binder No. to which the IRLA has been transferred Unit/GP to which MPS is moved
1	2	3	4	5	6

Date of receipt of list from ledger group	Date of completion of review	Initials	
		Auditor	AAO/SO(A)
7	8	9	10

(6). The selection of the particular Month and the method of selection of vouchers for the detailed review are left to the discretion of the Head of the PAO.

NOTE: - An element of surprise should be maintained by selecting different 'Accounting month for different binders of IRLAs for detailed review in each "Review month" instead of invariably selecting the same accounting month' immediately preceding the 'Review month for all binders selected for review as a matter of course, and also in the selection of ancillary items which should be made with more emphasis on the representatives and qualitative character rather than on the numerical aspect. So far as Part II order and bill items are concerned the Head of the PAO will scan the Part II order and contingent bill files of selected units (covering within a year not only the various types of units involved but also the work of all the auditors in every group) and pick out a few specific items for review which will cover all types of casualties and after selection of an adequate number of items in the above manner, he can adopt any method considered suitable for selecting the remaining items:-

(7). Check of allied documents

Part II Orders: - The Review Section will exercise a 5 per cent check of entitlements and 2 per cent of other items. The review will be conducted solely from the Part II orders into the IRLAs. The adjustments in the IRLAs will be checked with reference to the current rules on the subject and the IRLA items and Part II orders marked "Reviewed" and initialled by the auditor. During the

percentage check it should be seen that pay and allowances have been correctly drawn and adjusted in the accounting sheet of the IRLA.

(8) Advances on Acquittance Rolls

For pre MPS period review will be conducted solely from the Acquittance Rolls into the IRLAs to the extent of 1 percent of the total number of Items of Acquittance Rolls received during each accounting quarter. While conducting the review it should be seen that there is no break in the continuity of pay book serial numbers entered in the IRLAs and that action has been taken by the ledger group to call for the particulars in respect of such missing numbers.

(9) Remittance on account of final settlement

The totals and postings from the Money Order list/bank payment file into Final IRLAs will be checked to the extent of 2 per cent and lists so checked will be endorsed accordingly by the auditor concerned. It will be seen that the amount remitted tallies with the amount of the credit balance as depicted in the-Final IRLAs concerned.

(10) Miscellaneous vouchers

Two percent check will be exercised from the vouchers into IRLAs

As far as possible items involving large payments will be selected.

(11). (i) A.F.F.P. Fund Recoveries:- Will be checked to the extent indicated below:-

(a) 2% of all initial entries. , whether recoveries are affected or not.

(b) 2% of all changes.

(ii) P.L.I. recoveries: - 2 percent of the initial rates of recoveries and changes will be checked.

(12) Family allotments

F.A.M.O.- 50 / MAMO lists will be checked into I.R.L.A. to the extent of 5 percent of the entries in the lists for the quarter/month. Check of totals of F.A.M.O.-50 lists and correctness of M.O. commission will be limited to 5 percent of the lists received during the month.

(13) Complaints

The Review Section should examine 10% of the complaints that have been received from JCOs/ORs, etc., in the ledger groups and inform the Head of the PAO for consideration as to how the quality of the accounts maintained can be improved.

To facilitate easy verification by the Review Section, the complaints received in the PAO will be filed in separate files (unit-wise).

213. The AAO/SO (A) of Review Section is responsible for an over-all check of the work done by the auditors. He will check 5% of the IRLAs,/IRLAs reviewed by his Auditors. In respect of documents other than IRLAs/IRLAs, he will conduct a 5% review of the checks carried out by his

auditors and will, in addition, check an equal quantum of items not reviewed by his auditors and will, in addition, check an equal quantum of items not reviewed by his auditors. Should the above percentage result in the number of items falling below two, a minimum of one item already checked by the Auditor and another item not so checked will be brought within the purview of his review. The AAO/SO (A) will, in addition, check such special items of work as may be decided, by the Head of the P.A.O.

The details and results of his review of the checks conducted by his auditors will be indicated in the respective review slips of the auditors, while those of his original review will be recorded in separate review slips in the same form. A record of his check of special items will be kept in a test check register as prescribed for ledger group AAO/SO (A).

In addition he will –

- (i) Prepare and submit to the Head of the P.A.O. a programme for quarterly review;
- (ii) Ensure that –
 - (a) A proper record of the units selected for review indicating the binder number, number of IRLAs in each unit or binder, the number of IRLAs reviewed in each month; and
 - (b) A record of approved selection of vouchers (which should be done by the Head of the PAO) is kept.
- (iii) Examine the rules and orders issued from time to time and ensure uniformity in their application by the ledger group;
- (iv) Ensure that a Master Note Book of all relevant orders is maintained in the Review Section;
- (v) Obtain ruling from the authorities concerned on points of doubt in the application of orders;
- (vi) Ensure that subject files duly Cross-referenced with connected files are maintained in the Review Section.

214. DETAILED MANNUAL REVIEW PRIOR TO ISSUE OF LPC

Apart from the above, a final review will be carried out in r/o all IRLAs/MPS before accounts are settled finally, to verify amongst others, the following:-

- a) Pay is being admitted as per prevailing/ revised pay scales.
- b) Recovery of Pay & Allowances for NQS (OSL/AWL periods)
- c) System arrears to be checked
- d) Fund debits and recovery of advances & loans to be checked.
- e) Review of field allowances & other monetary items being regularly admitted.
- f) The individual is not retained beyond the period of terms of engagement/age limit.
- g) Increments have been adjusted on the due dates and have been postponed for all NQS.

h) AL/CL have been granted up to the entitled limit for the calendar year and any OSL regularized or pay and allowances withheld

i) All outstanding part II order/observations made by the soldier are settled.

J) In case of individuals invalidated out, it should be ensured that discharge is effected within 21 days from the date of medical board proceeding are countersigned by Administrative Authorities.

k) AGIF, PLI if any recovered except for the last month in which the individual is discharged.

l) Entries in pay books have been checked with those in IRLA cent percent etc.

Further, in order to have an effective advanced review, the I/c of the PAO should make special efforts to monitor these cases by having an internal mechanism in the following format.

Status of Advance review of FS Cases for the month of.....

Due for review (No of cases)	Review completed (No of cases)	Observations made	Action by Ledger Group	Remarks

This report should be submitted to the PAO I/c by the 5th of every month

REPORTS AND RETURNS

215. The Review Section will work on a quarterly programme approved by the Head of the PAO in advance. A copy of the approved programme (classified as Secret) will be submitted by the 20th of the month preceding the quarter, in the proforma given below:-

Total Number of IRLAs maintained	No. of IRLAs due for review (1/4 of the No. shown in column 1)	Arrears if any, from the last quarter	Total IRLAs to be reviewed during the quarter	Period during which review will be conducted
1	2	3	4	5

A monthly progress report (classified as Secret) showing the progress of "Review" during the month will be submitted to the Main Office concerned by the 20th of the month following that to which it pertains in the proforma given below :

ANNEXURE-A

PART-I

No. of IRLAs due for review during month	Balance if any, brought forward from previous month	Totals (of cols. 1 & 2)
1	2	3
I month		
II month		
III month		

No. of IRLAs reviewed during the month wise	Balance (due for review during the month carried over to next month	Brief reasons for variations from the original programme if any
4	5	6

Opening Balance	Receipt	Disposal	Closing balance	Oldest month & date	Remarks
7	8	9	10	11	12

PART-II

Sl. No.	Nature of ancillary items	No. of items to be checked during the quarter		No. of items checked during the month	Balance
		Opening balance	No. to be checked		
1	2	3	4	5	6
1.	Part II Orders				
2.	Acquittance Rolls				
3.	F.S.M.Os				
4.	Miscellaneous Vouchers				

5.	PLI Recoveries	
6.	A.F.P.P. Fund recoveries	
	(i) Initial entries	
	(ii) Changes	
	(iii) Cases where there is no recovery as seen from pay summaries.	
	(iv) Debit Vouchers posted in Fund accounts	
7.	F.A.M.Os	
8.	Pay summaries and Abstract of receipts and charges	
9.	A.F.P.P. Fund summaries	20
10.	Complaints	

Test check by AAO/SO (A) Review

Opening balance	Receipt	Disposal	Closing balance	Oldest month and date	Remarks
7	8	9	10	11	12

A physical verification of all the IRLAs/IRLAs will be carried out annually in April on a date to be fixed by the Review Section to ensure that all IRLAs have been reviewed during the previous year. A report on the result of verification will be submitted by the Review Section to the Main Office concerned by the first May of each year in the proforma given below :-

Ledger Group	Total No. of IRLAs/IRLAs held on 1 st April	No. of IRLAs/IRLAs that have escaped review during previous year	Reasons for the omission	Remarks
1	2	3	4	5

WATCH OVER EXPENDITURE SANCTIONED FOR A LIMITED PERIOD

216. The Review Section will ensure that the expenditure sanctioned for a limited period is not admitted beyond that period without further sanction. A record of such sanction will be maintained by the Review Section. The date of expiry of any sanction will be made known in time by the Review Section to the ledger groups. The register will be submitted to the Head of the PAO monthly, incorporating a certificate that no expenditure beyond the date of sanction has been admitted in audit. The Reviewing Officers during their periodical review will also examine this register.

Sl. No.	Particulars of sanction	Authority	Date from which sanction is effective	Date on which sanction is expires	Remarks
1	2	3	4	5	6

Test Audit Reports

217. Draft replies to test audit objections will be prepared by the Review Section on separate papers and submitted to the Main Office concerned within 15 days of the receipt of advance copy of the test audit reports. Further test audit remarks will also be dealt with by this group.

CHAPTER – VIII

DISBURSEMENT SECTION

Sl. No.	Subject	Para
1	Objectives/Function	218
2	Blank	219

218. The procedure prescribed in the relevant chapter of OM-II Vol-I will be followed.
219. Blank

CHAPTER – IX

FUND CELL

Sl. No.	Subject	Para
1	Objectives	220
2	Functions	221
3	Eligibility	222
4	Temporary /Final withdrawal from AFPP Fund	223-227

OJECTIVE

220. To make temporary/Final withdrawal from AFPP Fund

FUNCTIONS

221. i. Scrutinise temporary advances / final withdrawals applications.
- ii. Payment of temporary advances / final withdrawals.
- iii. Adjustments in the Fund Accounts in rectification of mistakes during the past periods.
- iv. Compilation of yearly interest through class II voucher and preparation of Fund one line figures.

ELIGIBILITY

222. PAO (ORs), who maintain the Pay Accounts of Army Personnel, also maintains the AFPP Fund Accounts of these personnel.

The following categories of Army Personnel are eligible to subscribe to the AFPP Fund.

Junior Commissioned Officers (including Honorary Commissioned Officers) Other Ranks (including boys) and NCs(E) of the regular Army, Personnel of the Defence Security Corps, Regular Army Personnel seconded to the Territorial Army and National Cadet Corps.

Note:- "Personnel of the Territorial Army other than those seconded from the Regular Army are not eligible to subscribe to the Fund. Subscription to the AFPP Fund will be compulsory for JCOs/ORs re-employed / re-enrolled; on the instructional staff of the National Cadet Corps and the conditions of one year continuous service will not apply to them as they are re-enrolled personnel.

TEMPORARY ADVANCES /FINAL WITHDRAWALS FROM AFPP FUND

223. The orders governing the sanction, payment and recovery of advances are laid down in Rule 7 of the AFPP Fund Rules and various Government letters issued from time to time.

Contingent bills on account of advances to subscribers duly countersigned by the OC Unit /formation and supported by the sanction of the Competent Authority in original will be received and dealt with in the "Fund Cell" of the PAO.

WHILE DEALING WITH CLAIMS FOR ADVANCES IT WILL BE SEEN THAT:-

224. (i) The name and Regimental number of the individual shown on the contingent bill is correct.
- (ii) The bill has been signed by the individual & countersigned by the O.C. Unit.
- (iii) The advance has been sanctioned by the authority competent to sanction the same and that sanction of the competent authority in original is attached with the bill.
- (iv) The number of instalments in which the advance is to be refunded has been specified.

- (v) The amount of advance is equally divisible in complete rupees by the number of instalments in which the advance is to the liquidated.
- (vi) The amount of advance is covered by the credit balance in the Fund Account of the subscriber.

NOTE: - Recoveries made but not posted in the account will also be taken into account in arriving at the balance standing to the credit of the subscriber.

- (vii) The advance has been permitted only for the objects laid down in Rule 7(2) of the AFPP Fund Rules and other Government orders issued from time to time.
- (viii) Except for special reasons the amount of advance does not exceed three months pay or half the amount at the credit of the subscriber whichever is less.
- (ix) If the advance exceeds three months pay or half the amount at the credit of the subscriber or is in relaxation of Rule 7(2) (d) (ii) of the AFPP Fund Rules special sanction of the competent authority has been accorded.
- (x) Except in cases where the subscriber has exercised the option to make repayment in a similar number of instalments that the prescribed the number of monthly instalments fixed for the refund of advance is:-
 - (a) not less than 12 and more than 24 if the amount of advance does not exceed three months pay of the subscriber.
 - (b) not more than 36 if the amount of advance exceed three months pay.

225. **ADVANCES FROM AFPP FUND: PURPOSES**

1. To pay expenses in connection with the prolonged illness of the applicant or any person actually dependent on the subscriber.
2. To meet travelling expenses for reasons of health or education of the applicant or any person actually dependent on the subscriber
3. To meet obligatory expenses on a scale appropriate to the applicants status, in connection with the marriage, funerals or ceremonies which by religious it is incumbent on the of the subscriber to perform.
4. To meet expenses for purchase and development of agricultural land and farm.
5. To meet expenses in connection with the education of children or any person actually dependent on the subscriber.
6. To meet expenses in connection with the study leave abroad.
7. To meet expenses for legal proceedings, under the contingencies stipulated under AO 11/S/58
8. To meet initial charges for admission of sons or dependents to the NDA Khadakwasla.
9. To purchase of consumer durable such as TV,VCR/VCP, Washing Machine, Cooking Range, Geyser, Computers etc.

The competent authority can also sanction advances from AFPP Fund in exceptional cases to be recorded other than the reasons stated above.

CONSOLIDATION OF ADVANCES

226. When an advance is granted before complete repayment of an earlier advance, the outstanding balance will be added to the existing advances and instalments for recovery refixed with reference to the consolidated amount.

FINAL WITHDRAWAL FROM AFPP FUND: PURPOSES

227. Final withdrawals from AFPP Fund are admissible for the following purposes under specified conditions laid down in the various Government letters issued from time to time.

- i) For purchase/construction of houses including the cost of site or additions or alterations and reconstruction of Houses owned or acquired without assistance from the Fund or Government Sources.
- ii) For purchase of House sites and later for construction of houses thereon.
- iii) For meeting the cost of Higher Education of dependent children of the subscriber in the following types of cases:-
 - (a) For education outside India, for an academic, technical, professional or vocational course provided that the course study is beyond the High School stage.
 - (b) For education in India for medical, engineering, and other technical or specialized course beyond the High School stage, provided the course of study is not less than three years.
- iv) For meeting obligatory marriage expenses of the daughters of a subscriber and the expenses connected with the marriage of the sons and if the subscriber has no daughter, for any other female relation dependent on him.

NOTE 1:- "Betrothal Ceremony" shall be treated as a part of marriage and there shall be no objection to the withdrawal being allowed on that occasion. A subscriber shall be permitted to make a final withdrawal both on the occasion of the betrothal ceremony and marriage ceremony. Each occasion shall be treated as a separate purpose for the purpose of withdrawal from the A.F.P.P. Fund

NOTE 2:- The Competent Authorities as laid down in Rule 7 of the AFPP Fund Rules may allow Final withdrawals from the AFPP Fund to personnel of the Defence Security Corps on completion of 20 years of service (including service prior to re-employment) such personnel who have already made final withdrawal from the AFPP Fund for building or acquiring a house before re-employment, will however, not be eligible to make another withdrawal from the AFPP Fund for the same purpose.

The Contingent bills on account of Final withdrawals of AFPP Fund Money on the above account duly countersigned by the OC Unit/ Formation and supported by the sanction of the competent authority in original will be received and dealt with in the Fund Cell of the PAO.

In dealing with these claims for withdrawals it will be ensured that:-

- (i) the terms and conditions governing the final withdrawal as laid down in government letters have been fulfilled in each case.
- (ii) the sanction has been accorded by the competent Authority.
- (iii) the amount of withdrawal is within the monetary limits laid down in government orders.

After audit, the contingent bill will be passed and processed in the system. Fund Cell will generate bank payment file and pass the same to "D" Section along with PM and DP sheet to release the payment into the account of the JCOs/ORs.

CHAPTER – X

MONTHLY PAY SYSTEM CELL

Sl. No.	Subject	Para
1	Objectives	228
2	Duties	229

228. **OBJECTIVES**

- i) Maintain correct and updated employee bank details.
- ii) Timely updation of fresh bank mandate forms.
- iii) Modification of revised bank details.

229. **DUTIES:**

- i) Add new employee bank details on receipt of fresh bank mandate forms
- ii) Modify employee bank details on receipt of revised bank mandate forms accompanied with a cancelled cheque or a photo copy of the first page of the bank pass book.
- iii) Change of Bank / IFSC details, received from the Units in respect of JCOs/ORs, would be entered in the system immediately.
- iv) Generate, the changed Bank Account List, in the system.
- v) The bank mandate form pertaining to recruits would be received in PAO. Immediately on its receipt, the task holder should verify, whether all the fields are filled up. The bank mandate details would be entered in the system.
- vi) New Bank details, would be entered through the system, to create Bank Master.
- vii) Incomplete or erroneous bank mandate form would be returned for rectification immediately on its receipt.
- viii) Report on change in Bank Account number / IFSC code, would be generated and verified.
- ix) The NEFT form will be kept under safe custody.
- x) MPS Cell will download the e-ticket file from the PCDA (Travel) and ensure the adjustment of the same before closing of the month.

CHAPTER –XI

NON EFFECTIVE SECTION

Sl. No.	Subject	Para
1	Objectives	230
2	Functions	231
3	General	232
4	Gratuity claims	233
5	Maintenance of debit balance register	234
6	NE Rejections	235
7	Accounts of Deserter	236
8	Audit Reports	237

OBJECTIVES

230. 1. To settle /clear outstanding adjustments/dues of JCOs/ORs after retirement (i.e post discharge dues.)
2. Issue of Corrigendum LPC in respect of Post discharge cases.

FUNCTIONS

231. Broadly the duties of NE Section are as under:

1. Dealing with adjustment of dues pertaining to NE personnel, consequent on final settlement of accounts., such as CEA, Adhoc Bonus, revision of DA and pay revisions on MACP promotions & other allowances that were due to JCOs/ORs during their service period.
2. Dealing with post discharge complaints on account of above casualties, and issue of Tender Memos on account of further credits, if due , to Record offices..
3. NE section deal with CB adjustment vouchers , i.e. miscellaneous vouchers like Electricity and water charges received belatedly in PAO in respect of JCOs/ORs whose accounts were closed before receipt of the said vouchers. The vouchers are adjusted against the caution money debited at the time of F.S.
- 4.. Accounting of transfer-in debit balances in respect of personnel whose accounts have been finalised and rendition of one line figure to CC Section every month and watching regularisation thereof.
5. Report on former military service and issue of last pay certificate in respect personnel re-employed in civil establishments.
6. Issue of amendment to LPCs (a) in respect of Family pension cases of death cases (b) pay revisions due to adjustment of MACP promotions or on rectification of pay due to step up cases. (c) Notifying any outstanding demands for recovery

GENERAL:

POST DISCHARGE COMPLAINTS/ CLAIMS.

232. Post Discharge Complaints arise mainly due to belated publication / receipt of DOs Part II and time barred casualty, as well as authorisation of certain allowances after date of discharge like CEA, DA, Bonus etc. Observations are also with regard to discrepancy/anomalies in pay fixation and non-adjustments / wrong adjustments of Pay and Allowances.

On receipt of observations / complaints from ex-ORs, the following action will be taken:

- i) The IRLAS / MPS will be verified to ascertain the non-adjustment of the casualty of Pay & Allowances pointed out in the post-discharge complaints and necessary action will be taken to adjust /rectify the same if otherwise in order after verifying the original documents viz., unit DO Part II / RO DO Part II Order / Sheet Roll Entry.

ii) Adjusted amounts are treated as further credit balances and will be authorised by issuing tender memo to Record Office concerned.

iii) Amounts authorised through tender memo will be entered in a register to be maintained for the above purpose as per prescribed proforma (Annexure 'A'). After allotting Tender Memo Serial Number to each Tender Memo, the same will be forwarded to Record offices for crediting the amounts to the individuals' respective bank accounts.

GRATUITY CLAIMS

233. With reference to item 2 of table IV referred to in Regulations 22, Pension Regulations, Part II, PAO (ORs) are responsible for the audit of claims for Service / special gratuity in respect of Service personnel. These claims will be audited and passed by NE section only after the actual discharge of the individual.

Points to be seen while auditing such claims:

- a) A certificate as to the correctness of the particulars has been furnished by the RO on page 2 of the gratuity claim (IAFA 370)
- b) The gratuity claims are supported by IAFY 1948A
- c) The rules and conditions governing the grant of Special / Service / DCRG have been fulfilled.
- d) The specific sanction of GOI exists for grant of special gratuity to JCOs/ORs on regular engagement who are not transferred to the reserve and who are discharged in large numbers on account of any phased reduction in strength or establishment of the Armed Forces in pursuance of Govt. policy or on account of disbandment of any unit/formation in pursuance of a policy or re-organisation decided upon or approved by Govt.
- e) Claim to gratuity preferred after 12 months but within 3 years of the date on which they fell due will be admitted in full by the head of the PAO. Claims preferred after 3 years from the date they fell due will also be admitted in full by the head of PAO where the explanation for delay is considered satisfactory. Where, however explanation for delay of more than 3 years in preferring the claim is not considered satisfactory, such cases will be submitted for Govt. orders.
- f) The amount of gratuity passed for payment will be noted in the Sheet Roll & credited in the IRLA for eventual issue of Tender Memos for making payment.

MAINTENANCE OF DEBIT BALANCE REGISTER

234. Where the IRLA exhibits a debtor balance on final settlement, the regularisation of the debit balance will be watched through a register, the proforma of which is given below:

SI No	Regimental No	Rank & Name	Unit	Date of casualty	Amt of Dr. Bal
1	2	3	4	5	6

No.& date of Memo under which debit balance intimated to RO	Further action taken & when	No.& date of loss statement or Govt. letter under which regularised	Details of orders, if the Dr. balance is written off	Remarks
7	8	9	10	11

The debtor balance written off will be credited in the IRLA quoting the No. & date of Loss Statement and account closed to NIL balance. Sanctioned loss statement will be forwarded to the CC Section, for further action.

NE REJECTIONS

235. DO II Rejections pertaining to NE Cases received from DDP will be linked with NE-IRLAs and re-adjusted whenever necessary. Further action to authorise further credits or recovery in respect of affected cases will be taken.

ACCOUNTS OF DESERTERS

236. On receipt of the DO Part II notifying the sanction of the competent authority, for the disposal of surplus estate of the deserter, the details of credit balance will be obtained from the CC Section and a tender memo, for the same will be issued to the NOK, if the amount involved is upto Rs.1,000/-, based on the sanction of the CO of the unit concerned. In cases where the amount involved is upto Rs. 2, 00,000/-, sanction of the Brigade Commander will be looked for before releasing the amount.

AUDIT REPORTS

237. A self contained & comprehensive audit report on complaints from NE personnel regarding non receipt of dues etc. and representations from units and formations, Record Offices and HQ Commands on pay matters received either direct from the parties or through Army HQ/CGDA/Other authorities will be rendered to MO normally within 2 days of their receipt.

The audit report will contain:

- a) Comments on the correctness of the facts stated and full facts of the case from an audit point of view where necessary.
- b) Remarks well reasoned and clearly worded on the admissibility or other wise of the charge or sufficiency or otherwise of the sanction (specially where the sanctioning authority has exceeded its powers) citing reference to the correct rules.
- c) A specific mention of the particular authority whose sanction is considered to be necessary to meet audit requirement, citing reference to the relevant rules. The use of vague terms 'appropriate CFA' should be scrupulously avoided.

CHAPTER –XII

TRANSPORTATION SECTION

Sl. No.	Subject	Para
1	General	238
2	Objectives	239
3	Duties and responsibilities	240
4	Scope of Audit	241
5	Type of claims dealt in the section	242
6	Audit procedure	243
7	General points – Audit of TA/DA claims	244
8	Permanent duty moves	245-253
9	LTC	254-257

GENERAL

238. In partial modification of TR 17(1) A&B of Travel regulation, the work related to auditing and payment of LTC Claims and TA/Transportation of household goods/vehicles on permanent transfer, when JCOs/ORs are not issued with Railway Warrant/Luggage Warrant has been transferred to PAO. Transportation Section audits and passes the claims w.e.f. 01.04.2013.

239. OBJECTIVES

- i) To ensure prompt payment of TA/DA as per the entitlement of the JCOs/ORs to facilitate their quick movement so that the morale and efficiency of the JCOs/ORs are kept high
- ii) To detect and prevent avoidable irregular expenditure on TA/DA

240. DUTIES AND RESPONSIBILITIES OF 'T' SECTION

- i) Processing of advances on account of Luggage/LTC
- ii) Watching for the submission of final/adjustment claims by the JCOs/ORs
- iii) Issue of advance to JCOs/ORs in connection with foreign moves and watching for adjustment of final claims thereof.
- iv) Initiating recovery action in respect of those JCOs/ORs who have not submitted the final/claim within the stipulated period.
- v) Calling MRO in respect of those cases where the MPS closed with debit balances due to lump sum debit of advances with penal interest.
- vi) Watching of the clearance of demands noted in the Register maintained on the system.
- vii) Timely returning of claims which are not submitted as per the laid down procedures.
- viii) Educating the units/formations/Record Office on the submission of various claims.

SCOPE OF AUDIT

241. Audit of bills is carried out as envisaged in Para 46 and 61 of Defence Audit Code Vol I and Para 636 of OM II Vol I.(Ed 2001), Travel Regulations, FR I Vol I and letters issued by Gol, MoD/CGDA from time to time.

242. TYPES OF CLAIMS DEALT WITHIN 'T' SECTION

- i) Advance/adjustment claims on account of transportation of personal effects/Vehicle;
- ii) Advance/Adjustment claim on account of LTC;
- iii) Advance/Adjustment claim on account of foreign moves of JCO/ORs

DISTRIBUTION OF DAK

243. All claims pertaining to this section are centrally received in 'R' Section. After dairisation, the bills are distributed to the auditors for further processing. The claims will indicate the section to which they pertain, the month and date of receipt in the section and will bear the DAK ID number.

244. AUDIT PROCEDURE

1. The claim is prima-facie tenable in audit by verifying from the nature of claim keeping in view the relevant rules and orders applicable in the case.
2. To examine the case intelligently.
3. To call for wanting documents/certificates not attached with the claim to avoid piece meal observations.
4. If the claim is found to be in order, the distance travelled should be worked out by the shortest/main route.
5. As regards admissibility of luggage, the entitlement of the individual and family are to be checked with reference to the rates laid down in TR and Govt Orders/revised orders issued from time to time for various moves.
6. The actual weight of the luggage and rate applicable should be allowed as per grade pay of the JCOs/ORs.
7. After verification the demands outstanding on account of advance if any should be linked and recovered.
8. After audit scrutiny a payment encasement should be made on the claims for approval of AAO/AO/SAO.

245. GENERAL POINTS TO BE OBSERVED WHILE AUDITING TA/DA CLAIMS

1. Claims have been prepared on prescribed forms and are legible in ink or typed and the specific authority under which the claims have been preferred quoted therein.
2. The canons of financial propriety that TA should not be a source of profit to the claimant is kept in view.
3. The claims are submitted in the prescribed form and is in accordance with the printed instructions contained therein.
4. A copy of the order sanctioning the move is attached with the claim.
5. That the claims have been countersigned by the Controlling Officer as required under Rule 6 TR
6. The claims are signed by the claimant and that a revenue stamp has been duly affixed if the net amount exceeds Rs.5000/-

7. When the claim is time-barred a copy of the sanction of the competent authority waiving the time-bar, as per Rule 188 FR Part I, Vol I .
8. Special sanction such as (i) Sanction for move order, (ii) Sanction for conveyance of motor cycle/car and (iii) Sanction for travel by air/car/own scooter has been attached with the claim in original duly signed in ink. However consequent upon 6th CPC non entitled personnel may travel by air but the reimbursement will be restricted to entitle class of rail fare or actual expenditure which ever less is.
9. Original cash receipt and challan for the conveyance of luggage or scooter/car and air tickets/railways ticket for the journey performed by individual/family has been attached with the claim.
10. When a claim originally submitted to this office is lost/misplaced subsequently and a fresh claim is preferred, the certificate prescribed in Rule 43 FR Part II has been furnished with the fresh claim.
11. To ensure that the correct amount of advance of TA is noted in the claim indicating the date of drawal of the same and the source from which it was drawn.
12. Prompt submission of adjustment claim for advance drawn as contemplated in 17(A) of TR to avoid recovery of advance.
13. The name and designation/appointment of the officer countersigning the claims has been indicated in block letters to facilitate verification of specimen signatures.

PERMANENT DUTY MOVES

246. Except where otherwise specifically stated any move on duty which as per the expectations of the ordering authority the individual shall do duty in the station to which his transfer is ordered for a period exceeding 180 days will be classified as permanent.

Provided that a transfer classified as temporary shall be reclassified as permanent if and when the period of duty at the said station exceeds 180 days and provided further, that the classification of a transfer as permanent shall not be revised after the move of the individual has commenced from the station where he was officially located when he received the order transferring him.

The entitlements on permanent duty move are:-

- a) Conveyance for self and family/vehicle
- b) Baggage
- c) Transfer grant (to be dealt with in Ledger Group as the same has been made as DOs-II item w.e.f. 01.08.2014)

LUGGAGE CLAIM/TRANSPORTATION OF CONVEYANCE

247. The luggage claims of JCOs/ORs are audited and passed as per Rule 70 to 75 of Travel Regulations 1991 Edition and other orders issued by Govt. of India/MOD from time to time.

TRANSPORTATION OF PERSONAL EFFECTS

Grade Pay	By Train/steamer	Rate per km/for transport by road (Rs.per km.)	
		X & Y Class Cities	A Class Cities
Rs.4200, Rs.4600, Rs.4800, Rs.5400, Rs.6100 and Rs.6600	6000 Kgs by goods train/4 wheeler wagon/1 single container	30.0 (Rs.0.005 per kg per km)	18.00 (Rs.0.003 per kg per km)
2800	3000 kg	15.00 (Rs.0.005 per kg per km)	9.00 (Rs.0.003 per kg per km)
Below 2800	1500 kg	7.50 (Rs.0.005 per kg per km)	4.60 (Rs.0.003 per kg per km)

The rate will go up by 25% every time the DA increases by 50%.

TRANSPORTATION OF CONVEYANCE

Grade Pay	Scale
4200 and above	One motor car etc or one motor cycle/scooter or one horse
Less than 4200	One motor cycle/scooter/moped or one bicycle

In addition to the general points, the following important audit points are to be seen while auditing the luggage claims:

248. MOVE ON PERMANENT DUTY FOR SELF/FAMILY/BAGGAGE AND VEHICLE UNDER RULE 70 OF TRAVEL REGULATIONS

- i) Circumstances under which no Railway Warrant was issued on the occasion.
- ii) The exact weight of the luggage in Kgs.
- iii) The stations between which journey was performed.
- iv) Details of family members with relationship, age and sex, is/are wholly dependent on the individual.

- v) Date of commencement and completion of journey.
- vi) Names of the old and new duty stations.
- vii) Whether the individual was residing with family in AME or under own arrangement and drawing CILQ at married rate.
- viii) Date of move of the family to new duty station from old duty station.
- ix) Date on which the individual is brought within AME at his new duty station.
- x) Date on which he was permitted to make his own arrangements within AME and granted CILQ at married rates.
- xi) A copy of the order authorizing the move of the individual on the occasion.

{Family may precede or follow the head of the family within six months of the date on which the head of the family moves under Rule 16(ii) [A] TR}

249. CLAIM FOR MOVE OF THE FAMILY TO HOME WHEN ACCOMMODATION IS NOT AVAILABLE UNDER RULE 73 OF TRAVEL REGULATIONS

- i) Circumstances under which no railway warrant was issued.
- ii) The exact weight of the luggage in Kgs.
- iii) Name of the nearest railway station to the home of the individual. Name of the SPR if necessary.
- iv) Whether the family was within AME at his old duty station from which the family proceeded home/SPR.
- v) Names of the old and new duty stations.
- vi) Whether the individual was residing with family in AME or under own arrangement and drawing CILQ at married rate.
- vii) A certificate that the new duty station is a non family station where family accommodation for the individual was not available vide Rule 73 TR at the time of transfer.

250. CLAIM FOR MOVE OF THE FAMILY FROM HOME/SPR TO NEW DUTY STATION UNDER RULE 73 OF TRAVEL REGULATIONS

- i) Circumstances under which no railway warrant was issued.
- ii) The exact weight of the luggage in Kgs.
- iii) Name of the nearest railway station to the home/SPR of the individual.
- iv) Whether the family was sent Home/SPR at Govt. expense, if so under what Rule?

- v) Whether the family was within AME at his old duty station from which the family proceeded home/SPR.
- vi) Names of the old and new duty stations.
- vii) Date on which the individual was brought under AME at new duty station.
- viii) Date of move of family for new duty station.
- ix) Date on which individual was permitted to make his own arrangement or granted CILQ at married rates at new duty station.
- x) A certificate that the old duty station is a non family station where family accommodation for the individual was not available vide Rule 73 TR at the time of transfer.
- xi) A certificate that the family is rejoining the head of the family on expiry of one year from the date of vacation of married accommodation being ordered to ensure even distribution of married accommodation on rotation basis at the station vide Rule 74 TR.

{lien of conveyance for move under Rule 72 and 73(a) TR is regulated under clause (e) of Rule 16(ii) TR according to which time limit of six months will be calculated from the date married accommodation becomes available or from date one is allotted Govt. married accommodation or he is permitted to make his own arrangements}

251. CLAIM FOR MOVE OF THE FAMILY FROM DUTY STATION TO HOME/SPR WHEN ORDERED TO VACATE MARRIED ACCOMMODATION UNDER RULE 74 OF TRAVEL REGULATIONS

- i) Circumstances under which no railway warrant was issued.
- ii) The exact weight of the luggage in Kgs.
- iii) Name of the nearest railway station to the home/SPR of the individual.
- iv) Whether the family was sent Home/SPR at Govt. expense, if so under what Rule?
- v) Whether the family was within AME at his old duty station from which the family proceeded home/SPR.
- vi) Whether the individual was residing with family in AME or under own arrangement and drawing CILQ at married rate at the duty station from which family proceeded Home/SPR.
- vii) Date of vacation of quarter, cessation of CILQ at married rates at duty station.
- viii) A certificate by the OC that family has remained with the unit or at the station for at least one year and such evacuation of accommodation was necessary to ensure even distribution of the available accommodation at that time.
- ix) A certificate from the OC unit that the family will not rejoin before expiry of one year from the date of vacation of married accommodation on rotation basis at the station vide Rule 74 TR.

252. CLAIM FOR MOVE OF FAMILY FIRST TIME FROM HOME/PLACE OF MARRIAGE UNDER RULE 72 OF TRAVEL REGULATIONS

- i) Circumstances under which No railway warrant was issued on the occasion.
- ii) The exact weight of the luggage in Kgs.
- iii) Details of family members with age and sex wholly dependent on the individual.
- iv) The railway stations between which journey was performed.
- v) Date of marriage of the individual.
- vi) Name of the railway station nearest to the place of marriage.
- vii) Date on which individual is brought within AME at duty station.
- viii) Date on which the individual was permitted to make his own arrangements or granted CILQ at married rates at duty station.
- ix) A certificate that the individual is availing of the concession under Rule 72 TR of the first time in his service life.

LEAVE TRAVEL CONCESSIONS

(Refers Rule 184 to 188 of Travel Regulations 1991 Edition)

253. JCOs/ORs when proceeding on annual/casual leave irrespective of its duration may be granted once annually free conveyance by main route to and from their homes and every alternate year in lieu of home town to any other leave station (All India LTC).

LTC ADVANCES

254. In addition to the general guidelines the following important points will be observed in the audit of advances for LTC:

- i) Claim for LTC advance has been preferred in the prescribed proforma (IAF 194(amended))
- ii) The requisition for advance has been signed by the claimant, and countersigned by the Controlling Officer
- iii) Details of the family members indicating gender, relation, date of birth etc., are furnished duly countersigned by the CO
- iv) Block year for which LTC is claimed
- v) Band Pay and Grade pay has been indicated
- vi) 'No warrant issued' Certificate by the competent authority for the travel to be enclosed separately.
- vii) Home town/Place of visit has been specified

- viii) In the case of LTC for self, the period of leave has been specified
- ix) Advance is restricted to 90% of the approximate entitlement.

LTC ADJUSTMENT CLAIMS

255. In addition to the general guidelines the following important points will be observed in the audit of the LTC adjustment claims:

- i) Whether important details viz., unit, name and designation, account No, band pay, grade pay, details of family, age, date of birth, relationship details of marital status and employment, declared place of visit, home town, ticket no./PNR No., signature of the individual and countersignature of the competent authority are furnished in the LTC adjustment claim
- ii) Whether the adjustment claim is submitted within the stipulated time. Check the date of preference of claims by the individuals, with the date of completion of return journey given to ensure that the claims are submitted within the stipulated time.
- iii) In case of non drawal of advances then such belated submission of claims should be recorded in office with the approval of PAO in charge through office notes and such facts should be communicated to the Controlling authorities with full particulars under the signature of PAO in charge.
- iv) If the claims are submitted in time even when advances are not drawn it should be ensured that prior intimation for availing of LTC were given by the claimant well in advance i.e., prior to the commencement of onward journeys.
- v) See that no Leave Travel Concession is admitted for journey performed by own (by own propulsion)/hired car
- vi) No Leave Travel Concession is claimed for family members other than the OR's wife and dependents
- vii) Where LTC for members of the family is claimed particulars of the members of the family are to be furnished and in the case of children, age with gender is recorded along with marital status.
- viii) Where LTC is claimed for parents/minor brothers/sisters the dependency certificate is recorded on the claim

Note: The claim should be submitted within one month on completion of return journey if advance is drawn.

- ix) Whether daily part II order notified contains the details like leave availed, date of commencement of onward and return journey, nos. and details of persons performing the journey, nearest railway station, home town, place of visit, Block year/Calendar year in which the claim is preferred.

- x) Whether certificate by the CO is furnished for the purchase of ticket within the stipulated time if advance is drawn.
- xi) Whether the claimant has completed one year service/is a trained soldier.
- xii) Whether leave certificate with leave details/Part II orders have been furnished.
- xiii) Whether original tickets have been furnished
- xiv) Whether waiver certificate for non-submission of tickets supported with PNR/Ticket nos as per QMG Branch, AHQ letter 12647/Q/MOV/C dated 30.5.2003 has been furnished.
- xv) Whether sanction for relaxation by Ministry of Civil Aviation has been obtained and furnished in case journey is performed by Private Airline when the cost of Air Travel is borne by Govt of India.
- xvi) Whether certificate in terms of Rule 184 (xi) of TR regarding completion of onward and return journey within the stipulated period of six months has been furnished
- xvii) Whether details of joint declaration in case spouse is employed in government service.

256. INFORMATION/DOCUMENTS/CERTIFICATES REQUIRED FOR LTC CLAIMS FOR SELF/FAMILY

- i) Reasons for non issue of Railway Warrant
- ii) Sanction of leave i.e.; the exact period of leave granted to the individual has been shown and Part II order/gen. form also attached with the claim.
- iii) Name of the nearest railway station to the home of the individual as recorded in his service documents has been shown in the claim.
- iv) The date of commencement and completion of both onward and outward journeys has been shown in the claim.
- v) Details of family members with age & sex of children if any and wholly dependent on the individual are shown in the claim.
- vi) The No. and date of the CV issued for the onward and return journey for the family are shown in the claim.
- vii) A certificate to the effect that a similar LTC under Rule 184(i) TR was not/will not be availed by the individual on any other occasion during the calendar year.
- viii) Certified that the individual and his family have not availed and will not avail of LTC under Rule 184(iii) TR on any other occasion during the calendar year.

Note: Encashment of Leave on LTC will be dealt by Ledger Group as the same has been made as DOs-II item w.e.f. 01.08.2014

ADMITTANCE OF EX INDIA CLAIMS IN RESPECT OF JCOs/ORs

257. In respect of JCOs/ORs claiming TA/DA while proceeding abroad, the respective PAOs where the IRLA of the OR is being maintained, may sanction the advance and watch adjustment/recovery thereof.

In respect of JCOs/ORs where Ex-India posting is not involved, e.g., deputation, long term course, joint exercise, such claims are dealt with by PCDA New Delhi as per HQrs circular dated 04.01.2013. Supplementary claims received where the earlier claim was admitted by some other office may be forwarded to that particular office for linking and auditing of the same.

PCDA, New Delhi may continue to deal with Ex-India Air passage claim in respect of Army Personnel as stipulated in Para 242 of Defence Audit Code.

APPENDIX 'A'

Statements showing the periods of retention of records in the organisation of the PCDA/CDA / PAO referred in Para 26

Sl. No.	Description	Period of Retention	Orders on the subject
1	2	3	4
(A) IRLAs	i) Non-effective IRLAs/MPS in respect of all personnel except the following	5 years after the discharge of the individuals from the date of final closure of Accounts	
	a) IRLAs pertaining to colour service of reservist(these be destroyed after five years of final discharge from service)		
	b) IRLAs of Deputationists & Gorkhas		
	c) IRLAs where claims to arrears of Pay and Allowance are under investigation.		
	d) IRLAs where Final Payment of Fund balances has been made to minors and or to other than minors, but not in accordance with the nomination of subscribers. These will be retained for 25 years.		
	e) IRLAs which have not been closed to NIL balance, such as those of		
	1. Deserters, who are not administratively dismissed and		
	2. Prisoners of War		
	3.		

Sl. No.	Description	Period of Retention	Orders on the subject
1	2	3	4
	f) IRLAs of personnel killed / presumed killed or who otherwise die in service.		
	g) IRLAs in respect of which pay and / or Fund objections are outstanding.		
	h) Ex. I N A personnel		
(B)Documents			
1	Chart showing the Distribution of work in the Group	5 years	
2	Pay Books (IAB-64)	3 years from the date of their surrender to PAO (the last pay book surrendered with the service documents for final settlement of accounts will, however be jacketed with the closed IRLA and retained as long as the IRLA is retained).	
3	Part II Orders	6 years from the date of Issue	
4	ACR / FA / FSMO List	6 years	
5	Summaries of Abstract and Rt/Ch (including Punching Media) and AFPP Fund / PLI Schedules	5 years	
6	Fund Summaries	5 years	
7	Quarterly Nominal Rolls	1 year after completion of comparison with	

Sl. No.	Description	IRLAs	Orders on the subject
1	2	3	4
8	Office copies of LPC-cum-Data sheets	5 years (may be destroyed along with NE IRLAs)	
9	Imprest Account	6 years from the date of clearance of the account and settlement of all Objections, Queries thereon	
10	Central Card Index	4 years after the destruction of IRLA	
11	Register (IAFA-492) showing the description of documents destroyed	4 years after the destruction of the documents, mentioned therein.	
12	Acquittance Roll Control Register	6 years after the date of completion	
14	Top Sheet of Acquittance Roll FORM-IX (IAFF 3017)	2 years	
15	Monthly acknowledgements of ACR Rolls Form X - IAFF 3018	2 years	
16	Register of FAMOs	6 years	
17	Register of UDFAMOs	6 years	
18	Register of Miscellaneous Debit Vouchers	5 years	
19	Register for verification of proof of payments of FAMOs/FSMOs etc.	6 years	

Sl. No.	Description	Period of Retention	Orders on the subject
1	2	3	4
20	Register of Nominal Rolls (IAFK 1168) showing advances paid to recruits	5 years	
21	Register of Pay Book	5 years	
22	Register of IRLAs newly opened	2 years	
23	Register to watch the receipt of IRLAs from other PAOs	2 years	
24	Register to watch transfer of IRLAs to other PAOs	2 years	
25	Register to watch Final Settlement of Accounts	10 years after all the NE IRLAs entered in the Register are destroyed	
26	Test Check Register of acquittance roll and contingent bills etc.	2 years	
27	Register of irrecoverable debtor balances in IRLAs written off	5 years	
28	Register to watch regularisation of debtor balances in NE IRLAs	5 years	
29	Register showing receipt and disposal of quarterly nominal rolls	2 years	
30	Register of provisional recoveries effected for want of pay books from individuals on release / discharge	3 years	

Sl. No.	Description	Period of Retention	Orders on the subject
1	2	3	4
30	UDFAMOs List	3 years	
31	Register of former service claims admitted	3 years	
32	Guard file of Index of subscriber to AFPPF Fund maintained upto 30 th September'1966	45 years	
33	Register showing expenditure incurred without sanction	5 years	
34	Register for recording sanctions accorded for limited period	5 years	
35	Register of debtor balances in effective accounts (Loose leaf proforma)	1 year after the account comes to Credit Balance	
36	Control Register of Imprest Accounts	3 years	
37	Imprest holders ledgers	3 years	
38	Register of losses in Imprest	3 years	
39	Register of objections and observation on Imprest Account.	3 years	
40	Imprest Account correspondence file	3 years (the file containing the specimen signatures of Imprest holders will be retained for 6 years from the date of final closing of Imprest Accounts)	
41	Files containing demands from CsDA in respect of payments made to Imprest holders	1 year	

Sl. No.	Description	Period of Retention	Orders on the subject
1	2	3	4
42	Daily Journal of Acquittance Rolls	1 year	
43	PAO-wise daily statement of ACR	1 year	
44	Daily summary of total amounts of ACRs received and listed to other PAOs / EDP Centre.	1 year	
45	Abstract of Imprest wise Total	1 year	
46	File containing P M / broad sheet and correspondence connected therewith	3 years	
47	Despatch Register of Acquittance Rolls	3 years	
48	Reconciliation Register of rejected ACR	3 years	
49	Imprest Account objection File	3 years	
50	Suspense Ledger	3 years	

APPENDIX 'B'
(Referred to in Paras 63)

List of PAOs showing their Code letter prefixed. PAO Code Numbers, the Block of Imprest Account Number allotted to each for Imprest Purpose and Section Code Number allotted to each for indicating in the Punching Medium

Sl.No.	Name of the PAO (ORs)	Code letter Prefix	PAO Code No.	Block of Imprest Account Number		Section Code No.
				From	To	
1	2	3	4	5	6	7
1	A.C (R)	ACR	51	1001	1200	11
2	Artillery	ADR	53	1301 9201	1700 9800	12
3	M.E.G	MSM	54	1701	2000	13
4	B.E.G Kirkee	BSM	55	2001	2300	14
5	B.E.G Roorkee	BSR / MES / SDR	56	2301	2600	15
6	Corps of Signals	SCJ	57	2601	2900	16
7	P.R.C	PRM	58	2901	3000	17
8	MRC Wellington	MRM	59	3001 9801	3100 9900	18
9	Grenadiers	BGM	60	3101	3200	19
10	M.L.I	MLI	61	3201	3300	20
11	R.R.R.C	BRD	62	3301	3400	21
12	R.R.C	RRF	63	3401 11001	3500 11300	22
13	J.R.C	JRB	64	3501	3600	23
14	S.R.C	SRN	65	3601 11301	3650 11600	24
15	S.L.I	SLI	66	3651	3700	25
16	D.R.C	DRJ	67	3701	3800	26

17	Garhwal Rifles	RGL	68	3801	3900	27
18	K.R.C	KRA	69	3901	4000	28
19	A.R.C	ART	70	4001	4100	29
20	B.R.C	BRR	71	4101	4200	30
21	M.R.C Saugor	MRT	72	4201	4300	32
22	14 G.T.C	GRD	75	4501	4600	33
23	58 G.T.C	GRF	76	4601	4800	34
24	39 G.T.C	GRH	78	4801	4900	35
25	11 G.R.R.C	GRL	79	4901	5000	36
26	A.S.C-(South)	SPC	82	5001	5500	39
				5701	6200	
27	A.S.C (AT)	ATC	81	5501	5700	38
28	R.V.F.C	AVC	84	6301	6400	40
29	A.M.C	AMC	85	6401	6900	41
30	A.P.T.C	PTC	86	6901	7000	42
31	A.O.C	OCJ	87	7001	7500	43
				13001	13200	
32	E.M.E	IEM	88	7501	8000	44
				12701	13000	
33	INT Corps	ICM	89	8001	8100	45
34	C.M.P	MPC	90	8101	8200	46
				9901	10000	
35	P.C.T.C	APC	91	8201	8300	47
36	A.E.C	AEC	93	8401	8500	48
37	D.S.C	DDC	94	8501	8600	49
38	J & K RIFLES	SFM	95	8601	8700	50
39	PARA REGT	PAR	96	9051	9100	51
40	GUARDS	GDS	97	9101	9150	52
41	LADAKH SOUTS	LSS	98	9151	9200	53
42	P.B.G	GGB	52	1201	1300	-
43	J & K LI	JAK LI	99	10101	10200	56
44	MIRC	MIRC	74	10501	10600	57

45	AAD	***	53	***	***	54
46	AAC	***	83	***	***	54

APPENDIX 'C'

(Referred to in Paras 97 and 99)

Method of disposal of vouchers accompanying Imprest Account and Preparation of Schedule where necessary

Sl. No.	Nature of transaction	Supporting Voucher	Whether finally compiled or booked though exchange account	No. of copies of schedule	Form No. of Schedule	How disposed off
1	2	3	4	5	6	
1.	Miscellaneous unit allowances and pay and allowances of temporary personnel employed under A.I (I) 17/49 in non-operational areas. Payment made after pre audit.	Pre – audited bill indicating the code head to which compilable and supported by the PCsDA/CsDA payment authority	Finally compiled	Nil	Nil	The bills and vouchers will be cancelled with an endorsement “Cancelled Paid Out of Imprest Account No. On (date)” under the dated initials of the auditor and AAO / SO(A). thereafter they will be sent under the forwarding memo (IAFF-3023) to the PCsDA/CsDA concerned. The code head to which compiled should noted on the bill. The office copy of the forwarding memo will be filed with the Imprest Account. The PCsDA/CsDA acknowledgement will be obtained and recorded on the above office copy.

Sl. No.	Nature of transaction	Supporting Voucher	Whether finally compiled or booked though exchange account	No. of copies of schedule	Form No. of Schedule	How disposed off
2	Misc. Unit Allowances and pay and allowances of temporary personnel employed under A.I.(I) 17/49 in non operational areas. Payment made subject to post-audit.	Bills and their supporting vouchers.	Finally compiled	Nil	Nil	Ditto.
3	Pay and allowances of civilians employed under A.I.(I) 17/49 in Field Service Areas-payment after pre-audit	Pre-audited bill indicating the code head to which compilable and supported by the PCsDA/CsDA payment authority.	Finally compiled	Nil	Nil	Ditto.
4	Pay and allowances of civilians employed under A.I. (I) 17/49 in field Service Areas. Payment made subject to post-audit.	Bills and their supporting vouchers	Finally compiled	Nil	Nil	Ditto

Sl. No.	Nature of transaction	Supporting Voucher	Whether finally compiled or booked though exchange account	No. of copies of schedule	Form No. of Schedule	How disposed off
5	Credit on account of payment issue etc.	Duplicate copy of the receipt (IAFA-175) in token of credit in the Imprest Accounts of copy of payment issue voucher.	Finally compiled to service heads concerned.	Nil	Nil	The supporting voucher is filed in the Imprest Accounts files. Lists of amounts credited in the Imprest Account are received from the LAO auditing the store accounts. The lists are required to be linked with the credit voucher and filed in the Imprest Account file. Discrepancies, if any, will be pursued with the Imprest Holder.
6	Credits on account of audit disallowances from PCsDA/CsDA/PAOs.	Duplicate copy of the receipt (IAFA-175) for credit in the Imprest Account or copy of communication indicating credit in the Imprest Account.	Finally compiled to concerned code heads.	Nil	Nil	The supporting voucher is filed in the Imprest Account file and a communication of the credit with full particulars is sent to the PCsDA/CsDA/PAOs concerned indicating the code head to which compiled and acknowledgement obtained and recorded.
7	Payments to Army Officers of advance of pay and T A on transfer in an emergency and in exceptional circumstances.	Requisition for advances of pay and T A with simple receipts/IAFF-1034 for advance of pay book.	To be debited to the PCDA (O) through the Defence exchange accounts.	4 copies	IAFF-3024	One copy of the schedule together with the supporting vouchers sent direct to the PCDA (O), his acknowledgement obtained and recorded. One copy retained as Office copy and filed in the Imprest Account file. Two copies of schedules will be sent along with the punching medium to the PCsDA/CsDA 'A' Section concerned.

Sl. No.	Nature of transaction	Supporting Voucher	Whether finally compiled or booked though exchange account	No. of copies of schedule	Form No. of Schedule	How disposed off
8	Payment to Air Force/Naval personnel.	Summary of payments made.	To be debited to the PCDA (AF/PCDA (Navy)) through Defence Exchange account.	4 copies	IAFF-3024	As at (7) above with the exception that one copy of the schedule together with the supporting vouchers sent direct to the PCDA(AF) Dehradun/PCDA(Navy) Mumbai instead of to PCDA(O).
9	Receipts for postal collections.	(a) Statement as in Appendix 'H' to FIPI. (b) Duplicate copies of Field Treasure Chest receipts furnished to Field post office by the Imprest Holders. (c) Force /Formation Commander's sanction in original if this has not already been sent to PAO vide Para 34 FIPI.	To be credited to the DA&A, P&T., Nagpur through the settlement account.	4copies	IAFF-3025	Three copies of the schedule together with the Field Treasure Chest receipts should be sent with the punching medium to the PCsDA/CsDA 'A' Section concerned and one copy of the schedule will be filed in the Imprest Account file.

Sl. No.	Nature of transaction	Supporting Voucher	Whether finally compiled or booked though exchange account	No. of copies of schedule	Form No. of Schedule	How disposed off
10	PLI Premia for commissioned Officers.	Duplicate copy of the Imprest Holder's receipt (IAFA-175) for amount paid into the Imprest and a statements showing particulars of insurants, their respective units, amount of premium and No. and date of the director of PLI, Kolkata memo with reference to which premium has been accepted.	Credited to the PCDA(O) through the Defence Exchange account.	4copies	IAFF-3026	Original Schedules with the receipts (IAFA-175) forwarded to the PCDA (O), his acknowledgement obtained and recorded. Two copies of the schedule Sent to the PCsDA/CsDA 'A' Section concerned with the punching medium. Fourth copy of the schedule filed in the Imprest Account file.
11	PLI Premia for Army personal other than Commissioned officers.	As at SL. No. 10 above.	Credited to the S.A. & A.P. & T., Kolkata through the settlement Account..	5copies	IAFF-3026	Original schedules with the receipts (IAFA-175) forwarded to the Director of PLI, Kolkata, his acknowledgement obtained and recorded. Second copy sent to the PAO concerned, acknowledgement obtained and recorded. Third and Fourth copies sent with the punching medium to the PCsDA/CsDA 'A' Section concerned. Fifth copy filed in the Imprest Account files.

Sl. No.	Nature of transaction	Supporting Voucher	Whether finally compiled or booked though exchange account	No. of copies of schedule	Form No. of Schedule	How disposed off
12	a) Credit for undelivered M.O. lists.	Statement of undelivered MOs giving particulars of individuals and remittances as prescribed in F.I.P.I.	Compiled by credit to service head fund head concerned as minus charge and contra debit to suspense head 0/018/65.	3 copies	A simple forwarding memo showing amount Imprest Account No. & code to which compiled.	Original sent along with the statement of Undelivered money order to the ledger groups in the PAOs for affording credit in the IRLAs/AFPP Fund Account concerned. Second Copy sent to the PCDA/CDA 'A' section concerned along with punching medium. 3 rd copy filed along with Imprest account.
13	Payment of Cycle Advance.	Payment authority (IAFA-468) and simple dated receipt form the individual.	Finally compiled to the concerned heads.	3 copies	Full particulars of Regtl.No., Rank and Name of the individual, the amount of Advances, etc.	Two copies of the schedule sent to PCsDA/CsDA 'A' Section concerned along with the punching medium for noting payments in the debit Head Register IAF(CDA-51) and one copy filed with the Imprest Account file. The receipt of the payees in respect of individuals own PAO will be scheduled to ledger groups concerned under a suitable forwarding letter, acknowledgement obtained and recorded. The receipts of the payees in respect of individuals based on other PAOs will be scheduled to them under a letter on which the words "DEBIT VOUCHER-CYCLE ADVANCE" will be prominently endorsed in red ink, acknowledgements obtained and recorded.

Sl. No.	Nature of transaction	Supporting Voucher	Whether finally compiled or booked though exchange account	No. of copies of schedule	Form No. of Schedule	How disposed off
14	Temporary advance and withdrawals from GP Fund accumulations for payment towards insurance Premia.	Payment authority (IAFA 468) and simple receipt from the individual.	Finally compiled to the concerned head.	2 copies	IAFA-803 and From 'B' or Form 'D' as the case may be.	One copy to CDA (Funds) Meerut along with the punching medium. The other copy kept as office copy. The simple receipt will be scheduled to the ledger groups or/and to other PAOs for being recorded at their and (see also Para 160); acknowledgements obtained and recorded.
15	Advance of pay to service personnel affected by floods, cyclones, and other natural calamities of exceptional severity.	Individual contingent bill (IAFA-115)	Finally compiled to the concerned head.	3 copies	As in SL. No. 13 above	<p>Two copies of the schedule sent to PCsDA/CsDA 'A' Section with the punching medium for noting payments in the debt Head register IAF (CDA) 195 and one copy filed with the imprest account file.</p> <p>The contingent bills for the payment of advance in respect of individuals own PAO will be scheduled to ledger groups concerned for post audit etc; vide Para 158, acknowledgements obtained and recorded.</p> <p>The contingent bills for the payment of advance in respect of individuals based on other PAOs for post audit etc., by their ledger groups acknowledgement obtained and recorded.</p>

Sl. No.	Nature of transaction	Supporting Voucher	Whether finally compiled or booked though exchange account	No. of copies of schedule	Form No. of Schedule	How disposed off
16	Advance under the scheme for providing immediate financial relief to the families, other heirs of JCOs/ORs who die while in service.	Intimation of payment of advance with particulars regarding Regtl. No. Rank and name of the deceased. AFPPF A/c No. amount and advance paid with date of payment, names and addresses of the person/persons and their relationship to the deceased, to whom the advance has been paid, contingent bill (IAFA-115), payees certificate i.e., an undertaking from the payee agreeing to the amount being recovered from gratuity and payee receipt i.e., proof for payment of M.O. (See Notes 1, 2, 3 and 4 under column . (6).	Payment of advance and M. O. commission compiled by debit to code No. 1/806/04 and code No. 1/265/01 respectively by credit to code No. 0/018/65.	Nil	Nil	<p>The contingent bill and payees certificate will be scheduled to the local ledger groups other PAOs for post audit and eventual adjustment of the advance paid excluding M.O. commission as laid down in Para 4 of A.I.56 of 68 and compiling the recoveries effected during the financial year, by minus debit to code No. 1/806/04 and by credit to code No. 1/375/30 if recoveries are effected during the next and subsequent financial years. Acknowledgements from the local ledger groups/ other PAOs will be obtained and recorded.</p> <p>NOTE 1- Intimation of payments is sent direct to the PAO maintaining the IRLA and AFPP Fund account by the OC Unit when making payment of advance out of imprest on contingent bill (IAFA-115) after obtaining payee's certificate and such intimation will be received direct by the ledger group who will make a note of the advance paid excluding M.O. commission in the IRLA. In cases where the PAO maintaining the IRLA/ AFPP Fund accounts and auditing the imprest accounts is the same, it is possible that such intimation and contingent bill received together in which case, the intimation of payment should be scheduled by the imprest group on the same</p>

day of receipt to the ledger group for making note of the advance paid excluding the M.O. commission in the IRLA.

NOTE2.-- The contingent bill (IAFA-115) and payee's certificate are sent to the PAO by which the imprest account is admissible on the same day on which remittance by money order is made to the payee.

NOTE3.—Payee's receipt will be received with the Imprest account.

NOTE4.—The irrecoverable amount written off under special Govt. orders will be debited to Code No. 1/281/00 by minus debit to Code No. 1/375/30 as the Case may be through a T.E. punching medium.

APPENDIX 'D'

(Referred to in Para...110)

Reconciliation Statement of balances under the Suspense Head "Advances – Pay Accounts Officers" (Code No. 0/018/65)

0/018/65 Debits	Rs. P	Rs. P	0/018/65 Credits	Rs. P	Rs. P
1			3		
I. Opening balances (brought forward) (a) Amounts awaiting credit under code Head /018/65 on account of— (i) Cash with imprest holders (ii) Misc. Payments from imprest (including treasury receipt) (iii) Acquittance Rolls remaining unlisted to PAOs. (iv) Acquittance Rolls (including I.A.F.K.-1168) remaining unadjusted. (v) Acquittance Rolls family allotment etc., recovered in IRLAs during the previous quarter but compiled through the abstract of receipts and charges of this quarter. (vi) Imprest /R.O. advance compiled against this PAO by the PCsDA/CsDA/PCDA(O) during the previous quarter but are under reference with them			I. Amount credited to code 0/018/65 during the quarter. (a) By the PAO (vide Annexure 'A') (b) By the Main Office (vide Annexure 'B')		

<p>(vii) Family allotment in respect of personal serving abroad with Embassies, etc., for which intimations of credit under 0/018/65 are awaited from the main office concerned.</p> <p>(viii) Acquittance Rolls scheduled to PAOs under other PCsDA/CsDA</p> <p>(ix) Other transactions, if any</p>					
<p>(b) Deduct---</p> <p>Amount awaiting debit under code 0/018/65 on account of-</p> <p>(i) Funds supplied to imprest holders by PCsDA/CsDA/ Field cashiers and recruiting officers advances.</p> <p>(ii) Misc. receipts in imprest account - units.</p> <p>(iii) Regimental cuttings recovered in IRLAs but not paid out of imprests.</p> <p>(iv) (a) Payments made on Acquittance Rolls to Army personnel by Air force/Navy/ Military Mission, Nepal/ J.&K . Militia/ postal and other authorities.....</p> <p>(b) ACRs received from other PAOs under different PCsDA/CsDA/PCDA (O) for</p>			<p>II. Proforma entries:--</p> <p>(a) Acquittance Rolls listed to other PAOs. (under own PCsDA/CsDA) (vide Annexure 'C')</p> <p>(b) Imprest /R.O. advance erroneously compiled by the PCsDA/CsDA /PCDA (O) against this PAO during the previous quarters and since transferred to other PAOs (vide Annexure 'D').</p> <p>(c) Funds transferred to imprest accounts which are audited by other PAOs (vide Annexure 'E').</p> <p>(d) Other transactions, viz., regimental cuttings etc., (the number and date of the communications of the PAOs. and of the main office and the voucher number and month of compilation of the main office should be furnished).</p>		

<p>which debits awaited.</p> <p>(v) Recoveries made in IRLAs with reference to pay book (IAB-64) entries/ DOs Part II for which Acquittance Rolls /IAFK-1168 are awaited.</p> <p>(vi) Acquittance Rolls received from PAOs under other PCsDA/CsDA</p> <p>(vii) Other transactions, if any</p>		-			
<p>II) Amount debited to code 0/018/65 during the quarter.</p> <p>(a) As per sectional compilations of PCsDA/ CsDA/PCDA(O) (details of such amendments to be furnished) (PCs received)</p> <p>(b) Amount compiled by the PAO. (vide Annexure 'A')</p> <p>(c) Amount compiled by the main office (vide Annexure 'B')</p>					

		<p>III. Closing balances (carried over):--</p> <p>(a) Amount awaiting credit under code 0/018/65 on account of</p> <p>(i) Cash with imprest holders.</p> <p>(ii) Misc. payments from imprest (including treasury receipts)</p> <p>(iii) Acquittance Rolls remaining unlisted to PAOs.</p> <p>(iv) Acquittance Rolls (including IAFK-1168) remaining unadjusted. (Research & Master Missing)</p> <p>(v) Acquittance rolls, family allotment etc., recovered in IRLAs during this quarter but compiled through the abstract of receipts and charge in next quarter.</p> <p>(vi) Imprest /R.O. advance compiled against this PAO by the PCsDA/CsDA/ PCDA(O)</p> <p>(a) but are under reference with them</p> <p>(b) ACRs scheduled to other PAOs under jurisdiction other PCsDA/CsDA for which debits here raised in subsequent quarters.</p> <p>(vii) Family allotment in respect of personnel serving abroad with embassies etc., for which intimations of credit under 0/018/65 are awaited from Main Office.</p>		
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			<p>(viii) Acquittance Rolls scheduled to PAOs under other PCsDA/CsDA</p> <p>(ix) Other transactions, (full details to be furnished).</p>		
<p>Proforma Entries:-</p> <p>(a) Acquittance Rolls received from PAOs under own PCsDA/CsDA (vide Annexure 'C')</p> <p>(b) Imprest/R.O. advance compiled by the PCsDA/CsDA/PCDA (O). erroneously against other PAOs during the previous quarters and since transferred to this PAO (vide Annexure 'D')</p> <p>(c) Funds transferred from Imprest accounts which are audited by other PAOs (vide Annexure 'E')</p>			<p>III. Deduct:---</p> <p>(b) Amounts awaiting debit under code 0/018/65 on account of</p> <p>(i) Funds supplied to Imprest Holders by PCsDA/CsDA/ Field Cashiers and recruiting Officers advances.</p> <p>(ii) Misc. receipts in imprest accounts. (FTCRs etc.)</p> <p>(iii) Regimental cutting recovered in IRLAs but not paid out of Imprests.</p> <p>(iv)(a) Payments made on Acquittance Rolls to Army personnel by Air Force / Navy/ Military Mission, Nepal/J&K Militia/ Postal and other authorities.</p> <p>(b) ACRs received from other PAOs for which debits awaited for their respective PCsDA/CsDA</p> <p>(v) Recoveries made in IRLAs with reference to pay</p>		

			<p>book entries /DOs pt. II for which Acquittance Rolls /I.A.F.K. –1168 are awaited.</p> <p>(vi) Acquittance Rolls received from PAOs under other PCsDA/CsDA</p> <p>(vii) Other transactions, if any (full details to be furnished).</p>		
<p>III. (d) Other transactions, viz., regimental cutting, etc., (the number and date of the communications of the PAOs and the main office and the voucher number and month of compilation of the Main-Office should be furnished).</p>			<p>IV. Difference, if any (reasons to be furnished).</p> <p>V. Grand Total</p>		
Grand Total.....					

“Certified that no amount is outstanding over six months except those shown in Annexure _____.”

ACCOUNTS OFFICER

ANNEXURES TO APPENDIX 'D'

Annexure 'A'

Class of Voucher	Voucher No. of the Punching Medium	Month	Amount debited to 0/018/65	Amount Credited to 0/18/65
1	2	3	4	5

Annexure 'B'

No. and date of the communication from the Main Office concerned	Class of Voucher and Voucher No.	Month	Amount debited to 0/018/65	Amount Credited to 0/18/65
1	2	3	4	5

Annexure 'C'

PAO Code No.	Name of the PAO	Net Amount of Acquittance Rolls received during the quarter	Net Amount of Acquittance Rolls listed during the quarter
1	2	3	4
Total			

Annexure 'D'

No. and date of the communication from PCsDA/CsDA / PCDA (O)	Month in which compiled	Transferred from PAO		Transferred PAO	
		Code No.	Amount	Code No.	Amount
1	2	3	4	5	6

Note : *If a copy of the communication is not found endorsed to the PCsDA/CsDA, a copy thereof should invariably be enclosed.*

Annexure 'E'

Funds transferred in		Funds transferred out	
PAO Code No.	Amount	PAO Code No.	Amount

APPENDIX 'E'

Registers maintained in PAO

Sl. No.	Name of the Register	By whom maintained
1.	Register of PLI Premia	Central Control Section
2.	Register for watching final settlement of accounts.	Central Control Section
3.	Register of quarterly nominal rolls	Central Control Section
4.	Register for the preparation of estimates under major head LXIII/82 Defence Service Non-effective main head I/1 Army	Central Control Section
5.	Register for watching transfer of IRLAs to other PAOs or issue of LPCs to other offices	Central Control Section
6.	Register for watching the receipt of IRLAs from other PAOs or LPCs from other offices	Central Control Section
7.	Register for watching regularisation of debit balances on final settlement of accounts	Central Control Section
8.	Register of former service claims admitted	Central Control Section
9.	Control Register of imprest accounts.	Imprest Section
10.	Register of objections / observations on imprest accounts and supporting vouchers.	Imprest Section
11.	Acquittance roll control register	Imprest Section
12.	Despatch register of acquittance rolls	Imprest Section
13.	Reconciliation register of rejected acquittance roll	Imprest Section
14.	Register of undisbursed FAMOs	Imprest Section
15.	Register of MO lists	Imprest Section
16.	Register for watching progress of items of verification of proof of payment	Imprest Section
17.	Register of IAFK-1168 (RO advances)	Imprest Section
18.	Register of losses in imprest accounts	Imprest Section

Sl. No.	Name of the Register	By whom maintained
19	Register for opening new ledger group IRLAs	Ledger Group
20	Register for obtaining selection order of the head of the PAO for conducting review of IRLAs and ancillary items	Review Section
21.	Register of record of sanction to expenditure for a limited period	Review Section
22	Test check of register of SOs (A) / AAOs	SOs (A) / AAOs of Ledger / Review Section
23	Register for review of unreviewed IRLAs	Review Section
24	Register of cheques	Imprest Section
25.	Register for watching regularisation of irregular retention of personnel discharged on medical grounds	Central Control Section
26	Control register for contingent bills & misc. vouchers	Central Control Section
27	Conveyance advances/PC/HBA from AGIF register	CC Section
28.	Erroneous deactivation of IRLAs from the master register	CC Section
29	Control Register of AFPP Fund Payments through Record Offices, Embassy of India in Nepal, G.R.D., Kunraghat/Ghoom.	CC Section/Fund Cell
30	Register of subscriber on Deputation on Civil and Other Departments	CC Section

Flyleaf Instructions

Serial No. 1:

Fly leaf instructions for the maintenance of the register of PLI Premia.

Authy. Para 49 OM Part X.

Object: To ensure (i) that recoveries of PLI premia are effected from all insurants and (ii) that the names of the insurants not included in the schedules have been correctly shown below the last entry as required in columns 2 and 5 of the schedules.

1. The register will be maintained in IAFF – 3069. The entries in the register will be compared with those in the schedules received from the Dy. Director PLI, Kolkata to verify that no names have been omitted by that Office and recoveries have been effected through IRLAs in all cases.
2. On the first of each month this register should be endorsed by the Head of the PAO with a certificates to the effect that the completed PLI schedules for the month in respect of all the persons entered in the register (including those freshly notified in the PLI schedules received from the Dy. Director, PLI Kolkata) have been despatched together with the punching medium to the Main Office after due recoveries in IRLAs.

Serial No.2

Flyleaf instruction for the maintenance of the register for watching final settlement of accounts

Authy: Paras 55 and 169.

Object: To watch the prompt finalisation of accounts in respect of individuals who become non-effective or are transferred to reserve.

1. The register will be maintained in IAFF-3073. On receipt of non-effective proforma along with copies of the Part II Orders notifying release / discharge from the Regt./Corps. Centre, the relevant columns of the register will be completed before they are passed on to the ledger groups. In the case of local discharge / release etc., the relevant columns of the register will be completed with reference to extracts and the non-effective proforma and the necessary documents will be immediately called for from the Officer I/C, Records, if not already received.
2. The prompt finalisation of the cases will be watched and the non-effective proforma and the service documents will be returned to Unit Officer I/C Records after completion of the relevant columns in the Register.
3. The register will be utilised to render statistics to the Main Office though the medium of the IRLA progress report regarding IRLA closed / to be closed and will be submitted to the Officer I/C, Section / Group every week and monthly to the Head of the PAO.

Serial No. 3

Flyleaf instruction for the maintenance of the register of quarterly nominal rolls.

Authy: Para 67 OM Part X

Object: To watch the receipt and disposal of quarterly nominal rolls submitted by units and formations.

The register will be opened in manuscript and kept up-to-date with reference to the instructions contained in Dolphin System Circular 87 /2013. The due dates for submission of Quarterly Nominal Rolls by Record Offices are:

- a) Dec, Jan, Feb - by Mar
- b) Mar, Apr, May - by June
- c) June, Jul, Aug - by Sep
- d) Sep, Oct, Nov - by Dec

The register will be submitted quarterly to the Officer I/C Section / Group and quarterly to the Head of the PAO, from 25th of month following the quarter.

Serial No. 4

Flyleaf instruction for the maintenance of the register for the preparation of estimates and under major heads LXIII/82 – Defence Services Non-effective – main head 1/1 - Army.

Authy: Para 68 OM Part X.

Object: To keep a record of the notification of “awards” and “rewards” etc., and statistics regarding the number of personnel who would come up for release during the year with a view to facilitate the preparation of the estimates under non-effective heads.

1. In order to ensure that the financial implications of policy decisions “on release” are properly assessed and correctly reflected in the periodical estimates under the non-effective heads, Heads of PAOs will discuss such questions with the Group / Centre Commanders / Officer I/C Records during the periodical conferences envisaged in Para 2 Of AO 60/53 and arrive at the number of personnel who would come up for release either through normal wastage or through special release programme. The decisions reached in such conferences as well as other notifications of awards and rewards etc., affecting the non-effective heads will be noted in a register. This register will be consulted at the time of submission of reports regarding periodical estimates. This register will be submitted to the Officer I/C along with the above report on the due dates.

Serial No. 5 Flyleaf instruction for the maintenance of the register for watching transfer of IRLAs to other PAOs or issue of LPCs to other offices.

Authy: Paras 129,133 and 134 ibid

Object: To watch the transfer of IRLAs to other PAOs when inter-corps or inter-regimental transfer of individuals take place or issue of LPCs to other offices when individuals are transferred to the payment of another audit officer.

1. The register will be maintained on IAFF-3075. Columns 1 to 7 of the register will be completed with reference to extracts of Part II Orders received from ledger groups. The prompt transfer of IRLA / Issue of LPC will be watched through this register. On receipt of IRLA / LPC from ledger groups the particulars will be entered in the remaining relevant columns of the register and the IRLA / LPC will be forwarded to the party concerned with a forwarding memo and receipt of acknowledgement will be watched.
2. The register will be submitted to the Head of the PAO monthly.

Serial No. 6

Flyleaf instruction for the maintenance of the register for watching the receipt of IRLAs from other PAOs or LPCs from other offices.

Authy: Paras 129,133 and 135 OM Part X.

Object: To watch the receipt of IRLAs from other PAOs when inter-corps or inter-regimental transfers of individuals take place or LPCs from other offices, when individuals are transferred from the payment of another audit officer.

1. The register will be maintained on IAFF-3074. Columns 1 to 9 of the register will be completed with reference to extracts of Part II Order and copy of communication calling for IRLA / LPC received will be watched through this register. IRLA on receipt from the other PAO will be passed on to ledger group, after completion of the remaining relevant columns, through this register. On receipt of LPC Columns 10, 13 to 15 and 17 of the register will be completed and the LPC will be passed on to the ledger group for opening of IRLA, and the initials of the Clerk / SO(A) / AAO, to whom the LPC has been passed on will be obtained in the "Remarks" column. When the IRLA, opened with reference to LPC, is received from ledger group a card will be opened and the IRLA will be returned to the Ledger Group through the "Register of Cards Opened".
2. Any delay in receiving LPCs / IRLAs will be promptly brought to the notice of the Main Office through the medium of IRLA Progress Report.
3. The register will be submitted to the Head of the PAO monthly.

Serial No. 7

Flyleaf instruction for the maintenance of the register for watching regularisation of debit balance of final settlement of accounts.

Authy: Para 170 O.M Part. X

Object: To watch the regularisation of the debit balances received on final settlement of accounts.

1. The register will be maintained in the proforma given in Para 170 OM Part X. when the IRLA exhibits a debit balance on final settlement of accounts the particulars will be recorded in this register and the regularisation watched. The number of items shown in the register at the end of the month should agree with the number shown in statement 'B' to the IRLA progress report.
2. The register will be submitted to the Head of the PAO monthly.

Serial No. 8

Flyleaf instruction for the maintenance of register of former service claims admitted.

Authy: Para 175, OM Part X

Object: To keep a record of all former service claims admitted in audit.

1. The register will be maintained Centrally on IAFF-3071 particulars of all former service claims admitted by the PAOs will be recorded in this register.
2. The register will be submitted monthly to the Officer I/C, Section / Group and quarterly to the Head of the PAO.

Serial No. 9

Flyleaf instruction for the maintenance of Control Register of Imprest Accounts.

Authy: Para 81 and 92 OM Part X

Object: For recording full particulars of the Imprest Account and for watching the receipt of the Imprest Account and to record the check exercised thereon.

1. The register will be maintained on IAFF-3058 as a record of all Imprest Accounts due to PAO and will contain two pages for each Imprest Holder. At the end of the register an index of the Imprest Account numbers allotted by the Main Office will be kept.

2. After audit of Imprest Accounts the register will be submitted to the Head of the PAO with all relevant columns duly posted, for completion of the last column with his dated initials, after approval of acknowledgement of observations / objections as the case may be.

Serial No.10

Flyleaf instruction for the maintenance of register of objections / observations on Imprest Accounts and supporting vouchers.

Authy: Paras 87 and 95 OM Part X

Object: To ensure perfect control in regard to the pursuit and settlement of objections and observations on Imprest Accounts and supporting vouchers.

1. The register will be maintained in the proforma given in Para 87 OM Part X. Action taken by the PAO for the clearance and the date of the oldest objections and any other relevant information will be recorded in the "Remarks Column".
2. The register will be submitted to the Head of the PAO by the 5th of each month.

Serial No. 11

Flyleaf instruction for the maintenance of Acquittance Roll Control Register.

Authy: Paras 88, 90, 106 and 107 OM Part X.

Object: To watch the speedy adjustment of Acquittance Rolls pertaining to the local ledger groups.

1. The register will be maintained on IAFF-3061. Separate register will be maintained, or if found convenient separate pages in a register may be allotted, for each category of acquittance rolls. The register will start afresh for every month and will be fully self-contained and should exhibit against each acquittance roll the progress of adjustment until the entire month is cleared.
2. The Acquittance Rolls pertaining to the local ledger groups after preliminary scrutiny as laid down in Para 87 OM Part X will be entered direct in the Control Register. Acquittance Rolls scheduled by other PAOs will be transmitted to ledger groups only after entering them in the control register.
3. The register will be submitted monthly to the OIC Section / Group and quarterly to the Head of the PAO.

Serial No. 12

Flyleaf instruction for the maintenance of the Despatch register of Acquittance Rolls.

Authy: Para 88 OM Part X

Object: To keep a record of particulars of Acquittance Rolls sent to other PAOs.

1. The register will be maintained on IAFF-3059. Entries in the PAO-wise daily statements (IAFF-3015) on agreement of the grand total of the Daily Summary of total amounts of Acquittance Rolls received and listed to other PAOs / Local Ledger Groups (IAFF-3016) with the totals in the Daily Journal (IAFF-3014) will be posted in this register before the statements are filed with the Daily Journal.
2. The register will be submitted monthly to the OIC Section / Group and quarterly to the Head of the PAO.

Serial No. 13

Flyleaf instruction for the maintenance of Reconciliation Register of rejected Acquittance Rolls.

Authy: Para 90 OM Part X

Object: To keep a record of Acquittance Rolls rejected and relisted.

1. The register will be maintained on IAFF-3060. All rejected Acquittance Rolls will be entered in this register. The entry in the register will be made only after entering the items in the relevant columns of the Despatch Register for Acquittance Rolls (IAFF-3059) in the case of other PAOs and in the Acquittance Rolls Control Register (IAFF-3061) in the case of local ledger groups. Items entered in IAFF-3059 and in IAFF-3061 will be cross-linked with the relevant items in IAFF-3060. The rejected Acquittance Rolls will then be despatched to the correct PAO to which they pertain in the usual manner.
2. The register will be submitted to the Head of the PAO monthly.

Serial No. 14

Flyleaf instruction for the maintenance of Register of undisbursed FAMOs.

Authy: Para 98 OM Part X.

Object: To control the receipt of adjustment of undisbursed money order lists.

1. The register will be maintained on IAFF-3066. All lists of undelivered FAMOs, FSMOs (Pay), casual remittances, special family allowances, subsistence allowance will be entered in this register before they are passed on to the ledger groups for affording the credits under the heading "other credits" in Part IV accounting sheet IAFF-1019 (inter) of the individual concerned and return. Separate register (IAFF-3066) will be maintained for undelivered AFPP Fund money orders. All lists of undelivered FAMOs (Fund) will be entered in this register before they are passed on to the ledger groups for affording credits in the AFPPF Accounts of the individual concerned and return.
2. The register will be submitted monthly to the OIC Section / Group and quarterly to the Head of the PAO.

Serial No. 15

Flyleaf instruction for the maintenance of the register of MO lists.

Authy: Para 103 OM Part X

Object: To keep a record of the receipt distributed and return of MOs / MO-50 / MO-50(a) lists of money orders.

1. The register will be maintained on IAFF-3065. Separate registers (or separate pages in one register when the number of money orders under each category does not warrant the opening of separate registers) will be opened for FAMOs, FSMOs (pay), FSMOs(fund), casual remittances, special family remittances and subsisting allowances. This register will be utilised to ensure that all money orders lists are returned to the Record Office duly adjusted within three days of receipt along with the cheques for the amount involved in favour of the Post Master concerned. To guard against abnormal delays in returning the lists or R.O., a new column (Col. II) with the heading dated initials of the SO(A) / AAO will be completed by the SO(A) / AAO. Imprest Group when the lists are returned in the Record Office.
2. The register will be submitted to the Officer I/C with the MO lists and cheques for the amount, before their return to the Record Office, to enable him to check the posting in Col. 6 and 7 from the enfacement made by Ledger Groups and to initial in Col. 9 in token of his having done so.
3. The register will be submitted to the Head of the PAO quarterly.

Serial No. 16

Flyleaf instruction for the maintenance of register for watching progress of items of verification of proof of payment.

Authy: Para 104 OM Part X

Object: To keep a watch over the progress of verification of postal acknowledgements in respect of FAMOs / FSMOs etc.

1. The register will be maintained on IAFF-3068. The figures for the monthly progress report, vide Para 56 OM Part X will be rendered from this register. The PAO will specially bring to the notice of the officer I/C, Records a list of outstanding items for which MO acknowledgements have not been produced for more than three months from the month in which verification is due.
2. The register will be submitted to the Head of the PAO monthly together with the list referred to in Para 1 above.

Serial No. 17

Flyleaf instruction for the maintenance of register of IAFK-1168 (RO advance).

Authy: Para 105 OM Part X

Object: To keep a record of IAFK-1168 Rolls received in the PAO and to watch clearance of RO advances shown therein.

1. The register will be maintained on IAFF-3062. Entries in this register will be made as and when original copies of nominal rolls on IAFK-1168 (RO advances) are received from the Commandant Regt. / Corps and duplicate copies from the CsDA and RO advance will be watched through this register.
2. The register will be submitted monthly to the Officer-in-charge Section / Group and quarterly to the Head of the PAO.

Serial No. 18

Flyleaf instruction for the maintenance of register of losses in Imprest Accounts.

Authy: Para 111 OM Part X

Object: To keep a record of all losses in Imprest Accounts and watch their finalisation under orders of Competent Financial Authorities.

1. The register will be maintained in the proforma given in Para 111 OM Part X. An entry in this register will be made immediately indicating that loss has actually occurred. This register will be personally examined by the Head of the PAO to ensure that proper action is taken to pursue the cases to finality.
2. The register will be submitted to the Head of the PAO monthly.

Serial No. 19

Flyleaf instruction for the maintenance of register for opening new IRLAs.

Authy: Para 128 OM Part X

Object: To keep a record of all IRLAs opened and for which cards have been opened.

1. The register will be maintained on IAFF-3072. Particulars of all New IRLAs opened will be recorded in this register and each entry initialled by the clerk and SO(A) / AAO.

2. The register will be submitted monthly to the Officer I/C Section / Group and quarterly to the Head of the PAO.

Serial No. 20

Flyleaf instruction for the maintenance of register for obtaining selection orders of the Head of the PAO for conducting Review of IRLAs / Ancillary items.

Authy: Para 209, O M Part X

Object: To obtain the selection orders of the Head of the PAO on a weekly programme.

The register will be maintained in the proforma given in Para 209 OM Part X by each Review Auditor. The register will be submitted to the Head of the PAO on the 5th of the each month.

Serial No. 21

Flyleaf instruction for the maintenance of register of record of sanction to expenditure for a limited period.

Authy: Para 216 OM Part X

Object: To keep a watch over expenditure sanctioned for a limited period and to ensure that it is not admitted beyond that period without further sanction.

1. The register will be maintained in the proforma given in Para 216 OM Part X. The date of expiry of any sanction will be made known in time by the Review Section to the ledger groups.
2. The register will be submitted to the Head of the PAO monthly (5th of each month) incorporating a certificate that no expenditure beyond the date of sanction has been admitted in audit. The register will also be submitted to the Reviewing Officer during his periodical review, for examination.

Serial No. 22

Flyleaf instruction for the maintenance of Test Check registers of SO(A) / AAO.

Authy: Paras 177 and Para 213 OM Part X

Object: To keep a record of the various items of test check carried out by SO(A) / AAO of ledger groups (and by SO(A) / AAO Review Sections in respect of special items of check carried out by him).

1. The register will be maintained in the proforma given in Para 177 OM Part X for recording details of test checks carried out except the test check conducted on Part II orders which will be recorded in the proforma appended to Part II order files vide Para 118 OM Part X, where a cent percent check is prescribed the details will not be recorded in the register.
2. The register, with Part II order files, will be submitted to the Section Officer / Head of the PAO by the 10th of every month.

Serial No. 23

Flyleaf instruction for the maintenance of a register for the purpose of review of unreviewed IRLAs.

Authy: Para 210 OM Part X

Object: To ensure that, IRLAs which have not been reviewed in the current year as a result of inter-unit transfer of IRLA within the PAO are reviewed before such IRLAs are inserted in binders of transferee Ledger Groups.

1. The register will be maintained in the proforma given in Para 210 OM Part X. It will be posted with reference to the lists of unreviewed IRLAs received from the ledger groups. The review of such IRLAs will be completed within a fortnight of receipt of lists from ledger groups.
2. The register will be submitted to the head of the PAO monthly.

Serial No. 24

Flyleaf instruction for the maintenance of the register of cheques.

Authy: Note 5 below Para 81 OM Part X.

Object: To keep a record of all cheques issued by the PAO and for preparation of schedule III.

1. The register will be maintained in the proforma given below. As and when cheques are prepared full particulars in accordance with the various columns in the register will be completed and put up to the officer authorised to sign cheques along with the cheques, passed bills, vouchers etc., and also again when schedule III for the day is prepared.
2. The register will be submitted to the Officer-in-charge of the section monthly and to the Head of the PAO quarterly on the 5th of the month.

Proforma for Cheque Register

Sl. No.	No. & date of cash requisition / FAMO / FSMO list	Amount of requisition FAMO / FSMO list	Distribution voucher number
1	2	3	4

Amount for which passed for payment and cheque issued (in figures and words)	Cheque Number	Date of issue	Name of the Treasury including Bank / Treasury
5	6	7	8
Name of Payee	Dated signature of the officer signing the cheque		
9	10		

Serial No. 25

Flyleaf instruction for the maintenance of the register for watching regularisation of irregular retention of personnel discharged on medical grounds.

Authy: Govt. of India, Min. of Def. Letter No.00884/AG/PS 2 (C)/1173/8/D(AG-II dated 6/7/68 and CGDA New Delhi No.77041/ATs dated 20/9/66.

Object: To watch the receipt of Government sanction for regularisation of the period of irregular retention beyond 21/30 days in respect of JCOs/ORs discharged on medical ground.

1. The register will be maintained centrally in Central Control Section in the proforma given below. All cases of medical discharged where the individual is not discharged or granted terminal leave pending discharge within 21/30 days of the date of counter-signature of medical board proceeding by the ADMS will be entered in the register at the time of final settlement of accounts and the receipt of Government sanction regularising the period of irregular retention watched through this register.
2. The register will be submitted to the Officer I/C of the section monthly by 10th and quarterly to the Head of the PAO.

Proforma-register for watching regularisation of irregular medical discharges.

Sl. No.	Regimental number	Rank	Name of the individual	Date of counter signature of medical board proceedings by the ADMS
1	2	3	4	5
Due date of discharge	Date of discharge / commencement of terminal leave		No. and date of reference requesting RO to initiate action for regularisation of irregular retention	
6	7		8	

No. & Date under which the case was forwarded to Main Office	No. & Date of audit report rendered by Main Office to Army Headquarters.	No. & Date of Govt. letter according sanction for retention beyond the date of Col. 6	Remarks
9	10	11	12

Serial No. 26

Flyleaf instruction for the maintenance of control register for Contingent Bills & misc. vouchers.

Authy: Para 75 ibid

Object: Control Nos. will be allotted quarter-wise for each Contingent Bill, Payment Authorities received from PCA (Fys) etc and also to all types of debit vouchers viz., HSR, Rent Bills. Separate pages allotted to credit vouchers and debits vouchers and are entered as per the proforma appended below. The register will be submitted to Group AO monthly and quarterly once to Head of the Office.

Credit Vouchers

Sl No.	No. & Date of forwarding memo of Unit / Formations	Army No. and Name	Nature of Credit
1	2	3	4

Amount.	Unit	Task / Ledger	Date of handing over to Group	Date initials of SO(A) / AAO
5	6	7	8	9

Date of return after Audit	Month in which transcribed	Month of feeding to DDP	Initials of CC SO(A) / AAO	Remarks
10	11	12	13	14

Serial No.27

Flyleaf instruction for the maintenance of register of Conveyance Advance/PC Advance/HBA Advance sanctioned to the JCOs/ORs by AGIF.

Authy: CGDA, New Delhi letter No. AT/I/145000/PC-AGIF dated.....

Object: To keep a record of intimations received from AGIF Directorate, about conveyance advance sanctioned by them to JCOs/ORs which is recoverable through the IRLAs.

The register will be reviewed by the AAO / SO(A) and submitted to the SAO / AO in-charge CC Section by 20th of each month. The register will be put up to the in-charge of the PAO on 25th of following month.

The register of conveyance/PC/HBA Advance sanctioned to the JCOs/ORs by AGIF will be maintained in the following proforma

Sl. No.	AGI Dte. letter No. & Date (with folio No. of the loanee)	Army No.	Rank & Name	Name of the Unit	Total Amount of advance sanctioned	Rate of monthly instalment
1	2	3	4	5	6	7

Total No. of instalments	Month from which recovery is to start	No. & Date of ack./rej. Memo	Dated initials of AAO/SO(A)	Month in which batched to EDP	Dated initials of AAO/SO(A)	Month in which recovery started (indicating the month).
1	2	3	4	5	6	7

Serial No. 28

Flyleaf instruction for the maintenance of register in respect of erroneous deactivation of IRLAs from master.

(Auth : System Circular No. S/NDL/DOLPHIN/120 dated 21.10.2013)

The register will be maintained in the following proforma:

PROFORMA

Army No.	Name	Unit	Group / Task	Month in which deactivated	Balance taken in summary	
					Pay	Fund
1	2	3	4	5	6	

Month in which Master re-created	Bal. Transferred		Reason / Remark for deactivatingg	Initials of Auditor / SO(A) / AAO
	Pay	Fund		
7	8		9	10

SerialNo.29

Fly leaf Instructions for the 'Control register of AFPP fund payments through record offices embassy of India in Nepal, G.R.D. Kunraghat / Ghoom'

Authority: Para 70 OM Part V (Chapter –IV)

Object: To keep a record of Defence I. D. Scheduled / Debit Schedules on account of AFPP Fund payments through Records Offices Embassy of India in Nepal and G. R. D. Kunraghat / Ghoom scheduled to the ledger groups for action.

The register will be maintained in manuscript.

Separate pages will be allotted for the Record Office.

Embassy of India in Nepal, Record Office G. R. D. Kunraghat and Recod Office G. R. D. Ghoom.

2. Defence I.D. Schedules on account of AFPP Fund payments made through the Record Office Care Military and Air Attache, Embassy of India in Nepal received from Accounts Section of the Main Office and debit schedules on account of such payments made through the Record Office G. R. D. Kunraghat / Ghoom received from the PCDA (CC) / CDA Patna will be scheduled by the Imprest Section to the ledger groups concerned through this register. The register will also be utilized by the Imprest Section for arriving at the quarterly control figures on account of the above payment in respect of each ledger group vide Para 48 OM Part V (Chapter IV) and for arriving at the total amount on account of such payments in respect of the each category during the quarter vide item (d) of Note under Para 52 OM Part V (Chapter IV).

3. The register will be submitted monthly to the OIC Section / Group and quarterly to the Head of the PAO from 5th November onwards until a final report is rendered to Main Office.

Serial No.30

Serial No. 9 – Fly leaf Instructions for the maintenance of the 'register of subscribers on deputation to civil and other departments'

Authority: Para 113 OM Part V (Chapter IV)

Object: To have a complete record of subscribers on deputation to Civil and Other departments and to watch the receipt of credit on account of Fund subscription in their cases from the Civil AGS concerned for the period of deputation.

The register will be maintained by the 'Central Fund Cell' in manuscript.

2. The relevant details of a subscriber proceeding on deputation to Civil and other Departments will be maintained in this Register.

3. The Credits in respect of each subscriber received from the Accounts of the Main Office through Civil I. D. SCHEDULES will be entered in this register after adjustment. The register will be reviewed regularly and any wanting credits will be called for from the Civil department concerned.

4. The register will be submitted monthly to the OIC Section / Group and quarterly to the Head of the PAO.

APPENDIX 'F'

(Referred in Note 9 of Para 200)

Section 1

(Vide Para 28 to 31, Section 2 of Chapter of G.P. Fund (Defence Services) referred to in Para 200 Note 9).

PARA 28

It is incumbent on the Accounts Officer to see that the nomination does not conflict with the rules regulating the Fund, the sole object of the Provident Fund Act is to take sums of money deposited under the G.P. Fund out of the scope of the ordinary law and to enable them to be paid, such law notwithstanding, to the persons whom rules may designate so long as the Fund remains with the Government no question about the ordinary law of inheritance can arise.

PARA 29

The correct position with regard to nomination made under Section 5(1) of the Provident Funds Act is that the Section in question does not itself provide for nomination to be made, and that it does not by itself create any right in favour of the nominee. It merely gives protection and force to a nomination made in accordance with the Rules of the Provident Fund. If, therefore, a rule exists in any Provident Fund rules rendering nomination, even if valid when made will become in effective if a subscriber marries or re-marries and will not be nominations to which protection of Section 5(1) of the Act will extend.

PARA 30

In cases in which a person has given his child in adoption to another person and if, under the personal law of the adopter, adoption is legally recognized as conferring the status of a natural child, such child should for the purpose of the Provident Fund Rules, be considered as excluded from the family of the natural father.

PARA 31

A nomination made under Section 5(1) of the Act must not only be in accordance with the Rules as they may stand when it is made but it must continue to be in accordance with the rules as they stand amended or altered from time to time. The words duly made in accordance with the Rules of the Fund occurring in Section 5(1) of the Act are significant and in view of these words the position is that a nomination once made in accordance with the Rules might lose its validity if the Rules are subsequently altered or amended. A nomination made by a subscriber in respect of any other Provident Fund to which he was subscribing before joining the G.P.F. (D.S.) shall, if the amount to his credit, in the Fund, be deemed to be a nomination duly made under Rule 5 of the G.P. Fund (D.S.) Rules, 1960, until he makes a nomination in accordance with the said rule.

PARA S 208, 209, 210, 211 and 216 of the Chapter on G.P. Fund (D.S.) referred to in Sub Para 12 under Para 208

PARA 208

Disposal of the G.P. Fund accumulations after the subscribers death in a case where the decision of the Court is not in accordance with the provisions of Provident Fund Act and the Rule of the Fund :

Where no nomination in favour of a member of members of the family exists or where the nomination subsists but has become null and void on the happenings of certain contingencies the amount standing to the credit of a deceased subscriber is required to be shared equally amongst the surviving members of his family under the provisions of Rule 33 (b) of the G.P. Fund (D.S.) Rules, 1960.

A particular case where decision of the Court was not in accordance with the provisions of the Provident Fund Act and the rules of the Fund, and the manner in which the final assets were decided to be disposed of, is started below for guidance. A subscriber who died on a certain date left the following members:-

- (i) Widow – being his second wife,
- (ii) One son aged 13 years from his first wife,
- (iii) One unmarried daughter from his first wife,
- (iv) One son aged four years, son from his second wife i.e. surviving widow.

The accepted form of declaration of the subscriber on record showed the first wife as the nominee but after death, during the life time of the subscriber, fresh declaration from was not received and the previous one was thus rendered null and void.

The Court issued a succession certificate in favour of the two sons only and appointed their uncle as their guardian, who desired that the G.P. Fund be deposited into a bank in the names of the minor sons through the Court, if it is inconvenient to the authorities to pay the amount direct to him.

The following decisions were arrived at –

A Hindu mother is the natural guardian of her minor children.* Her rights operate in the absence of a legal guardian formally appointed by a Court of Law. In this case rightly or wrongly the uncle of the boys had been appointed by a Court as the Legal guardian of the minors and that appointment stood.

In the present case, the division of the G.P. Fund should be in four equal shares in accordance with the provisions of Rules 33 of the G.P. Fund (D.S.) Rules, 1960. The payment of the shares of the minor boys should be in accordance with the orders of the Court. The share of the widow should be paid to her, that of the girl to the girl if she is, of age and if minor, to her legal guardian. The share of the two boys should be remitted to the Court as proposed.

The Court should also be informed that their orders can only be given effect to as regards the share of the sons.

PARA 209

Responsibility to ensure payment of the G.P. Fund accumulations to the entitled parties in the cases of deceased non gazette subscribers –

The responsibility to see that payment has been made to the parties entitled to receive the G.P. Fund accumulations under the G.P. Fund (D.S.) Rules, 1960 in the case of deceased non-gazetted officers devolves on the accounts Officer concerned and on the Head of the Office.

PARA 210 – Payment to step children

Step children of a subscriber are not to be treated as members of the subscribers family under the G.P. Fund (D.S. Rules)

PARA 211 – Payment to major sons and married daughters

When no nomination in favour of any existing member of the family subsists, the amount standing to the credit of the deceased subscriber shall be shared equally between the surviving members to the exclusion of –

1. Sons who have attained majority.
2. Sons of a deceased son who have obtained majority.
3. Married daughters whose husbands are alive.
4. Married daughters of a deceased son whose husbands are alive.

If, however, no member other than those specified at serial members 1 to 4 above exists, the amount shall be equally shared amongst them, in spite of sons / sons of a deceased son having attained legal majority and married daughters / married daughters of a deceased son, notwithstanding the existence of their husbands.

PARA 216 – Posthumous child, a member of the family

A man's posthumous child is a member of his family at the time of his death and, if born alive, should be treated in the same way as a surviving child born before the subscriber's death. The case of a posthumous child already born when the case is taken up by the disbursing officer will present no difficulty. For the rest, if the existence (*en ventre a mere*) of a posthumous child is brought to the notice be due to the child in the event of its being distributed in the normal way under the Rules of the G.P. Fund. If the child is born alive, payment of the amount retained should be made as in the case of minor child, but if no child is born, or a child is still born, the amount retained should be distributed among family in accordance with the rules.

PART II
CHAPTER – XIII
DDP SECTION

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INTRODUCTION

258. This chapter deals with the responsibilities of DDP and Administration sections in the wake of implementation of the online Dolphin system for the Pay Accounts Offices (PAOs). The responsibilities, especially relates to security and largely dependent not only on the technology being used but also on the specific versions of the software deployed for Dolphin. Security is a continuously evolving field of Information Technology. Dolphin also undergoes periodic updates because of clarifications, change of orders or change of processes in the PAOs. Therefore, this part of the manual treats the subject at a broader policy level which remains more or less static, leaving out the frequently changing details to the Administrators' manual and User manuals of Dolphin.

OBJECTIVES

259. The objectives of the DDP Section are –

- i) to ensure that the I.T. infrastructure has desired level of availability and provide the intended services to the authorized users only, with confidentiality and integrity by implementing the security guidelines issued by the development team of Dolphin.
- ii) to ensure timely completion of monthly closing of accounts, generation of entitlement, Abstract of Receipts and Charges etc., printing and dispatch of reports to concerned sections.

GENERAL

260. The duties of the DDP Section are as follows -

- i) To ensure that the computer infrastructure is in proper working condition and is available to the PAO.
- ii) To deploy latest versions of the application software, as and when received from the Software Development Centre.
- iii) Maintenance of the database.
- iv) Timely completion of closing of accounts, generation of entitlement and generation of Abstract of Receipts and Charges etc.
- v) To take backup at specified intervals and keep them in safe custody,
- vi) To manage housekeeping functions w.r.t. IT hardware in the PAO, like upkeep of computers, maintenance of hardware/software etc.
- vii) To ensure prompt transfer of IRLA data (soft copies) from and to the other PAOs in time,
- viii) To act as a core group to furnish solutions to the day to day problems reported by the sections of the PAO.
- ix) To provide user level training to the PAO staff on Dolphin.

261. It will be ensured that the computer systems are functional at all times and there is proper maintenance of database and backups at specified intervals and its safe custody.

262. The success of any computerized system depends upon the accuracy of the input data. Garbage In – Garbage Out (GIGO) is a familiar adage expressing this condition. Thus the quality of accounts is directly related to the quality of input data. Therefore, the DDP Section has to take the responsibility of educating officers and staff of the PAO on the developments taking place in the application / system software at regular intervals. In addition, DDP Section will also conduct training on Dolphin to new recruits and officers/staff newly posted to PAOs.

263. DDP Section also functions as a resource centre to provide solutions to the problems faced by the sections of the PAO. A register will be maintained in DDP Section for noting the problems. The register will be submitted to PAO In-Charge each month. As and when the cases are projected for solutions, DDP Section will analyze each case, give solution and mark disposal against the observations. If the case requires testing, the data will be extracted from the live server and restored on a separate server. Sections may be advised not to use trial and error methods for settling observations as the cases become too complicated. Solutions will be found and intimated after thorough testing. If bugs are detected in the code, the matter will be reported through e-mail to the CDA, IT & SDC, Secunderabad along with the extract of data and the error log for their examination. DDP Section will also act as an interface between the PAO and IT&SDC for any clarifications and further refinement of the system.

264. System Circulars are issued by CDA, IT & SDC, Secunderabad intimating the modifications to the system. Guidelines are given to run the programs and also to add new categories and rates of allowances in relevant tables of database as and when orders are received from the Government or Headquarters Office. DDP Section will follow the System Circulars and guidelines scrupulously and broadcast the changes to the concerned sections of the PAO.

265. The source code for Dolphin is centrally maintained by CDA, IT & SDC, Secunderabad in order to ensure that the accounts are processed across all the PAOs in a uniform way. As and when changes are made to the system, compiled versions of the programs are supplied to the PAOs as enclosure to the system circular intimating the changes. DDP Section of the PAO is responsible for downloading and deploying the compiled versions of the programs as specified in the system circulars. Head of DDP section will maintain a register to record the version and date on which the compiled versions are received CDA, IT & SDC, Secunderabad from and the date on which they are deployed in the server. He/she will ensure that there is no abnormal delay in deploying the latest version and record the same with dated initials in the register maintained for the purpose.

266. CDA, IT & SDC, Secunderabad will issue guidelines to run one time programs or shell scripts through system circulars, whenever required. DDP Section will maintain a processing register to note down all the activities chronologically and time taken for execution of the program including the Parameters entered for running the programs. All the steps in the run chart for closing of accounts issued by CDA, IT & SDC, Secunderabad each month will be followed scrupulously and the register will be submitted to PAO In-Charge each month. Various reports will be generated during closing process each month and after closing of accounts. Copies of the printouts as required will be handed over to the sections concerned as per the instructions.

267. Part II orders published by Units and formations and Record Office will be received in bulk in the PAO through the Record Office for processing and adjustment of pay and allowances. The provision has been made in the system to process DOs II data in convenient batches. Record Section will import the data and prepare batches grouping DOs II of the units maintained in a task of the Ledger groups. Ledger Group will do preliminary scrutiny as per the instructions, verification of certificates and submit the batches for background processing after pairing the imported data with hard copy of the DOs II. If the soft copy of the data is digitally authenticated, the pairing with the hard copy can be dispensed with. DDP Section will ensure that the batch is completely processed.

MANAGERIAL ACTIVITIES

268. The Head of the PAO has to ensure smooth and timely completion of jobs both on the manual side as well as on the computer system. For this purpose he has to see to it that the following are taken care of:

- I. Budget Monitoring/preparation: - He should monitor the progress of budget allocations. Additional requirements or savings should be reported to the main office sufficiently in advance.
- II. Upkeep of Computer systems: - The PAO In-charge has to ensure that proper maintenance contract for each machine exists and renewed in time. Care should be taken to see that the equipment which is under warranty is excluded from the AMC. Logbooks for defects should be maintained properly; defects are reported promptly and rectified on priority basis. For this purpose, important telephone numbers of the persons to be contacted should be available. In case, there is a delay in rectification of the faults, contact with the maintenance firm should be established at a higher level.
- III. Maintenance of Ancillary Equipment: - He has to ensure that ancillary equipment like LAN, ACs, Gen set, UPS, Voltage stabilizers, Firefighting equipment etc., are functional and there is no disruption in supply of fuel for the Generator.
- IV. Replacement of obsolete equipment: A list of the equipment which has reached end of life should be prepared at the end of the year and action to replace the same should be taken.
- V. Provision of Consumables: - The PAO In-Charge should ensure that there is no bottleneck in supply of computer stationery, ribbons, CDs/DVDs, cartridges. Action should be taken before the stock reaches at danger level.
- VI. Disaster Management: - Ensure a back up of all important files is taken and kept in safe custody. In case of a server break-down he should keep in mind an alternate Computer Centre to process the jobs.

TRANSFER OF IRLAS FROM / TO OTHER PAOS

ACTION IN TRANSFERER PAO

269. On receipt of TFROUT part II order, System will generate an audit cage stopping pay and allowances with the date of effect of TFROUT Part II order. A list of transfer out cases will be given to CC Section at the end of each month to collect the IRLAs from Ledger Groups to send them to other

PAOs. CC Section will prepare a list based on the IRLAs received in the section and hand it over to DDP Section for preparing extract of the masters to send them to other PAOs. DDP Section will take action immediately within the same month before closing of accounts and send the extracts of the masters to other PAOs electronically so that these can be added to the masters of transferee PAO in the same month and no delay in crediting of entitlement to the JCOs/ORs. After extraction of the master by DDP Section, CC Section will insert FSTFOT DOs II through the activity (Refer to System documentation) provided in the system to make the IRLAs non-effective. A register will be maintained in DDP Section to record the details of the Army No, Part II order No, date of transfer out, transferee PAO, date on which the extracts have been mailed to the transferee PAO etc. This register will be submitted to PAO In-Charge each month. Transfer of physical IRLAs is discussed in Chapter IV & Chapter VI Part I of this manual.

ACTION IN TRANSFEREE PAO

270. A register will be maintained in DDP Section for the transfer-in IRLAs to record the details of the Army No, transferor PAO, date on which the extracts have been received in the PAO and the month in which the extracts are added to the database. This register will be submitted to PAO In-Charge each month. On receipt of extracts of the masters from the transferor PAO, DDP Section will enter the details as required in the register and take action to add them within the same month so that closing continuity is maintained. A list of transfer-in IRLAs added to the system will be handed over to CC Section to watch for the receipt of the physical IRLA. It must be ensured that POSIN part II orders are published by the transferee Unit along with TFRIN DOs II and fed to the system to update unit/task to which the IRLA pertains.

ERRONEOUSLY DEACTIVATED IRLAS

271. CC Section which is responsible for feeding Discharge, Death, Invalidment, Dismissal and Transfer out Dos II has to ensure that the Army Number entered in the DOs II is correct. On receipt of complaints from Ledger Groups that the IRLA has been inadvertently made non-effective, the same will be entered in 'Register for opening of the IRLAs' by CC Section.

272. After ensuring by the officers of the CC Section that the IRLA has been inadvertently deactivated, the details of the IRLA will be intimated through the register to DDP Section for opening the IRLA. Procedure for opening the IRLAs as given in System circulars issued by CDA, IT & SDC, Secunderabad will be followed.

273. Whenever an erroneously deactivated IRLA is recreated, there is a possibility that an IRLA which should have been deactivated may still be effective. Such IRLA should be identified and made non-effective. Any over payments made to the JCOs/ORs in such cases should be recovered immediately.

CLOSING OF ACCOUNTS

274. The IRLAs will be closed monthly. Processing for closing of accounts for the month will be started three days before the date of uploading the entitlement. Date of closing of accounts will be

intimated to all sections of the PAO well in advance to complete feeding and approval of the transactions to be adjusted in the month.

275. DDP Section will also ensure that the following points have been taken care before closing of accounts.

- a) Soft copies of the IRLAs received from other PAOs for inclusion in the database are added within the same month. Masters for erroneously deactivated cases, if any, are added to the system.
- b) Shells/sql/one time programs issued during the month by CDA, IT & SDC, Secunderabad through system circulars have been executed.
- c) Latest versions of the programs issued by CDA, IT & SDC, Secunderabad are used for closing jobs.
- d) Ensure that CC Section has taken action to add the individuals for whom payment is to be stopped in the LPC register table
- e) Similarly, ensure that action has been taken to update the records for release of payment wherever necessary using option Release Payment in respect of the individuals for whom the payment has been stopped using the activity mentioned in point (d) above.
- f) Totals of opening balances of pay and AFPP Fund are tallied with the closing balances of previous month.

276. After ensuring that action on all the points mentioned above has been taken, closing process will be started as stipulated in System documentation. Accounts of both Regular and Territorial Army Personnel will be closed by the system. Credits will include Pay and Allowances with reference to the rates shown in the audit cage(s) applicable for the month, miscellaneous credits adjusted with reference to Part II orders, adjustment vouchers and Contingent Bills etc. Any recovery on account of excess credits or short debits or pay and allowances for R.I and AWL/OSL will also be included in credits. Debits will include recoveries towards AFPP Fund subscription and refunds if any, Loans and advances, Postal Life Insurance and Army Group Insurance. Bonus on credit balance will not be credited on the balances held in IRLA as per the extant orders. Assessment and recovery of Income tax will be done with reference to the extant orders on the subject by the system where complete details are available. If full details are not available on system in respect of erroneously deactivated IRLAs, recovery of Income tax will be fed by Ledger Group as prescribed in System documentation. The difference between total credits and total debits will be shown as closing credit/debit balance as the case may be. Errors, if any, during closing will be watched going through log file and corrective action will be taken immediately, if required in consultation with CDA, IT & SDC, Secunderabad. The section will ensure that all accounts have been closed.

GENERATION OF ENTITLEMENT

277. As Monthly Pay System is implemented in all the PAOs, entitlements will be worked out from the closing balances arrived at in closing process. If the IRLA is closed in credit balance and credit balance is more than one-third of his pay and allowances, closing balance will be sent to the

individual's bank account as entitlement. If the IRLAs are closed in debit balance or the closing balance is less than one-third of pay and allowances, one-third of total pay and allowances as per the rates of audit cage applicable for the month will be sent as entitlement. The entitlement so arrived at will be debited in the IRLA and fresh closing balance will be arrived at. Text files for uploading entitlement to respective bank accounts of the JCOs/ORs will be generated by D Section after closing of accounts and generation of entitlement every month before due date for payment as prescribed in system documentation. The total amount of the text files will be tallied with the total entitlement generated. These text files will be handed over to concerned section for uploading. Punching Medium, cheque slip will be generated for the amount to be uploaded as prescribed in system documentation.

CLOSING OF AFPP FUND ACCOUNTS AND GENERATION OF ONE-LINE FIGURE

278. AFPP Fund accounts of all computerized IRLAs will be closed each month. Subscription and refunds recovered from the pay and allowances previous month will be posted into the fund account in the current month. Advances/withdrawals passed and payments made through NEFT will be posted into the accounts. Adjustments on account of excess credits / short debits vice versa will also be posted into the accounts. Interest on the accumulations will be calculated as per the rates notified by the Government and posted in the accounts in the month of March every year. Closing balances will be arrived and one line figure for the AFPP Fund accounts will be generated as prescribed in system documentation. One line figure will be checked to see that the closing balance is correctly arrived at after taking into all the figures into account. PAO will consolidate the final one line figure taking into account the Computer figure plus the one line figure rendered by Ledger groups maintaining manual IRLAs and the IRLAs whose accounts have been finalized manually.

Fund one-line figure - Check list

Sln	Head of Account	Check point
1	Opening Balance	Should tally with closing balance of previous month
2	Transfer in Balance	Should tally with the balances of transfer-in cases / erroneously dropped cases reopened during the month
3	Entitlements credited to bank	Should tally with the total entitlement generated during the month
4	AFPP Fund Withdrawal	Should tally with the total amount of advances / withdrawals passed and uploaded through NEFT during the month
5	AFPP Fund Subscription + Refund	Should tally with the amount reflected in the previous month Abstract of Receipts and Charges against AFPP Fund Subscription minus AFPP Fund subscription + refund recovered in previous month but could not be accounted for due to feeding of FSDSCH etc.

Note: AFPP Fund Subscription and refunds recovered from the pay and allowances of current month will be accounted for in the next month's AFPP Fund account.

ABSTRACT OF RECEIPTS AND CHARGES

279. Abstract of Receipts and Charges will be generated as prescribed in System documentation from the closed IRLAs and the totals of Receipts and Charges will be checked to see whether they tally. If they do not tally, the reason for variation has to be identified. In case the accounts are to be reclosed, backups of the status before the closing process will be restored and the accounts will be reclosed after rectifying the errors noticed. After ensuring that the totals of Receipts and Charges tally, the following figures will also be checked by DDP Section before furnishing it to CC Section.

ABSTRACT OF RECEIPTS & CHARGES – CHECK LIST

Sl No	Head of Account	Check point
1	Opening credit Balance	Should tally with closing credit balance of previous month
2	Opening Debit Balance	Should tally with closing debit balance of previous month
3	Transfer in Credit Balance	Should tally with the credit balances of transfer-in cases/erroneously dropped cases reopened during the month
4	Transfer in Debit balance	Should tally with the debit balances of transfer-in cases/erroneously dropped cases reopened during the month
5	Entitlements credited to bank	Should tally with the total entitlement generated during the month
6	Loan Recovery	Should tally with the total amount reflected in the loan Schedules
7	PLI Recovery	Should tally with the total amount reflected in the PLI Schedule
8	IT Recovery	Tallies with the total amount reflected in Form-24

Note-1 : The figures under various Heads of accounts especially that of Pay & Allowances including the Ration, CEA, CILQ, Field allowance should be compared with the corresponding figures of the previous month abstract to ensure that the variation in figures are not abnormal.

Note-2: A statement called Code wise Amount is also generated by DDP section every month. This statement reflects the amount compiled in the abstract under the various detailed heads.

The figures shown in Abstract of Receipts and Charges are in respect of all the computerized IRLAs including those cases which have been finalized on computer during the month. PAO will compile the final one line figure after taking into account the one-line figures rendered by Ledger

groups maintaining manual IRLAs and also the cases where accounts have been finally settled manually.

Note 3: In order to avoid double compilation in respect of discharge cases etc. Central Control group will list out the NE cases which have been settled manually and the pay and allowances were drawn on computer also. Pay and allowances of such cases will be worked out for deducting the amount from the respective code heads of Abstract of Receipts and Charges.

FINAL SETTLEMENT OF ACCOUNTS

280. Final settlement of Accounts will be done on computer as per the procedure prescribed in system documentation. Central Control Section will intimate DDP Section to generate Entitlement for the IRLAs approved by Accounts Officers after final settlement. D Section will generate NEFT text files as prescribed in system documentation.

GENERATION OF MPS PDFS AND BINDERS

281. On completion of closing jobs and generation of NEFT text files, Monthly Pay Slips will be generated as prescribed in system documentation and binding will be done to the binders maintained for each JCO/OR on computer. Back up of Monthly Pay Slips will be handed over to Record Office for placing it on their intranet and printing in the units if required.

GENERATION OF REPORTS

282. Reports as shown in Annexure will be generated by DDP Section after completion of the closing of accounts.

OPENING OF ACCOUNTS

283 After ensuring that the jobs related to closing of accounts are completed and reports as prescribed above and system circulars issued time to time are generated, backup will be taken in three sets. One set will be kept in the section and second set will be kept in PAO In-Charge room and the third set will be forwarded to Controller's office. Accounts opening program will be run to create new records for each effective JCO/OR for the next month.

NOMINAL ROLLS

284. The nominal rolls received from the Record Office have to be paired with the effective IRLAs being maintained by the PAO. Any differences between the two should be brought to the notice of CC section for reconciling the differences.

ANNEXURE TO CHAPTER XIII

Reports to be Generated after Closing of Accounts

1. **Transfer – in and Transfer – out (within PAO) Report**

This list facilitates the PAO to transfer/get the IRLAs from one Ledger Group to another Ledger Group within the PAO. This list is generated taking into account POSIN transactions accepted during the month.

2. **MIS Report**

This report broadly helps to monitor the functioning of the PAO. The reports shown at No.3 and 4 are generated along with MIS report in the same activity.

3. **DOs II Rejection Statistics Report**

This report helps to know the number of the DOs II received in the PAO in a particular month and the Dos2 accepted and rejections during the month category wise in a single line. This report also shows the number of DOs II of the previous month recycled during the month.

4. **DOs II rejections (Category wise)**

Details of rejections category wise will be printed and furnished to units for their information and necessary action.

- a) Categories of DOs II rejections
- b) Duplicate rejections (Feeding or publication)
- c) Overlapping rejections (Period overlapping with other DOs II. For instance NRA with AL or CL)
- d) Audit rejections (Already adjusted/no entitlement)
- e) Cancel Rejections (DOs II canceled however the original do2 is not available in database or the reference part II order quoted in Cancel Part II order is incorrect)
- f) Manual Rejections (Rejections during preliminary scrutiny like not in conformity with Appendix-J, Required certificates not enclosed, Illegible publication or other rejections not covered in above types)
- g) Master Missing (incorrect Army numbers or JC numbers for whom JCNO part II order not fed, enrollment part II order not yet received etc.

5. **Code wise compilation Report**

Details of expenditure code head wise in the closing month is given in this report.

6. **Abstract of Receipts and Charges**

One line figure of the receipts and charges booked to various heads for a particular month. This will help in preparing Class IV punching media.

7. AFPP Fund One line Report

One line figure of the AFPP Fund viz. Opening balance, closing balance, transfer-in amount from other PAOs, withdrawals, adjustments, transfer out/NE amounts and interest if any for a particular month.

8. Accounts Closing Report

Summary report showing number of effective, non-effective, deserter IRLAs and opening/closing balances of a particular month taken for closing of accounts.

9. ECS generation print out and controls

Details of entitlement or salary authorized for credit to the OR's account in addition to the details of pay stopped during the month either by the PAO or due to absence from the unit. A copy of this list is furnished to Record Office for verification and necessary action.

10. Form 16

Form 16 will be printed and furnished to JCOs/ORs with the details of gross salary, deductions, savings under Section 80C, income tax recovered/to be refunded after the financial year is over.

11. Form24 Monthly

Monthly Form 24 (G) will be generated every month to facilitate the PAO for uploading the details of income tax recoveries to Income tax authorities.

12. Form24 Quarterly

Quarterly Form 24 (Q) will be generated every quarter viz. Jun, Sept, Dec, Feb to facilitate the PAO for uploading the details of income tax recoveries to Income tax authorities.

13. Report showing details of task wise feeding of DO2 insertions/Adjustment vouchers

This report will help PAO/Controller's office to identify the task holders feeding DOs II or adjustment vouchers and their financial effect involved.

14. Expenditure Report

This report is generated in respect of specific units like National Security Guards etc. for making budget allotment.

15. MPS PDFs

Generation of Monthly Pay slip in pdf format for every JCOs/ORs.

16. MPS Binders

Monthly Pay slips are arranged and binded as a bunch for each JCOs/ORs month wise.

17. **PLI Schedule**

Details of PLI recoveries for a month to forward to PLI Directorate.

18. **Loan Schedule**

Details of recoveries of loans and advances taken from Government/AGIF funds.

19. **Belated Publication Report**

Details of Dos2 published belatedly period wise viz. 1-3 months, 4-6 months etc.

20. **Debit Balance Report**

Number of IRLAs and the debit balance involved amount wise.

21. **Effective IRLA Report**

Strength of IRLAs in PAO – effective, non-effective etc.

22. **NE CB-Adjustment Vouchers List**

Misc vouchers like Electricity/water charges received belatedly in PAO in respect of the JCOs/ORs whose accounts are finally settled before receipt of the above.

23. **ACR Master Missing List**

A list of incorrect Army Numbers (not held in the PAO or entered wrongly) for whom Acquittance Rolls received in PAO from units and formations.

24. **ACR Non Effective List**

Acquittance Rolls received belatedly in PAO in respect of the JCOs/ORs whose accounts are finally settled before receipt of the above.

25. **FAMO Master Missing List**

A list of incorrect Army Numbers (not held in the PAO or entered wrongly) for whom Family Allotment Money Orders received in PAO from units and formations.

26. **FAMO Non-Effective List**

Family Allotment Money Orders received belatedly in PAO in respect of the JCOs/ORs whose accounts are finally settled before receipt of the above.

27. **ACR Reconciliation Report**

Details of Acquittance Rolls fed, accepted items and rejected items during the month.

28. **Fund Negative Balance Report**

Details of accounts where AFPP Fund accumulations are shown in negative amount.

29. **Un-linked Paid Voucher Report**

Details of AFPP Fund payment authorities issued for payment by units for which paid vouchers/cancellation details are not received in PAO

30. **No DOs II List**

Generation of a list containing Army Nos for whom no DOs II is received in last 10 months. This report will be generated before closing of accounts and to be furnished to Record office / Unit for necessary action.

31. **No PAN List, duplicate PAN List, Review PAN List**

Details of JCOs/ORs who have not intimated PAN to PAO. Details PAN Number duplicates in the database and Invalid PAN numbers found out during validation of PAN numbers.

32. **Changed Bank Account List**

Changes taken place in bank account numbers.

33. **Debt Head Register Report**

Details of JCOs/ORs taken fresh loans and advances with details for entry in DHR.

34. **Debt Head Register schedule Report**

Details of recoveries of loans and advances and their outstanding balances for posting in DHR.

35. **New Employee Added report**

Details of JCOs/ORs newly added during the month

36. **Nominal Roll**

Nominal Rolls of JCOs/ORs unit wise.

37. **Review of Balances Report**

A report showing balances and type of loans outstanding on the name of the JCOs/ORs for information.

38. **CILQ LF Bills report**

Details of JCOs/ORs claiming CILQ in whose cases License Fee bills/Electricity bills are also received for the same period in PAO for debit. This report is to be reviewed by the PAO and to raise observations on the unit.

39. **Generate IRLA top sheet**

Part I and Part II of IRLA will be printed for custody in PAO for the newly enrolled JCOs/ORs.

40. **Unit Nominal Rolls mismatch report**

Mismatches when the information received from unit through unit nominal rolls checked against database held in PAO

41. **Arrears Report**

Break up of arrears credited/recovered period wise, pay head wise for the DOs II processed during the month.

42. **Fresh Debit balance report**

Details of JCOs/ORs with debit balance in respect of the accounts closed in debit for the first time.

43. **Recurring Debit balance report**

Details of JCOs/ORs with debit balance in respect of the accounts closed in debit continuously more than one month.

44. **Unlinked Advances Report**

Details of advances paid for which adjustment claims are not received in PAO

45. **Heavy debit/credit balance Report**

Details of the JCOs/ORs whose accounts are having credit balance / debit balance more than an amount as decided by the In-charge of the PAO.

46. **Debit balance analysis report**

Details of IRLAs running in debit balance amount wise viz. 1-5000, 5001-10000 etc.

47. List of JCOs/ORs drawing Pay and allowances more than a specified amount for analysis of the cases by Ledger Groups

48. List of JCOs/ORs for whom arrears more than a specified amount has been adjusted for analysis of the cases by Ledger Groups

49. **Variation in the entitlements**

The list contains the additions/changes in bank account numbers made during current month, payments generated for new JCOs/ORs enrolled/added during the month and stoppages of payment during the current month due to non-effective/stop payment/non drawl of pay and allowances due to OSL/AWL/Desertion etc. This list will be printed and given to CC Section who will verify transfer-in/IRLAs reopened due to deactivation of IRLAs erroneously, enrollment cases with the list generated and satisfy that the additions are genuine. Similarly CC Section will ensure that stop payments or generation of entitlements in the cases stopped last month are genuine. MPS Cell

has to ensure that the additions or changes to bank account numbers made during the month are supported by mandate forms and they have been kept in safe custody.

50. Linking of NEFT payments with corresponding debits/outstanding demands

Each case of payment made to the JCOs/ORs during the month on account of salary, Credit balance, Fund, Loans, Advances from ECS table will be taken to verify that they are debited in respective accounts during the month wherever they are required to be debited or noted in the outstanding demands wherever to be watched. This program will list out the mismatches in debits/noting. Suitable action may be taken on the items highlighted by the report.

51. Linking of Bank Scrolls with the payments and bank account numbers

This list contains mismatches between the bank account number to which the amount has been credited and the bank account number stored in database for that month and also the mismatches between the amount credited to bank and the amount stored in the database. The results will be analyzed and a report to this effect will be submitted to PAO In-Charge every month.

52. PAO has to ensure that no non-effective IRLA is running as effective on the system as PAO is functioning as DDO also after implementation of Monthly Pay System. All cases of regular (superannuation) and misc (local discharge, death etc) whose accounts have been finally settled in PAO till date will be taken for verification. Data in the required format will be collected from Record Office and Central Control group. Every month programs as prescribed in the system documentation will be run after opening of the accounts to ensure that all IRLAs are marked as Non-effective on system. Recovery action has to be initiated immediately for overpayment made beyond date of discharge. DOs II like FSDSCH etc as per the nature of discharge are to be fed immediately for making status of the JCO/OR as Non-effective. The results of the above exercise are to be brought to the notice of In-Charge of the PAO.

Security

285. This chapter covers the information security aspects for the PAO. Where required, the System Administrator manual and the User manual provide the technology dependent and version specific details.

Every user, especially those with administrator privileges, should adopt the best practices on security.

The following is a list of some of the recommended practices:

- i) Dolphin authentication depends on user name and password only. Choose good passwords. Good passwords are a combination of letters -both upper case and lower case- digits and special symbols. They are easy to remember but difficult to guess. They are at least eight characters long. They are not based on words in a dictionary or personal information like names of family members, dates of birth, nick names, names of pets and office jargon.
- ii) Passwords should not be shared at office or outside office.
- iii) Password needs to be changed regularly, at least at specified intervals.

- iv) Users should not create passwords in a hurry and need to spend some time while creating new password. This helps in making good password and also helps in memorizing them.
- v) Computer should not be left logged on and unattended.
- vi) Use emails safely. Do not click on links in emails and do not open the email attachments you were not expecting.
- vii) In case of suspect that account is compromised, *password* should be changed immediately and system administrator be informed.
- viii) If the computer starts to behave strangely, it may be a sign that it has been compromised. System Administrator may be informed immediately.
- ix) Be aware of social engineering techniques. The credentials of the person requesting information may be verified.
- x) Backup the data as specified and it may be ensured that the backup is readable. Store the backups securely.
- xi) Firewalls may not be disabled and configured carefully.
- xii) Protect sensitive data. Configure access controls with least required privileges. Use encryption for data in transit. While disposing off obsolete hardware, make sure the data on storage media like tapes, hard disks and CD/DVDs are properly destroyed.
- xiii) NO computer on the LAN should be connected to the internet. Do not plug an internet data card into a computer on the LAN. Dedicated computers should be used to connect to the internet.
- xiv) Set BIOS password to prevent unauthorized booting of the server.
- xv) Physical access to the server room may be controlled.
- xvi) The database, application server, the Operating System, network and any other software and hardware may be configured as stipulated. Do not take shortcuts as any compromise in these matters can have disastrous consequences.
- xvii) Finally, security is no stronger than the weakest link in the chain. It is the responsibility of everyone to be informed of the developments in the field of security.

APPENDIX 'G'

(Para 1 to 80 of OM X Vol I- 1992 edition)

CONDUCT AND DISPOSAL OF THE WORK IN PCsDA/CsDA OFFICES RELATED TO PAO (ORs)

RECORDS SECTION

1. The General procedure of work dealt with by this section is laid down in Office Manual Part II (Vol-1).

The periods up to which the different kinds of records peculiar to this organisation will ordinarily be retained are shown in appendix-A to this manual. A systematic review at regular intervals of three years for the continuance and revision of the prescribed periods of retention of the above records will be undertaken by PCDA Bangalore.

ADMINISTRATION SECTION/ ADMIN PAY SECTION

2. This section is responsible for:

(i) Preparation of pay bills of all IDAS Officers and other Gazetted Officers serving under the respective organization.

(ii) Preparation of the pay bills in respect of employees serving with the PAOs for whom the pay bills are not prepared by PAOs.

(iii) Grant of leave and increments to the non-gazetted establishment serving in the offices of PCsDA/CsDA and in their respective PAOs (beyond the limits referred to in Para 33 of OM-X-Vol-I and other cases referred to therein).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(xvi) Audit and payment of overtime allowance claims.

(xvii) Audit and payment of children's educational allowance claims in respect of those at (viii) above.

(xviii) Examining the rules and orders issued by competent authorities from time to time affecting DAD personnel relating to (a) pay and allowances (b) income tax (c) medical reimbursement (d) GPF (DS) (e) travelling allowances (f) leave travel concessions and bring them to the notice of all the sub offices through the medium of pay circulars/part_A, Office Orders and maintenance of MNB.

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

(xx) Finalisation of GP Fund Accounts of non effective personnel (both gazette and non gazette) Officers who are serving in main offices and the respective PAOs and IDAS Officers.

(xxi) Dealing with the court attachment orders

(xxii) Settlement of transaction on cash basis with separated pay and accounts offices.

(xxiii) Payment of amounts in settlement of transaction with public undertakings.

(xxiv) Recording of sanctions and specimen signatures of competent authorities and verification of specimen signatures on references from PAOs in regard to travelling allowances of personnel governed by Travel Regulations

(xxv) Recovery and adjustment of leave salary and /or pension contribution in respect of DAD Officers and staff on deputation/Foreign Service who are borne on the proforma strength of this organisation.

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

(xxvii) Preparation of budget estimates for the pay and allowances including travelling allowances and certain specified non effective heads for the establishment of this organization.

3. The procedure to be followed in carrying out the items of work detailed in the previous Para is laid down in the Office Manual, Part I and II but in so far as the preparation of the pay bills prepared locally by the PAOs, the following procedure will be adopted:

On receipt of requisitions from the PAOs preparing their own pay bills vide Para 28 of OM-X-Vol-I, will verify its bonafides and arrange to issue the necessary cheque (not payable before the 1st of the following month) in favour of the treasury/state bank of India for credit to the public fund account of the PAO concerned. The amount for which the cheque is issued will be compiled by the sections provisionally to pay head and noted in a demand register for watching the receipt of the pay bill in satisfaction of the cheque issued. This section will ensure that the PAOs send the audit copies of the pay bills together with all supporting vouchers and consolidated abstracts of receipts and charges so as to reach the main office by the 20th of the following month positively. The pay bills should be subjected to preliminary check and then the demand noted should be cleared. Thereafter, a class-4 punching medium will be prepared compiling the different amounts paid or recovered to the respective code heads, verifying the correctness thereof with the abstract of receipts and charges.

4. In the case of PAOs whose pay bills are prepared in the Admin/Pay section, it will be ensured that the summary is received with the paid acquittance rolls. The receipt of the summary will be acknowledged after verifying that the details shown therein are correct.

AUDIT (ORs) SECTION

OBJECTIVES

5. The objectives are:

- (i) To ensure that the pay and provident fund accounts of JCOs, ORs and NCEs (including pay accounts of non-gazetted civilians serving in operational areas) are maintained promptly and correctly by the- PAOs.
- (ii) Personal dues of employees under their payment are paid correctly and promptly.
- (iii) To lay down procedures for PAOs for proper and efficient maintenance of accounts.
- (iv) To review constantly the existing procedure for improving the standard of accounts maintained in PAOs.
- (v) To keep the CGDA and the Unit authorities informed periodically of the Major Financial and accounting irregularities.

FUNCTIONS

6. This section is responsible for following works:
- (a) To monitor the maintenance of the pay accounts of all JCOs including those holding honorary ranks as commissioned officers, ORs and NCs(E) (including reservists, territorial army and National Cadet Corps) by the PAOs.
 - (b) To monitor the maintenance of pay accounts by the PAOs in respect of non-gazetted civilian personnel (either permanent or temporary) centrally controlled by record offices, who proceeded to field or operational areas except in the case of personnel based on A.P.S. records, Kamptee.
 - (c) To ensure audit and payment of travelling allowance claims including conveyance and road allowance claims of the personnel whose pay accounts are maintained by PAOs.
 - (d) To ensure audit of Imprest accounts rendered by field Imprest holders through PAO (ORs).
 - (e) To examine the rules and regulations/orders issued by competent authorities from time to time on pay and allowances of JCOs/ORs/ NCEs and others whose accounts are maintained by the organization and bring them (as well as the method of implementation) to the notice of the sub-offices through medium of circulars/ Part I Office Orders. The circulars issued by this section will bear consecutive serial numbers prefixed by the word "AUDIT". The numbering will be done centrally by the Assistant Accounts Officer Group for which purpose a separate register will be maintained showing the number and date and the subject on which the circular issued. So far as the numbering of Part-I Office Orders is concerned, the register maintained in 'R' section will be used;
 - (f) To maintain a Master Note Book of all orders pertaining to this organization. The Master Note Book will be under the personal custody of the AAO/SO(A) and will be submitted to the Officer-in-Charge monthly for his inspection;
 - (g) To obtain rulings/clarifications from the authorities concerned on points of doubt in the application of orders and tender financial advice to unit authorities on matters of pay and allowances;
 - (h) To prepare digests or codify scattered orders from time to time;
 - (i) To ensure uniformity in application of rules/ regulations/orders by the sub offices;
 - (j) To review the work procedure followed by the sub-offices with a view to simplifying the same (if necessary) or to improving the efficiency;
 - (k) To deal with test audit reports and audit reports on cases to Army authorities and the CGDA, where called for;
 - (l) Disposal of letters from Govt./Army HQrs, regarding raising, disbandment and re-organization of units
 - (m) Rendering of quarterly report on Major Financial and Accounting irregularities; to Command HQrs to the CGDA and to Test Audit authorities (DADS);
 - (n) Finalization of cases involving financial irregularities;
 - (o) Consolidation and submission of the annual audit certificate to the CGDA for the organization as a-whole
 - (p) Rendition of statement of cash losses for appropriation accounts;

- (q) To make proposals to the CGDA regarding any amendments to this manual,
- (r) To deal with miscellaneous correspondences on audit matters;
- (s) To maintain centrally a register of orders issued at the instance of the PCsDA/ CsDA;
- (t) Examining the rules and orders issued by competent authorities from time to time relating to TA/ LTC in respect of those governed by regulations and communicate them to sub-offices through publication of Part I Office Orders.

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

- (i) Receipt of statistical and other reports returns from the sub-offices, scrutiny in regard to their correctness and the state of work in the sub-offices, and consolidation thereof, where necessary for submission to the CGDA.
- (ii) Watching the progress of work in sub-offices through the above reports and returns.
- (iii) Investigation of the causes for the out standings wherever they exist and initiating remedial measures such as issuing instructions/directives for expeditious clearance of the out standings and watching their progress or initiating proposals to be taken up with higher authorities for expeditious clearance of outstanding.
- (iv) Fixation of appropriate establishment for each sub-office based on the quantum of work; and
- (v) Receipt of review reports from the reviewing officers and follow up action thereon.

TEST AUDIT REPORTS

8. The replies to test audit report furnished by the PAOs/Reviewing Officers will be critically scrutinised by this section in order to ensure that, the over—payments irregularities/short comings are not due to any defective rules orders/instructions or audit procedures. Inadequate replies if found will be returned to the PAOs directing them to resubmit their replies with all the requirements Important objections which arc worthy enough to be brought to the notice of the CDA/Jt. CDA will be shown to them before transmitting the replies along with the recommendation to the test audit authorities for settlement of objections.

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

The register will contain the following details:

- (1) the number and date of the test audit report;
- (2) the name of the PAO, and
- (3) the number of items of objections.

The clearance of each item of objection will be watched through this register. The particulars of objections outstanding will be collected from this register for inclusion in the

monthly progress report submitted to the CGDA. When the objections included in any test audit report are completely settled, the entry in the register pertaining to the report will be scored through in red ink and the cancellation attested by the SO(A)/AAO.

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

FINANCIAL IRREGULARITIES

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

(1) Serial Number.

(2) Name of the unit or formation.

(3) Case or file number.

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

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

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

REPORT ON MAJOR FINANCIAL AND ACCOUNTING IRREGULARITIES

10. Consolidated reports on Major Financial and Accounting irregularities will be prepared quarterly for the quarter ending June, September, December and March each year by this section formation/brigade wise for each of the command, headquarters, for DGBR unit tender him and for DGNCC in respect of NCC units based on the reports received from respective JCOs/ORs (See Para 57) and the sections in main office. In preparing the report, the instructions, contained in Para 523 et seq Defence Audit Code will be followed. Cases of financial irregularities which are worthy enough for inclusion will also be edited and included in the report. The consolidated reports pertaining to command headquarters, DGBR and DGNCC Will be dispatched to those authorities by name so as to reach them by the 20th of the month following the quarter to which they pertain.

NOTE 1:- One copy of the entire report on Major Financial and Accounting irregularities together with necessary appendices will be forwarded simultaneously to the CGDA, Delhi Cantt. 10 and to the rest Audit Authorities attached to the Main Office.

NOTE 2:- One copy of each of the Major financial and accounting irregularities addressed to the HQrs Commands will be endorsed to AGs Branch, IHQ of MoD (Army).

NOTE 3:- Copy of the Major Financial and Accounting irregularities addressed to the Director General Border Roads, will be endorsed to the Secretary, BRDB Ministry of Surface Transport and to the DFA(B/R) Ministry of Defence, D/BR New Delhi.

NOTE 4:- Copy of the major financial Accounting irregularities addressed to the Director General NCC New Delhi need not be endorsed to AGs Branch, IHQ of MoD (Army).

RECEIPT AND DISPOSAL OF STATISTICAL REPORTS AND RETURNS

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

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

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

A register in manuscript showing the state of work in each PAO will be maintained for statistical purposes. Entries in the register will be made from the particulars contained in the various re-ports/returns received from the PAOs. It is important that the register should be posted upto-date and submitted to the officer-in-charge section periodically for scrutiny.

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

FORTNIGHTLY :

(i) Progress report on clearance of bills/claims.

DUE DATES

Every 15th and last day of the month.

MONTHLY

(ii) Progress report on adjustment of Pt. II Orders, letters, FS Cases, issue of LPCs, Debit vouchers and Credit vouchers etc.

15th of the month following.

(iii) Test audit objections outstanding
(iv) Statement of debit balance in effective IRLAs(forwarding memo only in duplicate)

15th of each month,

30th of every month

QUARTERLY

(v) Statement of cash loss for publication in appropriation accounts

15th August,
15th November
15th February
& 31st May

(vi) Reports on Financial advice
YEARLY

10th of April, July, October and January.

(vii) (a) Annual Audit Certificate
(b) Further report on Annual Audit certificate

7th August, 31st October.
20th January & 15th May of Next Year.

(viii) Consolidated Annual Statement of Cash losses.

31st May.

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

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

ALLOCATION OF ESTABLISHMENT IN SUB-OFFICE

14. The work relating to the fixation of scales for various items of work done in the sub-offices will be carried out by this section in consultation with the CGDA where necessary. When additional or special items or work are reported by the sub offices, they will be first scrutinised to see that the demands for all new items are justified and then and there the scales fixed in consultation with the CGDA. The administration section will then be advised to post the additional establishment required.

REVIEW REPORTS

15. A general scrutiny of review reports rendered by the reviewing officers vide Para 19 of Annexure to this Manual will be conducted to see that the audit and accounting procedures followed by the PAOs is in conformity with the orders/rules/ instructions issued from time to time and that the information contained in these reports is not at variance with that contained in the statistical reports/returns furnished by the PAOs to Main Office. The PAOs will be asked to rectify the discrepancy if noticed as the result of the scrutiny. Any important item of

lapse on the part of the PAO should be brought to the notice of the PCsDA/CsDA for his information. Extracts of items relating to the sphere of work of other sections of the main office will be sent to these sections for necessary action and for direct disposal.

ANNUAL AUDIT CERTIFICATE

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

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

- (i) the amount of debtor balance under various categories of payments viz. standard recoveries etc, incorrect classification, belated adjustments of debits and belated notification of causalities in the Part-II orders by the Units/ Record Offices;
- (ii) reasons for accumulations against each category; the remedial measures adopted or proposed to be adopted to avoid such accumulation of such debit balances under each category; and
- (vi) whether heavy accumulations have been brought to the notice of the appropriate unit and higher formation authorities.

EXHIBITION OF LOSSES IN APPROPRIATION ACCOUNTS

17. The register of losses [IAF (CDA)-182] prescribed in Para 550 Defence Audit Code will be maintained by this section. The details in this register posted with reference to monthly statement and losses written off, submitted by PAOs vide Para 17 *ibid*. The register will be maintained in two parts, one for losses pertaining to preparation period and the other for the post-partition period. Debtor balance in non-effective IRLAs and unidentifiable advance written off by the DAD Officers will also be posted in this register with the indication that the losses have been written off by the DAD Officers. The quarterly statement of cash losses and the consolidated statement of cash losses which are required to be submitted to the CGDA will be prepared based on the information available from this register. The register will be submitted to the Officer-in-charge of the section by 20th of each month for his scrutiny.

PROVISIONAL PAYMENTS

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

REVIEWING OFFICERS:

GENERAL

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

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

TOUR PROGRAMME

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

The tour programme (in triplicate) in respect of Reviewing Officers specified under note below Para 19 above will be submitted to the main office in the proforma given below quarterly for the quarters ending with March, June, September, and December, so as to reach the Main Office by the 15th December. 15th March, 15th June and 15th September respectively to enable the Main Office to scrutinise the programme and communicate the sanction before the commencement of the quarter. So far as the review programme of JCDA/DCDA/ACDA of the Main Office is concerned it will be the responsibility of the "AT (ORs) Section" to formulate the review programme to "AN Section" for obtaining the approval of the PCsDA/CsDA. The programme once approved should strictly be adhered to. If for any reason it is not possible to-do so, prior sanction of the Main Office for any deviation should be obtained. Immediately after completion of the visit Reviewing Officers will render a completion report to the main office apart from the review report showing the dates of actual visit.

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

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

REVIEW OF WORK IN PAOs

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

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

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

22. In order that the above mentioned object can be achieved, the reviewing officer should adopt the questionnaire given in the review report form as general guide and should not take it as exhaustive. Any special features noticed in the work of the PAO which in the opinion of the reviewing officer are not in accordance with the prescribed audit and or accounting procedure should also be included in the review report. Any items of interest which in his opinion would improve the quality of work in the PAO in general and its Review Section in particular should be included in the review report. It will be the duty of the reviewing officers to finalise action on the items in their review reports.

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

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

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

CASH ACCOUNT

26. The reviewing officer will check public fund account, amenities account and imprest account maintained by the PAOs. He will ensure that the cash books and subsidiary registers are maintained on proper lines and the cash in hand agrees with the balance shown in the accounts. On the day of inspecting the cash accounts, the accounts will be closed and the balance struck. An endorsement will be made in the cash book that this balance as per cash column has been verified with the actual cash on hand and found to be correct.

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

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

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

NOTE 2.-While checking the cash account of PAOs whose pay bills are prepared in the Main Office the Reviewing Officer will check the entries relating to disbursement of pay on the basis of the summary referred to in Para 29 OM-X-Vol-I and also look for the acknowledgement of the Main Office for the receipt of the summary.

Proforma
(Referred to in Para-21)

PROFORMA OF THE REPORT ON THE REVIEW OF WORK DONE IN PAOS

Preliminary

1. Name of the PAO (ORs)
2. Name and designation of head of the PAO
3. Rank and name of Centre Commander/ Officer i/c records.
4. Date(s) of the present visit
5. Date(s) of the last visit.
6. State of accounts in the PAO:
Whether current or in arrears, if in arrears
(a) Particulars thereof to be embodied in the report.
(b) Whether quality of IRLAs maintained is satisfactory or not. If not, reasons should be embodied in the report.

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

7. Period covered by the review.

PART I-STATE OF ADMINISTRATION IN THE PAO

- (i) Check the following and state whether you are satisfied that they are properly maintained.
 - (a) Cash Book, if any, maintained.
 - (b) Register for the dead stock articles and periodical physical stock verification certificate.
 - (c) Register for stationery articles.
 - (d) Military Credit Notes.
- (ii) State whether you are satisfied that proper arrangements exist for disbursement of pay to office establishment;
- (iii) Comment on the adequacy or otherwise of accommodation, fire precautions, furniture and amenities in the PAO;

- (iv) Examine and comment on the proper distribution of establishment according to needs of work;
- (v) Examine and render a brief and self-contained account about;
 - (a) the atmosphere in the Office;
 - (b) the discipline and moral of the establishment;
 - (c) the efficiency with which the office is run; and
 - (d) education & training of establishment.
- (vi) Comment on nature of relationship between the centre authorities and PAO,
- (vii) Report on arrangement for safe custody of IRLAs and other important and secret references and documents;
- (viii) Report on arrangement and proper custody of old records, closed IRLAs, closed pay books, periodical action relating to destruction of time expired records;
- (ix) Punctuality and attendance.

NOTE:- Part-1 of the review report should be sent under confidential cover separately and independently of the other parts to facilitate its submission to the PCsDA/CsDA for information.

Report on the review of work done in the PAO (ORs) -----for the-----

PRELIMINARY

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

PART II - PROCEDURE AND STATE OF WORK QUESTIONNAIRE

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

- (a) Whether there is any delay; or

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

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

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

- (1) Opening/transfers-in of IRLAs and maintenance of registers there for;
- (2) Final/Provisional settlement of non effective cases;
- (3) Transfers out of IRLAs, inter unit transfers of IRLAs within the PAO, issue of LPCs and maintenance of registers there for;
- (4) Monthly closing of accounts, preparation of abstracts of receipts and charges and issue of statements of accounts and reconciliation of suspense figures.
- (5) Review of the payments made on account of Pay, AFPP Fund etc. and maintenance of Control register and preparation of progress report; outstanding items should be scrutinized by the reviewing officer personally to see that proper action has been taken for their clearance.

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

- (6) Receipts and adjustment of Part-II Orders, completion of proforma and preparation of progress reports, watching of continuity in receipt of Part-II Orders, time lag in the issue of Part-II Orders and receipt thereof in the PAOs etc.
- (7) Receipt and adjustment of contingent bills for various allowances.
- (8) Family allotment, including special family allowance remittance, final settlement (including fund remittances) and unpaid money orders receipt of MO lists, adjustment, certificate of recovery. Maintenance of MO lists register and verification of proof of payment and check of general state of accounts.
- (9) Central Control of other demands including PLI and recovery of demands recoverable in instalments through entries made in part-II of IRLA.
- (10) Check of pay books and endorsement thereof in the IRLA
- (11) Maintenance of various registers with fly leaf instructions and their submission to the in-charge PAO.

- (12) Maintenance of CCIM and recording of acquittance rolls. Part-II Orders and other vouchers, correspondence files, other miscellaneous records and registers.
- (13) Review of IRLAs maintained in system and condition of old IRLAs binders.
- (14) The arrangements existing in PAOs for dealing promptly and efficiently with:
- (a) Letters
 - (b) Complaints and queries.
 - (c) Claims
 - In respect of
 - (i) effective personnel.
 - (ii) non-effective personnel.
- (15) State of other special items of work in the PAO:
- (a) Finalization of provisional balances
 - (b) Post release complaints
 - (c) Clearance of surplus/wanting fund cards and settlement of outstanding objections/discrepancies in Fund Accounts transferred by CDA (Funds).
- (16) Completion of test checks by SOs (A)/AAO and sampling by SAOs/AOs. If there are arrears, action taken or arranged to be taken for their clearance should be indicated.
- (17) Imprest Account work in PAO in particular, examine and report whether
- (i) all the registers and statements required to be maintained by the Imprest account group task are being properly maintained and completed and are up-to-date.
 - (ii) there is any delay in the receipt of Imprest accounts from Imprest holders.
 - (iii) the funds are shown in the demands (IAFA-524) supplied by regional PCsDA/CsDA/ Field Cashiers are agreed with those shown in the Imprest accounts.
 - (iv) the objections/observations are being raised promptly on Imprest Accounts and that they do not disclose any serious defect or irregularity.
 - (v) there are objections/observations over three months old and if so (total number to be mentioned) and whether the PAO is pursuing them properly (state the number of cases in which you have given specific directions. i.e., cases where the pursuit of objections by the PAO was not vigilant or on proper lines).
 - (vi) surprise checks of cash balances of Imprest Accounts of every unit has been conducted at least once in a quarter as required by AO 781/64
 - (vii)
 - (a) Records exist both in the Imprest and Ledger groups showing that reconciliation of figures under the Head 0/018/65 has been carried out systematically by the PAO monthly/quarterly;
 - (b) You have personally sampled the abstract of receipt and charges for various months and cross checked it with the Punching Medium prepared for that month and they agree with the amounts as shown in the abstract.

- (c) You are satisfied that the reconciliation has been done properly in accordance with the prescribed drill and
- (d) The PAOs have actually reconciled properly and satisfactorily the figures appearing under 0/018/65.

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

- (viii) you have personally test checked some of the registers, Imprest Accounts and Imprest Holders ledgers and are satisfied that the Imprest Account Group/ Task is functioning satisfactorily.
- (xi) you have test checked the monthly broad sheets of the consolidated Imprest Accounts and satisfied that prompt action is being taken to compile all the items/Imprest Accounts compilable by Imprest Groups and that suitable machinery exists to ensure compilation of arrear items/Imprest Accounts without omission or under delay.
- (xii) you have test checked some entries of AFPP Fund advance/withdrawal as shown in AFPPF payment (Bank) file and confirmed that those have been correctly debited in JCOs/ORs AFPPF account. You have also test checked some cases of rejections of AFPPF payments from bank and action taken by PAO thereon.
- (xiii) arrangements exist for the safe custody of cheques and proper accounting of cheque books and certificates are being rendered to main office on due dates.
- (xiv) cheques have been issued promptly against requisitions for funds from the centre and entered in the cheque register, cash requisition and cash book and accounted for in Imprest Holders Ledgers and whether Schedule-III have been rendered to Main Office "in-time".

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

- (i) whether all the registers required to be maintained for the allotment of voucher number to the punching medium and for the processing of Settlement Account and Defence Exchange Accounts transactions are maintained by the Central Control Group and are up-to-date.
- (ii) whether there is any delay in the dispatch of the punching media to the (CDA) (Funds), Meerut each mono, and in dealing with Settlement Accounts and Defence Exchange Account I.D. Schedules.
- (iii) whether the Central Control Group exercises proper check to ensure that fictitious code numbers are not operated and that the office copies of the punching media are properly recorded by that group.
- (iv) whether you have personally test checked some Class-2 vouchers to ensure that transfer entries have not been necessitated as a result of negligence on the part of the PAO.
- (v) whether Schedule-III and punching medium are correctly prepared for the cheques issued to Post Masters for FAMO/FSMO.

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

(20) Maintenance of AFPP Fund Accounts.-In particular examine and report whether

- (a) all the registers required to be maintained by the Fund Cell are being maintained and completed and are up-to-date
- (b) the nomination forms have been obtained without any delay in all cases and kept properly under lock and key after necessary verification.
- (c) one line figures consolidated by the Central Fund Cell are correct with reference to the figures furnished by the ledger groups and fund debits scheduled by the imprest group and whether transfer-in and transfer-out balances in the PAO agree.
- (d) the totals of recoveries of fund subscriptions and refunds of withdrawals shown in fund summaries agree with the amounts shown in the pay summaries as compiled in the abstract of receipts and charges.
- (e) annual fund statements were correctly issued on due dates.
- (f) matters connected with final settlement of fund accounts are dealt with promptly and correctly.

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

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

PART III - TECHNICAL QUALITY OF WORK IN THE PAOs

1. Examine and report whether all particulars required are being updated in the IRLAs.
2. Examine and report in few sample cases as to whether audit cages are correctly drawn with reference to concerned DOs II and paid by the system.
3. Test checks some of the IRLAs of JCOs, ORs and NCs (E) to see the correctness of the audit cages since the last review.
4. Test checks some of the adjustments of contingent bills slating to miscellaneous allowances to see the correctness of adjustments.
5. Comment on the results of test check of adjustment of Part II Orders in the IRLAs and state whether you are satisfied with the correctness of adjustments.
6. Test check some of the recoveries relating to monthly payments, family allotment and other demands to verify correctness.
7. Comment on the results of test checks of some non-effective IRLAs and all further credits authorized in those IRLAs and state whether you are satisfied with the action taken by the PAO.
8. Scrutinize some observations received on statement of accounts and debtors balances statements and state whether you are satisfied with the action taken by the PAO.
9. Scrutinize the observations raised by the Ledger Groups in PAOs against units and state whether they have been pursued properly and whether they disclose any serious defect or irregularity (any persistent procedural defect may be commented on).

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

11. Scrutinize the accounts reconstructed, if any, in the PAO since your last visit and state whether you are satisfied that they have been correctly reconstructed and audited and whether the causes necessitating reconstruction of the account as explained by the PAO are acceptable and unavoidable.

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

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

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

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

16. Examine and report whether (i) recoveries on account of AFPP Fund subscriptions and refundable advances (with interest) have been effected in the IRLAs regularly and at the correct rates; (ii) the calculation of the progressive balance, interest and final closing balance at the end of the year are correct.

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

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

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

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

1. Submission of pay accounting documents to PAO by units/record office to facilitate action in PAO.
2. Particular suggestions for improvement of defects noticed in the publication of Part-II orders by units/record office.

3. Expeditious liquidation of heavy debtor balances. (The materials for the conference will be collected during the review of audit objections and observations and technical review of accounts in the PAO and references already received from the PAO)

PART V - REVIEW OF WORK DONE BY REVIEW SECTION

Are you satisfied after examination:-

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

ACCOUNTS SECTION

PUNCHING MEDIA

27. This section will receive duplicate copies of punching media along with supporting vouchers, schedules etc. (including monthly abstract of receipts and charges in the case of PAOs) from the audit sections concerned for:

- (a) preparation of ID schedule in respect of items relating to remittance beads and Defence Exchange accounts transactions and
- (b) posting various debt and deposit head registers.) The duplicate copy of the monthly voucher certificate will also be received by this section from the PAOs and Pay Section of the Main Office. This section is also entrusted with dispatching original punching media prepared in accounts section to the EDP centre and encloses a monthly voucher certificate in the register maintained for this purpose. This section is responsible for coordination and for ensuring the correctness of the procedure followed by PAOs in the preparation and submission of punching Media, vouchers etc. Further at the time of closing of the accounts for the year this section will

liaise and co-ordinate with all PAOs and dispatch the punching media to the EDP centre if necessary, through a courier.

INWARD DEFENCE I.D SCHEDULE

28. Debits/credits received from other controllers are centrally noted in the register. If credit/debit pertains to only one PAO the original DID Schedule itself is dispatched to the concerned PAO requesting him to adjust the same and to forward the particulars of adjustment to complete the register to be maintained in the main office. If the credit/debit pertains to more than one PAO will be adjusted centrally in this section. Particulars of such adjustments will be intimated to the PAOs. In respect of the debits received from the CDA(navy) and CDA(Air force) monthly through the defence schedule on account of the advances paid to army personnel on Acquittance Rolls by the Naval and Air force authorities the amounts after being centrally adjusted in this section will be reconciled with:

- i) the advance intimation received from those CsDA showing the amounts of Acquittance Rolls forwarded to the various PAOs and
- ii) monthly statement of such acquittance roll received from the PAOs vide Para 207.

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

P.L.I SCHEDULE

29. Postal life insurance recoveries are effected in advance on monthly basis. Two copies of PLI schedule are sent to PAO by Director of Accounts (PLI) Kolkata. After effecting recoveries, one copy of PLI schedule is dispatched to DA (PLI) Kolkata along with forwarding memo indicating the total amount recovered and the period for which the recovery pertains.

30. This section will watch for the PLIs letter returning the PLI schedules (Military) on due date as contemplated in Para 48 of this manual. When the printed compilation is received, it will be checked with the amount mentioned in the forwarding memo of PLI schedules to ensure that there are no variations.

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

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

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

Payments to personnel posted to embassies/high Commission abroad

32. When a soldier is posted to the staff of the Military attachee to the Embassies or High Commissions abroad (except. High Commission for India in U.K.) a copy of the pay slips referred to in Para 131, OM-X will be received in this section from the PAOs concerned. The pay slips will be scrutinized to see that the rates of Pay and allowances (including foreign allowance) shown therein are correct and that where family allotment is in issue the rate shown is inclusive of

money order commission. This pay slip will be recorded in this section for further reference. In the case of Military personnel posted to the United Kingdom a copy of the LPCs will be received from PAOs vide Para-131 for further reference.

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

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

The claim passed on to this section will centrally be audited and debited to the relevant Defence service heads. The amounts on account of Family allotment debited to suspense head by PAOs will also be relieved by this section. The particulars contained in the salary bills will be communicated to the PAO; for audit and incorporation of the details in the Nominal IRLAs of the personnel maintained in the PAOs, After audit, the amounts claimed in Form PAO 7 by the Ministry of External Affairs, New Delhi is reduced with the rejected amount (on account of civilian bills etc) and medical bills (which are forwarded to pay section for audit and issue of separate cheque) a cheque for the net amount so arrived at will be issued to the Controller of Accounts, Ministry of External Affairs, New Delhi with particulars for the reduction in their claims.

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

Credits on account of recovery of family allotment (including M.O. Commission) and AFPP Fund in respect of Personnel posted to the U.K. received through the Inward London Account Current will be afforded to this section by the PCDA, New Delhi through the Defence Exchange Accounts. The credit will be adjusted by the section to the suspense and Fund heads respectively. Intimation of these credits will be sent by this section to the PAOs concerned. In respect of Embassies and High Commissions other than U.K. the procedure laid down vide last Para 182 will be followed.

ALLOTMENT OF IMPREST ACCOUNT NUMBERS

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

- (i) the sanction for opening the Imprest Account has been accorded by the authority competent to do so,
- (ii) the monetary limit upto which money could be retained by the Unit, has been fixed provisionally by the competent authority,
- (iii) the application is accompanied by six sets of specimen signatures of the Imprest Holder duly attested by the C.O. of the Unit/ Commandant of the formation,
- (iv) the name of the AO or where the PAO who maintains more number of IRLAs of the individuals in case the unit consists of individuals from different corps i.e. N.C.C. Units, BROs etc.,

- (v) the name of the dependent regional CDA/ Field Cashier from whom the unit proposes to draw funds to meet their requirements, and
- (vi) a certificate is given to this effect that no Imprest A/C No was previously allotted.

Then the next available number under the PAO (Block of Imprest Account Numbers are shown in Appendix-B to Paras 63 & 80) to which the Imprest Account will be rendered, will be allotted. For allotting the Imprest Account Nos. a register in the following proforma will be maintained:

IMPREST ACCOUNT NUMBER ALLOTMENT REGISTER

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

Sl. No	Field Imprest A/C No.	Name of unit/formation	Old Imprest A/C No, If any	IAFF Book No.	counterfoil Nos		Date of Allotment	Initials of Auditor AAO/AO	No& date of forwarding memo	No & date Unit/Formation	remarks
					from	to					
1	2	3	4	5	6		7	8	9	10	11

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

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

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

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

POSTAL COLLECTIONS CREDITED INTO IMPREST ACCOUNTS

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

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

section wise schedules (in form IAFA-725) showing the amounts credited/debited to remittances head with P &T will be prepared. These schedules will be serially numbered and the serial number will be noted against the particular entries in the Outward settlement Account Register of DA (P), Nagpur.

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

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

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

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

(i) to exercise an exhaustive check to see how far the entire amount compiled initially to code head 0/018/65 by various controllers (including this organisation) have been relieved either by the PAOs or by the main office.

(ii) to arrive at the difference periodically with reference to the reconciliation statement furnished by the PAOs vide Para 110.

(iii) to prepare a classified list of the difference which can be explained; and

(iv) to research the un-explained difference exceeding 0 -1 %.

39. To enable this section to exercise the above check details of amounts debited to code No. 0/018/65 in a month by the Regional Controllers and the PCDA (O) Pune are reflected in separate printed lists by the EDP centre CDA (Army) Meerut EDP centre at Mumbai and the EDP centre at Pune. These lists are prepared PAO wise and imprest account number wise (wherever payments are made to field imprest holders) in respect of each controller. Copies of such lists are forwarded to this section and relevant extracts are also sent to the concerned PAOs by EDP Centre CDA (Army) Meerut and EDP centre PCDA (SC) Pune. The EDP centre CDA (Army) Meerut also furnishes this section monthly with the All India compiled figure CDA wise for purposes of

reconciliation. Amounts shown in these lists will be checked with the amounts debited to Suspense Head as shown in the periodical reconciliation statement submitted by the PAOs to see that the two sets of figures agree.

Then the amounts adjusted under suspense head in the periodical reconciliation statements will be compared with:

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

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

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

Particulars	Debits	Credit
(i) Opening balance (i.e. Amounts awaiting to be credited to 0/018165 brought forward from the previous report)		
(ii) Amount adjusted during the quarter (a) PCsDA/ PCDA(O)/CsDA		
TOTAL	(A)	(B)
(iii) Balance debits over Credits (i.e. A-B)		
(iv) Balance arrived at with reference to the report from the PAOs i.e. to be credited to 010181/65.		
(v) Difference between the figures at (iii) and (iv)		
(vi) Classified list of the difference which can be explained		
PARTICULARS	AMOUNTS	AMOUNTS
(vii) Unexplained difference to be researched if the difference exceeds the authorised percentage		

Un-reconciled balance, if any, which reach dead end will be waived by the PCsDA/CsDA or referred to the CGDA for obtaining necessary waiver of Ministry of Defence. (Fin.) The PCsDA/CsDA may waive differences upto Rs. 250 which may remain outstanding at the end of a particular financial year with the prior concurrence of the Local test audit. Expenditure in respect of Army postal service

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

"Certified that the charges of Rs..... has been duly audited and is a bonafide item of expenditure debatable to Defence services estimates in accordant: with the rules of the department."

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

RECIPROCITY BETWEEN CIVIL AND MILITARY MEDICAL SERVICES

41. This section will receive advance intimations of the admission and discharge of service personnel from the civil hospitals. These will be noted in a register which will be maintained AG wise, and copies thereof will be supplied to the PAOs concerned for recovering the hospital stoppages, if any, as laid down in Part B of Appendix 5 of the regulations for medical services of the Armed Forces (1962). Acknowledgements of such intimations will be obtained and recorded. The debits from the AG when received will be accepted only after checking with the entries made in the register and necessary linking will be done to obviate acceptance of double debits.

The procedure prescribed in appendix 2 Regulations for Medical services of the Armed, Forces will be followed.

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

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

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

PAYMENT OF CREDIT BALANCE TO EX-ARMY PERSONNEL RESIDING IN THE UNITED KINGDOM

42. Credit balance, if any, due to ex-Army personnel residing in the United Kingdom will be communicated by the PAOs vide Para 174 to this OM-X Vol-I for arranging the payment. The amount will be authorized to the High Commissioner for India, in the United Kingdom for making payment to the individual. The debit therefore will be raised by the High Commission through ILAC duly supported by the Payee's receipt which on receipt from PCDA, New Delhi will be verified and accepted by this section. The amount then will be finally compiled to the concerned

code head and an intimation of the adjustment will be sent to the PAO along with the payee's receipt for making necessary adjustment in the IRLA.

Deploying troops in aid of civil power

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

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

JCOS/ORS GRANTED COMMISSION

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

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

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

On receipt of all the reports from the PAOs, the particulars shown in, the reports will be entered PAO wise in a register. After consolidation the outstanding figures so arrived at will be reconciled with the progressive balances shown in the book compilation. A monthly progress

report on the outstanding amount will be rendered to the CGDA. The register so completed will be submitted to AO/GO on 25th of every month.

Records/Registers maintained in Main Office			
I- Accounts Section			
	Register for allotment of Imprest account number	Permanent	
	Register for noting admission and discharge of service personnel from civil hospital under reciprocal arrangement	2 years after the register is closed;	
II ORs Section			
	Register of orders issued to our instance	5 years	
	Register showing state of work in each PAO	5 years	
	Register of losses	5 years	

Registers maintained in PCsDA/CsDA and their fly leaf instructions which are related to PAO

Sl. No	Name of the Register	Section in which Maintained
1	2	3
1.	Register for allotment of Imprest Account Numbers	Accounts Section
2.	Register for noting admission and discharge of service personnel from civil hospital under reciprocal arrangements	Accounts Section
3.	Register of Orders issued at the instance of PCsDA/CsDA	PBORs Section
4.	Register showing state of work in each PAO	PBORs Section

Fly Leaf Instructions for the above Registers

Part I – Serial No. 1

Fly leaf instructions for the maintenance of register for allotment of Imprest Account Numbers

Authy. Para 35 of Annexure of OM Part X

Object: For recording Field Imprest Account No. allotted to Units/Formations and the Nos. Of Cash Requisitions Books initially supplied to them etc.

The register will be maintained in the proforma prescribed in Para 35 of Annexure of OM-X.

2. On receipt of applications from Units/Formations duly supported by the sanction accorded by the CA for opening Imprest Account. Imprest Account No. will be allotted PAO-wise serially and will be noted in columns 1 to 6 of the Register. The entries will be initialled by the Auditor,

SO(A)/AAO and the Officer I/c in column 7. Column 8 of the register will be completed on receipt of acknowledgement from the Unit/Formation.

3. As and when intimation of the final closing of an Imprest Account is received from the PAO vide Para 112 of OM-X, a note regarding closure of the Imprest Account will be made against the relevant entry in the Register under the initials of the SO (A)/AAO and the Imprest Account Number cancelled.

4. The register will be submitted to the Officer in-charge, as and when Imprest Account Nos. are allotted.

Part I – Serial No. 2

Fly leaf instructions for the maintenance of the register for noting admission and discharge of service personnel from civil hospitals under reciprocal arrangements.

Authy. CGDA's No. 2135/AT, dated: 26.04.1952

Object: To watch progress of adjustment of Hospital Stoppage and to obviate acceptance of double debits.

The register will be maintained AG wise in the following proforma

Sl. No	Regtl. No.	Rank and Name of the individual	Unit	Date of admission and discharge from Hospital	Amount	No. And date of advance intimation from the civil hospital	Voucher No. and month in which adjusted
1	2	3	4	5	6	7	8

2. Advance intimations of the admissions and discharge of service personnel from the civil hospitals will be noted in the Register AG wise, copies thereof being supplied to the PAO concerned and their acknowledgements obtained for acceptances of the debits. The debits when received will be intimated to the PAO concerned for adjustment after linking in the Register. The item will then be treated as cleared.

3. The register will be submitted to the Officer by the 25th of every month.

Part – I – Serial No. 3.

Fly leaf instructions for the maintenance of the register of orders issued at the instance of CDA(ORs).

Authority: Para 1 of Annexure to O.M Part X

Object: To record particulars of orders issued at the instance of the PCsDA/CsDA

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

Sl. No	Brief Particulars of the issue	No. and date of reference	Particulars of the order issued
1	2	3	4

2. Full particulars of all orders issued by Army HQrs. or Government as a result of reference made by the PCsDA/CsDA will be recorded in this register.

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

Part – I Serial No. 4

Fly Leaf instructions for the maintenance of the (ORs)

Authy: Para 12 of Annexure to OM Part X.

Object: To keep a record of the state of work in each PAO for statistical purposes and to ensure that the work carried out in PAOs is in a current state.

The register will be maintained in manuscript with the following columns.

1. Period (month and year)
2. No. of IRLAs (actually maintained)
3. No. of non-effective IRLAs required to be settled (during the month)
4. No. of non-effective IRLAs remaining to be settled (at the close of the month),
5. No. of items received (during the month) and outstanding (at the close of the month) with oldest date relating to :- (a) acquaintance rolls (b) Part II Order (c) Letters (d) Bill (e) Complaints and (f) Misc. Vouchers.
6. No. of monthly Imprest Accounts outstanding.
7. No. of objections on Imprest Accounts raised and outstanding.
8. Monthly total amount of real debit balances in IRLAs (at the end of each accounting month).
9. No. of Test Audit Objections raised and outstanding.
10. Remarks.

2. Entries in the register will be made from the particulars contained in the various reports/returns received from the PAOs. Separate pages will be allotted in the register for each PAO.

3. The register will be submitted to JCDA/CDA by Monday of the third week each Month.

* * * * *

ABBREVIATIONS

'D' Section	.	.	.	Disbursement Section.
'H' Section	.	.	.	Hollerith Section.
A.A.O.	.	.	.	Assistant Accounts Officer
A.F.P.P.F	.	.	.	Armed Forces Personnel Provident Fund.
A.G.	.	.	.	Accountant General.
A.G.C.R.	.	.	.	Accountant General Central Revenues.
A.G.I.S.	.	.	.	Armed Group Insurance Scheme.
A.O.	.	.	.	Accounts Officer.
A.O/S.A.O	.	.	.	Accounts Officer/Senior Accounts Officer
A.W.L./A.W.O.L.	.	.	.	Absent Without Leave.
A.C.R	.	.	.	Acquittance Role
A.H.Q	.	.	.	Army Head Quarters
A.M.E	.	.	.	Authorised Marriage Establishment
A.P.S	.	.	.	Army Postal Service
Authy.	.	.	.	Authority
C.C	.	.	.	Central Control.
C.C.I.	.	.	.	Central Card Index.
C.F.A.	.	.	.	Competent Financial Authority.
C.G.D.A.	.	.	.	Controller General of Defence Accounts.
C.I.L.Q.	.	.	.	Compensation in lieu of quarters.
C.D/D.V.D	.	.	.	Compact Disc / Digital Versatile Disc
C.D.A	.	.	.	Controller of Defence Accounts
C.O	.	.	.	Commanding Officer
C.V	.	.	.	Certified Voucher / Concessional vouchers
D.A.A.P.& T	.	.	.	Director of Audit & Accounts Posts and Telegraphs.
D.A.D.	.	.	.	Defence Accounts Department.
D.A.G.P.&T	.	.	.	Deputy Accountant General Posts and Telegraphs.
D.I.D.	.	.	.	Defence Inter Departmental.
D.P. Sheet	.	.	.	Daily Payment Sheet
D.R.O./ R.O.	.	.	.	Deputy Recruiting Officer/Recruiting Officer.
D.S.E.	.	.	.	Defence Services Estimates.
D.D.P	.	.	.	Distributed Data Processing
DOs Part II	.	.	.	Daily Orders Part II.

E.C.S	Electronic Clearance Scheme.
E.O.L.	Extra Ordinary Leave.
E.R.E.	Extra Regimental Establishment
E.D.P	Electronic Data Processing
F.A.M.O/F.S.M.O Order.	Family Allotment Money Order/Final Settlement Money
F.S.	Final Settlement.
F.R	Financial Regulation
F.T.C.R	Field Treasury Chest Receipt
G.P.F.	General Provident Fund.
H.R.M.S.	Human Resource Management System
I.D. Schedule	Inter Departmental Schedule.
I.D.A.S.	Indian Defence Accounts Service.
I.F.S.C	Indian Financial System Code
I.H.Q	Integrated Headquarters (Army)
I.L.A.C.	Inward London Account Current.
I.O.F.W.P.F.	Indian Ordnance Factories Workmen's Provident Fund.
I.R.L.A.	Individual Running Ledger Account.
I.T.	Income Tax/Information Technology.
I.A.F.A	Indian Army Form-Advance
I.T.O	Income Tax Office
I.T.S.D.C	Information Technology-Software Development Centre
J.C.O.	Junior Commissioned Officer.
L.P.C.	Last Pay Certificate.
L.T.C	Leave Travel Concession
L.A.O	Local Audit Officer
M.O.	Money Order.
M.F.A.I	Major Financial and Accounting Irregularities
M.I.S	Management Information System
M.o.D	Ministry of Defence
M.P.S	Monthly Pay System / Monthly Pay Slips
M.S.A	Monthly Statement of Accounts
N.C. (E).	Non-Combatant (Enrolled).
N.C. (U).	Non-Combatant (Un-enrolled).

N.C.C.	.	.	.	.	National Cadet Corps.
N.C.O.	.	.	.	.	Non-Commissioned Officer.
N.E.	.	.	.	.	Non-Effective.
N.E.F.T	.	.	.	.	National Electronic Fund Transfer.
O.C.	.	.	.	.	Officer Commanding.
O.M.	.	.	.	.	Office Manual.
O.R/O.Rs.	.	.	.	.	Other Rank/Other Ranks.
P&A	.	.	.	.	Pay & Allowances
P.A.O./P.A.O. (ORs)	.	.	.	.	Pay Accounts Office (Other Ranks).
P.C.D.A..	.	.	.	.	Principal Controller of Defence Accounts.
P.E./W.E.	.	.	.	.	Peace Establishment/War Establishment.
P.L.I.	.	.	.	.	Postal Life Insurance.
P.M.	.	.	.	.	Punching Medium.
Q.M.G	.	.	.	.	Quarter Master General
Qtr	.	.	.	.	Quarter
Qtrly	.	.	.	.	Quarterly
R Section	.	.	.	.	Record Section
R.I.	.	.	.	.	Rigorous Imprisonment.
Regtl.	.	.	.	.	Regimental
R.O Advance	.	.	.	.	Record Office Advance
S.A.S	.	.	.	.	Subordinate Accounts Service
SBI-CMP	.	.	.	.	State Bank of India-Cash management Product
SO (A)	.	.	.	.	Section Officer (Accounts)
S.P.R	.	.	.	.	Selected Place of Residence
T Section.	.	.	.	.	Transportation Section
T.A/D.A.	.	.	.	.	Travel Allowance/Daily Allowance
T.R.	.	.	.	.	Treasury Receipt.
T.R	.	.	.	.	Travel Regulation
U.K.	.	.	.	.	United Kingdom.
U.D.M.O	.	.	.	.	Un-delivered Money Order
U.D.F.A.M.O	.	.	.	.	Un-delivered Family Allotment Money Order
W.O.	.	.	.	.	Warrant Officer.
W.A.N/L.A.N	.	.	.	.	Wide Area Network/Local Area Network

Details of abbreviations used in the Dolphin system

SIn	Pay Code	Description	Debit or Credit
1	ABF	Actual Bus Fare	C
2	AC	Award-Ashoka Chakra	C
3	ACTGA	Acting Allowance	C
4	ADALLC	Air Despatch Allowance	C
5	AETECH	Aeronautical Allowance	C
6	AGIADV	AGI Conveyance	D
7	AGICAR	AGIF CAR ADVANCE	D
8	AGIHBA	AGI HBA Advance	D
9	AGIPCA	AGI PC Advance	D
10	AGIS	AGIS Subsn	D
11	AIRWCA	Air Worthiness Certificate allowance	C
12	ANAL1	Andaman Nicobar Allowance 1	C
13	ANAL2	Andaman Nicobar Allowance 2	C
14	ANTALL	Antarctica Allowance	C
15	APRDES	Apprehension of Deserter	C
16	APTPAY	Appointment Pay	C
17	ARREAR	Arrears of Pay	C
18	ARUNA1	Arunchal Allowance 1	C
19	ARUNA2	Arunchal Allowance 2	C
20	ASMEGH	Assam Meghalaya Allowance	C
21	ASSAM	Assam Allowance	C
22	AVLAL	Avalance Allowance	C
23	AVLPAY	Avanache Pay	C
24	AVPAY	Aviation Pay	C
25	BANKCR	Entitlement credited to Bank	D
26	BARAC	Bar-Ashoka Chakra	C
27	BARACK	Barrack Damages	D
28	BARKC	Bar-Kirti Chakra	C
29	BARMVC	Bar-Maha Vir Chakra	C
30	BARPVC	Bar-Param Vir chakra	C
31	BARSC	Bar-Shourya Chakra	C
32	BARSM	Bar-Sena Medal	C
33	BARVRC	Bar to Vir Chakra	C
34	BASIC	Arrears of Basic	C
35	BHUTAN	Bhutan Allowance	C
36	BHUTDA	Bhutan DA	C
37	BICYCLE	Bicycle Advance	D
38	BKSUB	Book Subsidy	C
39	BONUS	Bonus	C
40	BUS	Bus Fare	C
41	CADET	Cadet Advance	D
42	CARADV	Car Advance	D
43	CATFR	Cash Allce on Transfer	C
44	CCA	A' class City compensatory Allowance	C
45	CCA1	A1' class City compensatory Allowance	C
46	CCB1	B' class City compensatory Allowance	C

47	CCB2	B2' class City compensatory Allowance	C
48	CCOTH	A' class City compensatory Allowance	C
49	CEA	Children Education Allowance	C
50	CFAA	Compensatory Field Area allowance	C
51	CHAFAA	Comp High Altitude Field Area Allowance	C
52	CILQ	Compensation in Lieu of Quarters	C
53	CLOA	Clothing Allowance	C
54	CLSPAY	Class allowance	C
55	CMFAA	Compensatory Modified Field Area Allce	C
56	COMDIS	Compensation for Disabled	C
57	COMNDO	Commando Allowance	C
58	COMPEN	Commuted value Pension	D
59	CONA	Conveyance Allowance	C
60	CONAHB	Convey Handicapped/Blind	C
61	CONSAL	Conservatory Allce	C
62	CONSC	Conservancy Charges	D
63	CONVR	Concessional Voucher	C
64	CPHTC	Cash Prize - Hinding Typing Competition	C
65	DA	Dearness allowance	C
66	DAA	Difficult Area Allowance	C
67	DAILY	Daily Allowance	C
68	DCRG	DEATH CUM RETIREMENT GRATUITY	C
69	DEPA	Deputation Allowance	C
70	DEPSAG	Deputation Allce - SAG	C
71	DEPSRG	Deputation Allce - SRG	C
72	DESBAL	Deserter balance	C
73	DIETCH	Diet Charge	C
74	DIPMNY	DIP Money	C
75	DIVING	Diving Allowance	C
76	DP	Dearness Pay	C
77	EDCESS	Edu Cess on IT	D
78	ELARM	Electricity-Army	D
79	ELEC	Electricity	C
80	ENCASH	Leave encashment	C
81	ETKT	E-Ticketing	D
82	EXPAT	Expatriation Allowance	C
83	FAA	Family Accommodation Allowance	C
84	FAMDA	Family DA	C
85	FAMLF	HRA Licence fee	C
86	FAMO	Family Allotment	D
87	FANADV	Fan Advance	D
88	FANARM	Fan-Army	D
89	FLCHCA	Flight Charge Certificate Allce	C
90	FLODAD	Flood Advance	D
91	FLYPAY	Flying Pay	C
92	FORALW	Foreign Allowance	C
93	FORLAG	Foreign Language Allowance	C
94	FORPAY	Former Pay	C
95	FRA	Ration Allowance - Fresh Rations	C
96	FSCASH	Leave encashment-Final Settlement	C

97	FSTADV	Festival Advance	D
98	FURARM	Furniture-Army	D
99	GRMA	Road Mileage Allce - Gorkhas	C
100	GRPAY	Grade Pay	C
101	GSPAY	Good Service Pay	C
102	GSRA	Spl Rate of Ration Allce-Gorkhas	C
103	HAA	High Altitude Allowance	C
104	HATRIP	High Altitude Return Trip	C
105	HAUCA	HighAltitudeUnCongenialClimateAllce	C
106	HAUCH	Higher rate of HAUCA	C
107	HAUCL	Lower rate of HAUCA	C
108	HAUCS	High Alt and Uncongenial Allce-Special	C
109	HCA	Hill Compensatory Allowance	C
110	HCLA	Hair Cleaning Allowance	C
111	HCTA	Hair Cutting Allowance	C
112	HCWA	Hair cutting and washing Allce	C
113	HIMA1	Himachal Allowance 1	C
114	HIMA2	Himachal Allowance 2	C
115	HIMA3	Himachar Allowance 3	C
116	HIMA4	Himachal allowance 4	C
117	HINDAL	Hindi Allowance	C
118	HONORM	Honorarium	C
119	HOSSUB	Hostel Subsidy	C
120	HOUSAD	House Building Advance	D
121	HPAY	Hazard Pay	C
122	HPINC	Hindi Pragya/Prabodh Increment	C
123	HRA	House Rent Allowance	C
124	HRAFAM	House Rent FOR Family	C
125	HRALF	HRA Licence Fee	C
126	HRDALL	Hard Area Allowance	C
127	HSINC	Hindi Stenography Increment	C
128	HSR	Hosp Stoppage Roll	D
129	HTINC	Hindi Typing Increment	C
130	INCMT	Arrears of Increment	C
131	INCTAX	Income Tax	D
132	INSTAL	Instructor Allowance	C
133	INTCAR	Int on Car Advance	D
134	INTCYC	Int on Cycle Adv	D
135	INTHBA	Int on HBA	D
136	INTMIS	Int on Misc Adv	D
137	INTPC	Int on PC Adv	D
138	INTSCT	Int on Scooter Adv	D
139	IR	Interim Relief	C
140	ISFRA	Ration Allce - Inter Services Fresh	C
141	ISLND	Island allowance	C
142	ISMRA	Ration Allce - Inter Services Medical	C
143	ISNRA	InterService Normal Ration Allowance	C
144	JK1	JK Allowance 1	C
145	JK2	JK Allowance 2	C
146	JK3	JK Allowance 3	C

147	KC	Award-Kirti Chakra	C
148	KERS	Kerosene	C
149	LAKDWP	Lakshadweep Allowance	C
150	LAWARD	Language Award	C
151	LCCA	Life Cycle Clothing Allowance	C
152	LDAILY	Daily - Local Journeys	C
153	LRA	Leave Ration Allowance	C
154	LSGCM	Long Service Good Conduct Medal	C
155	LST	Loss Statement	D
156	LTC	Leave Travel Concession	C
157	LUGGAG	Luggage Claim	C
158	MAINT	Maintenance Allowance	D
159	MANI	Manipur allowance 1	C
160	MAREAR	Manual Arrears	C
161	MCA	Mufti Clothing Allowance	C
162	MISADV	Misc Advance	D
163	MISC	Miscellaneous	C
164	MISCVR	Miscellaneous Voucher	C
165	MIZO1	Mizoram Allowance 1	C
166	MIZO2	Mizoram Allowance 2	C
167	MIZO3	Mizoram Allowance 3	C
168	MOCOM	Money Order Commn	D
169	MRA	Ration Allowance - Medical	C
170	MSM	Meritorious Service Medal	C
171	MSPAY	Military Service Pay	C
172	MTDADV	Motor Vehicle Driver Advance	D
173	MVC	Award-Maha Vir Chakra	C
174	NAGLND	Nagaland Allowance	C
175	NATADV	Natural Calamity Advance	D
176	NDCAMT	Withheld amount in the absence of NDC	D
177	NEPAL	Nepal Allowance	C
178	NRA	Normal Ration Allowance	C
179	NSGA	NSG Allowance	C
180	NSGEWC	NSG Elect/water Charges	C
181	NSGFUR	NSG Furniture Charges	C
182	OUTFIT	Outfit Allowance	C
183	OVSEAS	Overseas Allowance	C
184	PACKAL	Packing Allowance	C
185	PARA	Para Trooper Allowance	C
186	PARAR	Para Refresher Allowance	C
187	PAYARF	Pay Arrears to Fund	D
188	PCA	Pedal Cycle Allowance	C
189	PCADV	PC Advance	D
190	PEDEDN	Penal Deduction	D
191	PERPAY	Personal Pay	C
192	PERSRM	Personal Pay on Remustering	C
193	PFRFD	AFPP Fund Refund	D
194	PFSUB	AFPP Fund Subsn	D
195	PLBON	Productivity Linked Bonus	C
196	PLI	PLI premium	D

197	PMFUND	PM Relief Fund	D
198	PMHAH	Personal Maintenance-Higher rate	C
199	PMHAL	Personal Maintenance-Lower rate	C
200	PPHIND	Hindi Personal Pay	C
201	PVC	Award-Param Vir Chakra	C
202	RENAF	Rent-Air Force	D
203	RENARM	Rent – Army	D
204	RENFY	Rent-Factory	D
205	RENNAV	Rent-Navy	D
206	RGTCUT	Regimental cutting	D
207	RLCA1	Remote Locality Comp allowance 1	C
208	RLCA2	Remote Locality Comp allowance 2	C
209	RLCA3	Remote Locality Comp allowance 3	C
210	RLCA4	Remote Locality Comp allowance 4	C
211	RLWAR	Railway warrant	C
212	RMA	Road Mileage Allowance	C
213	RMC	Reimbursement of Medical Charges	C
214	ROAD	Recruiting Officer Advance	D
215	ROETF	Refund Of Excess Train Fare	C
216	RORC	Refund Of Reservation Charges	C
217	RPAYBK	With ref. to Pay Book	D
218	RSCM	RSCM - DSC	C
219	RTF	Refund of Tuition Fees	C
220	RUMCIG	Rum and Cig. Allowance	C
221	SAREAR	System Arrears	C
222	SC	Award-Shourya Chakra	C
223	SCA	Special Compensatory allowance	C
224	SCAGN	Spl Comp alwnce-Gandhi Nagar	C
225	SCCIA	Spl Comp Counter Insurgency Allowance	C
226	SCTADV	Scooter Advance	D
227	SEAPAS	Sea Passage Allowance	C
228	SECCES	Secondary Ed Cess - IT	D
229	SERGTY	Service Gratuity	D
230	SERTAX	Service Tax	D
231	SFA	Strategic Forces Allowance	C
232	SFASFF	Deputation Allce - SFF	C
233	SHORT	Shorthand Allowance	C
234	SIACHN	Siachn Glacier Allowance	C
235	SIKKIM	Sikkim Allowance	C
236	SIKMAL	Sikkim Allowance	C
237	SM	Sena Medal	C
238	SNLQ	CILQ - Single JCOs	C
239	SPCLA	Special Clothing Allowance	C
240	SPINC	Sports Increment	C
241	SRA	Special Ration Allowance	C
242	SRGRTY	SERVICE GRATUITY	C
243	SSA	Social Security Allowance	C
244	STA	Soap Toilet Allowance	C
245	STGINC	Stagnation Increment	C
246	STRINC	Sterilisation Increment	C

247	SUBST	Subsistence Allowance	C
248	SURCH	Surcharge on IT	D
249	TCA	Training Centre allowance	C
250	TFRGTH	Transfer Grant Higher Rate	C
251	TFRGTL	Transfer Grant Lower Rate	C
252	TJRA	Train Journey Ration Allowance	C
253	TOOL	Tool Carrying Allowance	C
254	TPAL	Transportation Allowance	C
255	TPTH	Transportation-Higher	C
256	TPTL	Transportation-Lower	C
257	TRIPU1	Tripura Allowance 1	C
258	TRIPU2	Tripura Allowance 2	C
259	TRYRST	Treasury Receipt	C
260	UDFAMO	UnDisbursed Family Allotment	C
261	UP	UP Allowance	C
262	URSCM	URSCM - DSC	C
263	VRC	Vir Chakra	C
264	WA	Washing Allowance	C
265	WATARM	Water-Army	D
266	WATC	Water charges	C
267	WEAF	Water-Air Force	D
268	WEFY	Water-Factory	D
269	WENAV	Water-Navy	D
270	XPAY	X' group pay	C

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Details of codes used in the system – Pre-1997

Sln	Description of Allowance	Abbreviation	Print Abbr
1.	Festival Advance	FSTADX	FA
2.	Recovery with reference to pay book	RPAYBK	PBK
3.	Flood advance	FLODAD	FLD
4.	Natural Calamity Advance	NARADV	NAC
5.	M.T. Drivers Advance	MTDADV	MTD
6.	Bicycle Advance	BICYCLE	BIU
7.	Scooter Advance	SCTADV	SCT
8.	House Building Advance	HOUSAS	HBA
9.	Miscellaneous Advance	MISADV	MIS
10.	Refund of Service Gratuity	RFSGTY	RGTY
11.	AFPPF Subscription	PFSUB	FSUB
12.	AFPPF Refund of Withdrawal	AFPPF	AFPPA
13.	AGIS	AGIS	AGIS
14.	FAMO	FAMO	FAMO
15.	Hospital Stoppage Roll	HSR	HSR
16.	Income Tax	INCTAX	INCX
17.	Surcharge	SURCH	SCH
18.	Interest on Bicycle Advance	INTCYC	INB
19.	Interest on Scooter Advance	INTSCT	INS
20.	Interest on House Building Allowance	INTHBA	INHB
21.	Interest on Miscellaneous Advance	INTMIS	INM
22.	Loss Statement	LST	LST
23.	Maintenance Allowance	Maint	MALL
24.	Pay Fine	FINE	FINE
25.	Postal Life Insurance	PLI	PLI
26.	Recruiting Officers Advance	ROAD	ROAD
27.	Regimental Cutting	RGTCUT	RCT
28.	License Fee-Army	RENARM	LIF
29.	Excess consumption of electricity-Army	ELARM	ELE
30.	Excess consumption of water-Army	WATARM	WAT
31.	Hire of Fan-Army	FANARM	FAN
32.	Hire of furniture-Army	FURARM	FUR
33.	Conservancy Charges	CONSC	COC
34.	Money Order Commission	MOCOM	MOC
35.	License Fee-Navy	RENNAV	RNA
36.	Excess Electricity, Water (Navy)	WENAV	WEN
37.	License Fee (Air Force)	RENAF	RAF
38.	Excess Electricity, Water (Air Force)	WEAF	WEF
39.	Penal Deduction	PEDEDN	PEDN
40.	AFPP Fund-arrears of pay	PAYARF	FPAR
41.	Basic Pay	BASIC	PAY
42.	Appointment Pay	APTPAY	APPY
43.	Acting Allowance	ACTGA	ACTA
44.	Classification Pay	CLSPAY	CLPY
45.	Personal Pay on Pay Fixation	PERPAY	PPAY
46.	Good Service Pay	GSPAY	GSPY
47.	Dearness Allowance	DEARAL	DALL

48.	Additional DA	ADDLDA	ADA
49.	Interim Relief-1	IRI	IRI
50.	Service Increment	INCR	SINC
51.	ASSAM Compensatory Allowance	ASSAM	ASM
52.	BHUTAN Allowance	BHUTAN	BHU
53.	BHUTAN DA	BHUTDA	BDA
54.	Personal Pay for Hindi	PPHIND	PPH
55.	City Compensatory Allowance-A Class	CCA	CCA
56.	City Compensatory Allowance-B1 Class	CCB1	CCB1
57.	City Compensatory Allowance-B2 Class	CCB2	CCB2
58.	City Compensatory Allowance-Other Class	CCOTH	COC
59.	Deputation Allowance	DEPA	DEPA
60.	Expatriation Allowance	EXPAT	EXPA
61.	Foreign Language Allowance	FORLAG	FLA
62.	PARAMVIR Chakra	PVC	PVC
63.	BAR to PARAMVIR Chakra	BARPVC	BPVC
64.	MAHAVIR Chakra	MVC	MVC
65.	BAR to MAHAVIR Chakra	BARMVC	BMVC
66.	VIR Chakra	VRC	VRC
67.	BAR to VIR Chakra	BARVRC	VRC
68.	ASOKA Chakra	AC	AC
69.	BAR to ASOKA Chakra	BARAC	BAC
70.	KIRTI Chakra	KC	KC
71.	BAR to KIRTI Chakra	BARKC	BKC
72.	SHAURYA Chakra	SU	SU
73.	BAR to SHAURYA Chakra	BARSC	BARSC
74.	Hair Cleaning Allowance	HCLA	HCLA
75.	Hazard Pay	HPAY	HPAY
76.	HAA/UCA	HAUCA	HAUC
77.	Hill Compensatory Allowance	HCA	HCA
78.	Nagaland Allowance	NAGALAND	NAG
79.	PARA Pay	PARA	PARA
80.	Para Reserve Pay	PARAR	PRPY
81.	Special Compensatory Allowance	SCA	SCA
82.	Short Hand Allowance	SHORT	SHA
83.	Sikkim Allowance	SIKKIM	SIK
84.	Sterilisation Increment	STRINC	SIC
85.	Training Centre Allowance	TCA	TCA
86.	Stagnation Increment	STGINC	SIN
87.	Air Despatch Pay	ADPAY	ADPY
88.	Packing Allowance	PACKAL	PKAL
89.	Arrears of Pay and Allowances	PANDA	P & A
90.	Children Education Allowance	CEA	CEA
91.	Reimbursement of Tuition Fees	RTF	RTF
92.	Subsistence Allowance	SUBST	SUBS
93.	Cash Allowance for Hindi	HINDAL	CAH
94.	Ration Allowance-Lower Rate	LRA	LRA
95.	Ration Allowance-Higher Rate	HRA	HRA
96.	Ration Allowance-Special Rate	SRA	SRA
97.	Ration Allowance-Medical Rate	MRA	MRA

98.	Allowance in lieu of Fresh Rations	FRA	FRA
99.	Train Journey Ration Allowance	TJRA	TJRA
100.	Compensation in lieu of Quarters	CILQ	CILQ
101.	Conservancy Allowance	CONSAL	COC
102.	Electricity Allowance	ELEC	ELEU
103.	Kerosene Allowance	KERS	KERS
104.	Water Allowance	WATC	WATC
105.	Washing Allowance	WA	WA
106.	Hair Cutting Allowance	HCTA	HCTA
107.	Hair Cutting and Washing Allowance	HCWA	HCWA
108.	Soap Toilet Allowance	STA	STA
109.	Long Service and Good Conduct Medal	LSGCM	LSGC
110.	Mufti Clothing Allowance	MCA	MCA
111.	Maintenance Allowance-Clothing	CLOA	CLOA
112.	Conveyance Allowance	CONA	CONA
113.	Reimbursement of Reservation Charges	RORC	RORC
114.	Road Mileage Allowance	RMA	RMA
115.	Daily Allowance	DAILY	DA
116.	Refund of Deserter Credit Balance	DESBAL	DSB
117.	RLCA-HIMA 1	HIMA1	HIM 1
118.	RLCA-HIMA 2	HIMA2	HIM 2
119.	RLCA-MAN1	MANI	MAN I
120.	RLCA-ARUNA 1	ARUNA1	ARN 1
121.	RLCA-ARUNA 2	ARUNA2	ARN 2
122.	RLCA-UP 1	UP1	UP 1
123.	RLCA-UP 2	UP2	UP 2
124.	RLCA-MIZO 1	MIZO1	MZO 1
125.	RLCA-MIZO 2	MIZO2	MZO 2
126.	RLCA-MIZO 3	MIZO3	MIZO 3
127.	RLCA-JK 1	JK1	JK 1
128.	RLCA-JK 2	JK2	JK 2
129.	RLCA-JK 3	JK3	JK 3
130.	RLCA-TRIPU 1	TRIPU1	TRP 1
131.	RLCA-TRIPU 2	TRIPU 2	TRP 2
132.	RLCA-ASMEGH	ASMEGH	ASMG
133.	RLCA-SIKKIM	SIKKIM	SIKM
134.	BONUS	BONUS	BON
135.	Cash Allowance on Permanent Transfer	CATFR	CAT
136.	Pedal Cycle Allowance	PCA	PCA
137.	Conveyance Allowance-Public Transport	BUS	BUS
138.	Cost of Railway Warrant	RLWAR	RLW
139.	Concession Voucher	CONVR	CVR
140.	Hostel Subsidy	HOSSUB	HSB
141.	Language Award	LAWARD	LWD
142.	LTC Claim	LTC	LTC
143.	Adhoc Bonus	PLBON	PLB
144.	Cash Prize-Hindi Typewriting	CPHTC	CPH
145.	Meritorious Service Medal	MSM	MSM
146.	Miscellaneous Credit Voucher	MISCVR	MCVR
147.	Outfit Allowance	OUTFIT	OFT

148.	Reimbursement of Medical Expenses	RMC	RMC
149.	Award for Apprehending Deserters	APRDES	APD
150.	Treasury Receipts	TYRST	TRS
151.	UDEAMO	UDFAMO	UDF
152.	Subsidy for purchase of books	BKSUB	BKS
153.	Actual Bus Fare	ABF	ABF
154.	Avalanche Allowance	AVLAL	AVAL
155.	Special Action Group Allowance	SAG	SAG
156.	Attestation of Recruits After Mustering	ATTSAM	ATTAM
157.	Attestation of Recruits Before Mustering	ATTSBM	ATTBM
158.	Battle Casualty	BATTLE	BATL
159.	Grant of Commission	COMMN	COMN
160.	Desertion	DESN	DESN
161.	Dismissal	DISMIS	DISM
162.	Classification-Down Grading	DNCLAS	DNCL
163.	Forfeiture of Good Service Pay	FORGSP	FGSP
164.	Grant of Honorary Commission	HCOMMN	HCOM
165.	Invalidment	INVALID	INVL
166.	Allotment of JC Number	JCNO	JCNO
167.	Reduction to Lower Class	LOCALS	LOCL
168.	Reduction to Lower Rank	LORANK	LORK
169.	Initial Mustering	MUSTER	MUST
170.	Remustering on own request	OWNMST	OMST
171.	Promotion	PROMOT	PROM
172.	Reduced to Ranks	RANKS	RANK
173.	Recovery of Acting Allowance	REACTG	RACT
174.	Relinquishment of Appointment	REAPPT	RAPT
175.	Remustering	REMUST	RMS
176.	Restoration of GS Pay	REGSP	REG
177.	Relinquishment of Rank	REVERT	RVR
178.	Stoppage of Increment	STOPIN	STIN
179.	Classification-Upgrading	UPCLAS	UPCL
180.	Honours and Awards	HAWARD	HAW
181.	Arrears	ARREAR	ARR
182.	Interim Relief-2	IR2	IR2
183.	Packing Allowance	PACKAL	PACKAL
184.	Convoy Duty Allowance (trip basis)	CONVOY	CONV
185.	Stepping up of Pay	STEPUP	STEP
186.	Special Compensatory Allowance	ANDAMAN1	ANAL-1
187.	Special Compensatory Allowance	ANDAMAN2	ANAL-2
188.	Ration Allowance Inter Service Organisation		
189.	Ration Allowance Fresh Ration	ISLRA	IFA
190.	Ration Allowance Lower Rate	ISLRA	ILRA
191.	Ration Allowance-Higher Rate	ISHRA	IHA
192.	Ration Allowance Medical Rate	ISMRA	IMRA
193.	Barrack Damage	BRKDAM	BDA
194.	Daily Allowance for Family	FAMDA	FMDA
195.	Ration Allowance-Normal	NRA	NRA
196.	Road Mileage Allowance for Gorkha Personnel	GRMA	GRMA
197.	Single CILQ	SNLQ	SNLQ

198.	Special Ranger Group Allowance	SRG	SRG
199.	Siachen Allowance	SIACHN	SIACHN
200.	Deprived of Appointment	DEPAPPT	DEPAPT
201.	Ration Allowance-Normal Rate	ISNRA	ISNRA

* * * * *

CONCORDANCE TABLE – 1
(Pertaining to Para 1 to 80 – 1992 edition)

OFFICE MANUAL PART-X, VOLUME-I-PARA-1 TO 80 CONCORDANCE TABLE					
Old Para nos	Title of subject (old)	New Para nos	Title of subject (new)	Authority	Remarks
1	Objectives	5	Objectives	Para 1 & 43 of old OM-X merged	Para reorganised
1A	Function	6	Function	Para 1 & 43A of old OM-X merged	Para reorganised
2	PAOs & Records Offices			Already covered in OM-X-Vol-I	Deleted
3-4	Blank				Deleted
5	General			Already covered in OM-II	Deleted
6	R Section	1	R Section		modified
7	Admin Section			Already covered in OM-II	Deleted
8	Account Section(general)			Already covered in OM-II	Deleted
9	Punching Medium	27	Punching Medium		Para retained
10	Inwards defence ID schedule	28	Inwards defence ID schedule		Para retained
11-13	PLI schedule	29-31	PLI schedule		Para retained
14-16	Payments to personnel posted to Embassy/HCI	32-34	Payments to personnel posted to Embassy/HCI		Para retained
17	Allotment of Imprest Account number	35	Allotment of Imprest Account number		Para retained
18	Postal collection credited to Imprest account	36.	Postal collection credited to Imprest account		Para retained
19	AGI recovery			Already covered in CC section OM-X-Vol-I	Deleted
20-22	Reconciliation of 0/018/65	37-39	Reconciliation of 0/018/65		Para retained

23	Expenditure in r/o of APS	40	Expenditure in r/o of APS		Para retained
24	Reciprocity between civil and medical services	41	Reciprocity between civil and medical services		Para retained
25	Stock register of insurance policies			redundant	Deleted
26	Payment of credit balance to ex-army personnel residing in UK	42	Payment of credit balance to ex-army personnel residing in UK		Para retained
27	Deploying troops in aid of Civil Power	43	Deploying troops in aid of Civil Power		Para retained
28	JCOs/ORs granted commission	44	JCOs/ORs granted commission		Para retained
29	Compilation to 0/020/61	45	Compilation to 0/020/61		Para retained
30	Blank				Deleted
31-32	D section			Already covered in OM-II	Deleted
33-36	Blank				Deleted
37-39	Responsibility of Pay section	5-7	Responsibility of Pay section		Para Modified
40-42	Blank				Deleted
43	Objective of Audit section	5	Objective of PBOR section		Merged with Para5
43A	Function of Audit Section	6	Function of PBOR Section		Merged with Para6
44	Coordination & control	7	Coordination & control		Para retained
45	Test Audit reports	8	Test Audit reports		Para retained
46	Financial Irregularities	9	Financial Irregularities		Para retained
47	Report on MFAI	10	Report on MFAI		Para retained
48-49	Receipt and disposal of statistical reports and returns	11-12	Receipt and disposal of statistical reports and returns		Para retained
50	Consolidation of Reports to CGDA	13	Consolidation of Reports to CGDA		Para retained
51	Allocation of establishment in sub	14	Allocation of establishment in sub		Para

	offices		offices		retained
52	Review Reports	15	Review Reports		Para retained
53	Annual Audit Certificate	16	Annual Audit Certificate		Para retained
54	Exhibition of Losses in Appropriation Account	17	Exhibition of Losses in Appropriation Account		Para retained
55	Provisional Payment	18	Provisional Payment		Para retained
56-65	Blank				deleted
66-72	Reviewing Officer	19-25	Reviewing Officer		Para retained
73	Cash Account	26	Cash Account		Para retained
74-80	Blank				Deleted

CONCORDANCE TABLE – 2

Old Para nos	Title of subject (old)	New Para nos	Title of subject (new)	Authority	Remarks
1-80	Chapter I-III	1-45	Work which is peculiar to Offices of PCsDA/CsDA related to JCOs/ORs		Reproduced as an ANNEXURE to OM-X-Vol-I
	CHAPTER – IV Section-1 General		CHAPTER – I General		
81(i)	Objectives of PAOs	1(i)	Objectives of PAO	HQrs Letter No.AT/I/3510/PC dated 05.01.2010	Para modified
81(ii),(iii),(iv)(v)	Objectives of PAO	1(ii),(iii),(iv)(v)			Para retained
		1(vi)	Rendition of abstract of receipts and charges	Para 167 &168 of Defence Accounts Code	New Sub Para added
		1(vii)	MIS Report	HQrs Letter No.AT/I/3500/MIS/II dated 12.10.2012	New Sub Para added
		2	General organisation	Para 5 of OM-I 2014	New Para added
81A(i),(iii),(iv)	Functions of PAO	3(i),(iii),(iv)	Functions of PAO		Para retained
81A(ii)	Functions of PAO	3(ii)	Travelling allowance of ex India claims	HQrs Letter No.AT/IV/4462/ORs /VolX dated 11.07.2013	Sub Para modified
		3(v)	Issue of LPC	Para 41(xiv) of OM-X 2014 Edition	New Sub Para added
		3(vi)	Payment of HBA	ITSDC Circular No.92/2013	New Sub Para added
		3(vii)	AGIF/PLI	Hqrs No.AT/I/14500/AGIF /Vol.VII dated.19.03.2013	New sub Para added
82-84(i)	Responsibilities of Heads of PAO	4-6(i)	Responsibilities of Heads of PAO	HQrs Letter No.AT/I/3500/OM-X-REVISION DATED	Para

				16.05.2014	modified
84(ii)	Responsibilities of Heads of PAO	6(ii)	Responsibilities of Heads of PAO	HQrs Letter No. AT/I/3500/OM-X-REVISION DATED 16.05.2014	Para modified
84(iii)-(v)	Responsibilities of Heads of PAO	6(iii)-(v)	Responsibilities of Heads of PAO		Para retained
		6(vi)	Responsibilities of Heads of PAO	HQrs Letter No.AT/COORD/1334 9/MAR/2013 Dated 17.10.2013	New sub Para inserted
		6(vii)	Responsibilities of Heads of PAO	ITSDC circular No.118	New sub Para added
		6(viii)	Responsibilities of Heads of PAO	HQrs Letter No.AT/COORD/1334 9/MAR/2013 Dated 17.10.2013	New sub Para added
85	Liaison meeting	7	Liaison meeting		Para retained
86	Sections in PAO	8	Sections in PAO	HQrs Letter No.AT/I/3510/PC dated 05.01.2010 & AT/Coord/13108/FY S dated 13.03.2013	Para modified
		9	Functions and responsibilities of sections of PAO		New Para No. allotted to existing Para
		10	List of PAOs & ROs	HQrs Letter No. AT/I/3510/OM-X Revision dated 21.07.2014 and 12.06.2014	New Para added
87	Blank	-			deleted
88	Blank				deleted
89	Blank				deleted
90	Blank				deleted
	CHAPTER – IV Section-II R Section		CHAPTER– II R Section		
91	General	11	General		Para retained

		12	Inward dak	HQrs Letter MECH/EDP/598/PB OR/14D/4 DATED 20.10.2011	New Para added .
92(i)- 92(iii)	Imprest vouchers/	13(i)- 13(iii)	Imprest vouchers	HQrs Letter MECH/EDP/598/PB OR/14D/4 DATED 20.10.2011	Para modified
92(iv)	Imprest vouchers	13(iv)	Imprest vouchers	HQrs Letter MECH/EDP/598/PB OR/14D/4 DATED 20.10.2011	Para modified
		13(v)	Credit/Debit vouchers	HQrs Letter MECH/EDP/598/PB OR/14D/4 DATED 20.10.2011	New sub Para added
		13(vi) &14	DOs-II	ITSDC Circular No.102 & 12.2.2013	New sub Para inserted
93	postage	15	postage	HQrs Letter No.AT/I/3500/OM- X-REVISION DATED 16.05.2014	Para modified
94	Surprise Check of Postage			HQrs Letter No.AT/I/3500/OM- X-REVISION DATED 16.05.2014	Deleted
95-99	Books of Regulations, Army Instructions, Army Orders etc.	16-20	Books of Regulations, Army Instructions, Army Orders etc.		Para retained
100- 101	Stationery and Forms	21	Stationery and Forms	HQrs Letter No.AT/I/3500/OM- X-REVISION DATED 16.05.2014	Para modified
102- 104	Typewriters, Duplicators etc.			HQrs Letter No.AT/I/3500/OM- X-REVISION DATED 16.05.2014	Deleted
105	Binding of Records	22	Binding of Records		Para retained
106 & 107	Blank				Deleted
108	Custody of Records	23	Custody of Records		Para retained
109	Pay Books	24	Pay Books		Para retained

110	IRLAs	25	IRLAs		Para retained
111	Disposal of Time Expired Records	26	Disposal of Time Expired Records		Para retained
		26A	Monthly Paid Nominal Rolls	HQrs Letter No.AT/I/3510/PC dated 05.01.2010	New sub Para added
112 to 115	Blank				Deleted
	CHAPTER – IV Section-3 Admin.		CHAPTER – III Administration/Pay		
116	General	27	General		Para retained
117(a)	Establishments pay bills	28(a)	Establishments pay bills		Para retained
117(b) (i),(ii)	Procedure for preparing establishment pay bills	28(b)(i), (ii)	Procedure for preparing establishment pay bills		Para retained
117(b) (iii)	Procedure for preparing establishment pay bills	28(b)(iii)	Procedure for preparing establishment pay bills	Introduction of ECS/NEFT	Para modified
117b(i v)	Forwarding of pay bills after payment	28(b)(iv)	Forwarding of pay bills after payment	Introduction of ECS/NEFT -	Para modified
118	Pay bills of sub offices	29	Pay bills of sub offices	HQrs Letter No.AT/I/3500/OM-X-REVISION DATED 16.05.2014	Para modified
119	Pay of Establishments			Introduction of ECS/NEFT	Deleted
120	Maintenance of Cash Book	30	Maintenance of Cash Book	HQrs Letter No.AT/I/3500/OM-X-REVISION DATED 16.05.2014	Para modified
121	Welfare grant-in-aid	31	Welfare grant-in-aid		Para retained
122	Confidential Reports	32	APAR	Para 179 of OM – I(2014)	Para modified
123-124	LEAVE	33-34	LEAVE	526-527 OM PART I (2014)	Para modified
125	Increments	35	increments		Para retained
126	Verification of Initials of Staff	36	Verification of Initials of Staff		Para retained

127-129	Miscellaneous	37-39	Miscellaneous		Para retained
130-134	Blank				Deleted
	CHAPTER – 4 Section-IV CC Section		CHAPTER – IV CC Section		
135	Objectives	40	Objectives		Para retained
135A(i) i)	Central card index			HQrs Letter No.AT/I/3500/OM- X-REVISION DATED 16.05.2014	Sub Para deleted
135A(i) ,(iii) to (viii)	General	41(i) to vii)	Functions of CC		Para retained
135(xii) i)	Payment Authority			HQrs Letter No.AT/I/3500/OM- X-REVISION DATED 16.05.2014	Sub Para deleted
135(ix) to(xv)	Functions of CC	41(viii) to (xiii)	Functions of CC		Para retained
135(xv) i)	Allotment of unit codes	41(xiv)	Allotment of unit code	HQrs EDP instruction NO 149 dated 22.01.2009	New sub Paras added
		41(xv) 41(xvi)	recreation of deactivated IRLA deactivation of IRLA	ITSDC Circular No.115/2013	New sub Paras added
		41(xvii)	Compilation of yearly interest	Appendix 'F' to OM X 1992 Edition	New sub Para added
		41(xviii)	Stop & Release of Pay	HQrs Letter No.AT/I/3510/PC dated 05.01.2010	New sub Para added
136(i)	List of Units	42(i)	List of Units & Allotment of Unit Code	HQrs EDP Instructions No.149 dated 22.01.2009	Para modified
		42(ii)	List of Units & Allotment of Unit Code	HQrs EDP Instructions No.149 dated 22.01.2009	New Para inserted
137-142	Central Card Index			HQrs Letter No.AT/I/3500/OM- X-REVISION DATED 16.05.2014	Deleted

143-144	Soldiers pay Book (IAB-64)	43-44	Soldiers pay Book (IAB-64)		Para retained
145	Hospital stoppages Rolls, loss statements, Rent Bills & other debit vouchers	45	Hospital stoppages Rolls, loss statements, Rent Bills & other debit vouchers	HQrs Letter MECH/EDP/598/PB OR/14D/4 DATED 20.10.2011	Para modified
146	Treasury Receipts	46	Treasury Receipts		Para retained
147	Demands	47	Demands		Para retained
148-149	Postal Life Insurance Recoveries	48,49	Postal Life Insurance Recoveries	ITSDC System Circular 152/2014 .New procedure prescribed.	Para modified
150-151	Postal Life Insurance Recoveries			ITSDC System Circular 152/2014	Deleted
152-155	General Provident Funds(DS) and IOFWPPune	50-53	General Provident Funds(DS) and IOFWP Pune		Para retained
156	Income Tax	54	Income Tax	CBDT CIRCULAR NO : 08 /2013	Para modified
156(A)	Final Settlement of Accounts	55	Final Settlement of Accounts	IT SDC Circular 115 of 2013	Para modified
157	Progress Reports	56	Progress Reports		Para retained
158	Quarterly Report on Major Financial and Accounting Irregularities	57	Quarterly Report on Major Financial and Accounting Irregularities		Para retained
159	IRLA Quarterly Progress Report	58	IRLA Monthly Progress Report	HQrs Letter No.AT/I/3500/OM-X-REVISION DATED 16.05.2014	Para modified
160-161	Exhibition of Losses in the Appropriation Accounts	59-60	Exhibition of Losses in the Appropriation Accounts		Para retained
162 - 164	Blank				deleted
165	Preparation of the quarterly abstract of receipt & charges	61	Preparation of the Monthly abstract of receipt & charges	HQrs Letter No.AT/I/3510/PC dated 05.01.2010	Para modified

166-168	Punching Medium	62-64	Punching Medium	167 & 168 of Defence Account Code(2014)	Para modified
169	Outward Settlement Account and Def. Exchange Account transactions	65	Outward Settlement Account and Def. Exchange Account transactions		Para retained
170	Inward Settlement Account and DID Schedules	66	Inward Settlement Account and DID Schedules		Para retained
171	Yearly Unit nominal rolls	67	Quarterly Unit nominal rolls	ITSDC Circular No. 87 of 2013. & Hqrs No.AT/i/3510/MPS/XII dated 16.06.2014	Para modified
172	Budget Estimates for non effective heads	68	Budget Estimates for non effective heads		Para retained(ta bular form)
173	Other Reports and Returns	69	Other Reports and Returns	HQrs Letter No.AT/i/3510/PC dated 05.01.2010	Para modified
174	Safe custody of payment authority			HQrs Letter No.AT/i/3500/OM-X-REVISION DATED 16.05.2014 (Sl.No.14)	Para deleted
175-177	LPC cum DATA Sheets	70-72	LPC cum DATA Sheets		Para retained
178	AGI Recovery Certificates	73	AGI Recovery Certificates		Para retained
179-180	Blank				Deleted
		74	Transfer IN/ OUT of IRLA from / to other PAOs	HQrs EDP instruction No.138 dated 05/06/2006	New Para added
		75	Miscellaneous Vouchers	HQrs Letter No.AT/i/3510/PC dated 05.01.2010	New Para added
		76	RECOVERY AND REMITTANCE OF AGIF SUBS/LOAN & ADVANCES	HQRS letter no AT/i/14500/AGIF/V ol-VII dated 19.03.2013	New Para added

		77	Fund One line	Appx-F to OM-X 1992 edition (49-50) now reconstructed in CC Group	New Para added
		78	Maintenance of fund in respect of deputation cases	Appx-F to OM-X 1992 edition (112-115) now reconstructed in CC Group	New Para added
		79	Unclaimed deposits	Appx-F to OM-X 1992 edition (128) now reconstructed in CC Group	New Para added
	CHAPTER – 4 Section-V Imprest Section		CHAPTER –V Imprest Section		
181	Objectives	80	Objectives		Para retained
181(A) to 183	General	81-83	General		Para retained
184	Demands from Regional CDA/CDA(O)	84	Demands from Regional CDA/CDA(O)		Para retained
184(A)	Provision of Funds for the Field Imprests of Centre Commandants	85	Provision of Funds for the Field Imprests of Centre Commandants		Para retained
185	Vouchers for payments made from Imprest	86	Vouchers for payments made from Imprest		Para retained
186	Scrutiny of acquittance rolls	87	Scrutiny of acquittance rolls		Para retained
187-188	Acquittance rolls- disposal of	88-89	Acquittance rolls- disposal of		Para retained
189	Acquittance Rolls rejected by PAO's	90	Acquittance Rolls rejected by PAO's		Para retained
190-191	Audit & disposal of Imprest Accounts	91-92	Audit & disposal of Imprest Accounts		Para retained
192-193	Monetary Limits of Imprest Accounts	93-94	Monetary Limits of Imprest Accounts		Para retained
194	Objections/Observations on Imprest Accounts	95	Objections/Observations on Imprest Accounts		Para retained
195	Imprest Holder's Ledgers (IAFF – 3057)	96	Imprest Holder's Ledgers (IAFF – 3057)		Para retained

196-197	Disposal of Vouchers	97-98	Disposal of Vouchers		Para retained
198-200	Preparation of Punching Medium	99-101	Preparation of Punching Medium		Para retained
201	Non-Imprest transactions compliable to suspense head(0/018/65)	102	Non-Imprest transactions compliable to suspense head(/0/018/65)		Para retained
202	Money Order Remittances	103	Money Order Remittances		Para retained
203	Verification of proof of payment money order remittance	104	Verification of proof of payment money order remittance		Para retained
204	Blank				Deleted
205	Advances of pay to Recruits	105	Advances of pay to Recruits		Para retained
206	Blank				Deleted
207	Payments to Personnel by non Imprest Holders	106	Payments to Personnel by non Imprest Holders		Para retained
208	Acquittance Rolls progress report	107	Acquittance Rolls progress report		Para retained
209-211	Reconciliation of balances in the suspense Head(0/018/65)	108-110	Reconciliation of balances in the suspense Head(0/018/65)		Para retained
212	Losses in Imprest	111	Losses in Imprest		Para retained
213	Imprest Accounts finally closed	112	Imprest Accounts finally closed		Para retained
214-215	Miscellaneous	113-114	Miscellaneous		Para retained
216-220	Blank				Deleted
	CHAPTER – 4 Section-VI Ledger Group		CHAPTER – VI Ledger Group		
221	Objectives	115	Objectives	HQrs Letter No.AT/I/3510/PC dated 05.01.2010	Para modified
221(A)(i)(ii)	General	116(i)&(ii)	General	HQrs Letter No.AT/I/3510/PC dated 05.01.2010	Para modified

221(A) (iii)	Regular drawl of pay and allowances			HQrs Letter AT/I/3500/Dolphin dated 11.11.2010	Sub Para deleted
221(A) (iv) to ix	General	116(iii) to viii	General	HQrs Letter AT/I/3500/Dolphin dated 11.11.2010	Sub Para modified
221A(x)	Transfer of IRLA within PAO	116(ix)	Transfer of IRLAs to other PAO	HQrs Letter No. AT/I/3510/OM-X-REVISION DATED 24.06.2014	Sub Para modified
221(A) xi & xvi	general	116(x) to xv	General	HQrs Letter No.AT/I/3500/Dolph in dated 11.11.2010	Sub Para modified
		116(xvi)		HQrs Letter AT/I/3500/Dolphin dated 11.11.2010	Sub Para added
222	Opening & Maintenance of IRLA'S	117	Opening & Maintenance of IRLA'S	ITSDC circular No.46/2012 & AT/I/3510/OM-X-REVISION DATED 24.06.2014	Para modified
Note. 1&3 under Para 222	Opening & Maintenance of IRLA'S			HQrs Letter No.AT/I/3510/PC dated 05.01.2010	Para deleted
223	Part II Orders	118	Part II Orders	Appendix 'J' to documentation manual, ITSDC circular No.102 & 122.	Para retained/modifed
		119-122	Part II order- Grouping	Appdx 'J' to documentation manual & ITSDC Circular No.102 & 122.	New Para added
		123-124	Blank		Blank
		125	Scrutiny of DOs II	Appdx 'J' to documentation manual, ITSDC Circular No.102 & 122.	New Para added
223A		126	Monthly progress report of DOs II		New Para No allotted to the

					existing Para
224		127	Incomplete part II orders	ITSDC Circular No.102 & 122.	Para retained/modified
225	Enlistment/Enrolment	128	Enlistment/Enrolment	ITSDC circular .46/2012 & AT/I/3510/OM-X-REVISION DATED 24.06.2014	Para modified
226	Transfers to embassy	129-130	Transfers	HQrs EDP instruction: 134, Dt. 9/9/2005	Para modified
Note .1 under 226	Transfer to Embassy			HQrs Letter No.AT/I/3500/OM-X-REVISION DATED 16.05.2014	Note deleted
227	Transfers to Foreign Countries	131	Transfers to Foreign Countries	HQrs Letter No.AT/3510/OMx Revision dated 24.06.2014	Para retained
228	Transfers to Foreign Countries	132	Transfers to Foreign Countries	HQrs Letter No.AT/3510/OMx Revision dated 24.06.2014	Para modified
229-231	Transfer from one corps or Regiment to another	133-135	Transfer from one corps or Regiment to another	HQrs EDP instruction No.138 dated 05/06/2006	Para modified
232	Transfer of IRLA'S within the PAO			HQrs Letter No.AT/3510/OMx Revision dated 24.06.2014	Deleted
233	Adjustment of Pay and Allowances	136	Adjustment of pay and allowances	Appx-J to Documentation Manual	Para modified
		137	DOs-II Rejections	HQrs EDP Instruction 40	New Para Added
Note under 233	Acting allowance			HQrs Letter No.AT/I/3377/II dated 13.07.1999	Note deleted
		138-139	Control of Doll Rejections	HQrs EDP instruction no.40	New Para added
234	Adjustment of pay and allowances	140	Adjustment of part II order		Para retained

235	Changes in Regimental Numbers, Name & terms & conditions	141	Changes in Regimental Numbers, Name & terms & conditions	Appendix 'J' to documentation manual	Para retained/modified
236	Audit and Adjustment of claims	142	Audit and Adjustment of claims		Para retained
237-246	Blank				Deleted
247-250	Adjustment of Acquittance rolls	143-146	Adjustment of Acquittance rolls		Para retained
251	Reconciliation of Advances	147	Reconciliation of Advances		Para retained
252	Check of Pay Books	148-149	Check of Pay Books		Para retained
253	Family Allotments	150	Family Allotments		Para retained
254	Casual remittances and remittance on final settlement of			HQrs letter No, AT/I/3510/OMx Revision dated 24.06.2014	Deleted
255	Undelivered Money Orders	151	Undelivered Money Orders		Para retained
256	Blank				Deleted
257	Income Tax Recoveries	152	Income Tax Recoveries	ITSDC circular No 1/2012	Para modified
258-259	Postal Life Insurance recoveries			Now dealt in CC Section due to change procedure.	Deleted
260	Extra Premium			HQrs Letter No.AT/I/3500/OM-X-REVISION DATED 16.05.2014	Deleted
261-264	Blank				Deleted
265	Hospital stoppage rolls Loss statement & other debit vouchers	153	Hospital stoppage rolls Loss statement & other debit vouchers		Para retained
266-267	Advances for the purchase of bicycles	154-156	Advances for the purchase of bicycles	HQrs Letter No.AT/I/3500/Dolph in dated 11.11.2010	Para modified
268		157	Advances for the purchase of motor cycle/scooter/mopeds		Para retained
269	Flood Advance	158	Flood Advance	HQrs Letter No.AT/I/3500/Dolph	Para

				in dated 11.11.2010	modified
270	Other Advance	159	Other Advance		Para retained
271	Advance from GP Fund-Civilians	160	Advance from GP Fund-Civilians		Para retained
272	Regimental cuttings			HQrs Letter No.AT/I/3500/OM-X-REVISION DATED 16.05.2014	Deleted
273-274	Quarterly closing of IRLA's and preparation of summary	161-162	Monthly closing of IRLA's and preparation of summary	HQrs Letter No.AT/I/3500/Dolph in dated 11.11.2010	Para modified
275	Blank				Deleted
276-277	Statement of Accounts	163-164	Statement of Accounts	HQrs Letter No.AT/I/3510/PC dated 05.01.2010	Para modified
278-280	Debtor Balances – in-effective A/Cs recording in loose sheets	165-167	Debtor Balances – in-effective A/Cs	HQrs Letter No.AT/I/3510/PC dated 05.01.2010	Para modified
281	Recoveries of over payments	168	Recoveries of over payments		Para retained
282-284	Final settlement of Accounts	169-171	Final settlement of Accounts	ITSDC circular No.2 dt 18/6/2012	Para modified
285	Accounts of persons who dies, desert or reported missing or become insane	172	Accounts of persons who dies, desert or reported missing or become insane		Para retained
286	Final settlement of accounts in the absence of Pay Books	173	Final settlement of accounts in the absence of Pay Books		Para retained
287	Payment of Credit balance Ex-India	174	Payment of Credit balance Ex-India	HQrs Letter No.AT/I/3510/PC dated 05.01.2010	Para modified
288	Counting of Former service & restoration of forfeited service	175	Counting of Former service & restoration of forfeited service		Para retained
289	Audit Report	176	Audit Report		Para retained
290	Sampling and Test checks by Accounts – officers SO(A)/AAO	177	Sampling and Test checks by Accounts – officers SO(A)/AAO		Para retained
291	Financial Irregularities	178	Financial Irregularities		Para

					retained
292	Verification of Yearly Unit Nominal rolls	179	Verification of Quarterly Unit Nominal rolls	ITSDC Circular No. 87 of 2013. IHQ of MOD (Army) Letter. A/20037/MP8 (I of R) (a) dt 24.02.2014	Para modified
293	Verification of qualifying service for Pension of Civilians	180	Verification of qualifying service for Pension of Civilians		Para retained
294	Accounts of Individuals, proceeding on Courses of Instructions	181	Accounts of Individuals, proceeding on Courses of Instructions		Para retained
295	Accounts of Individuals posted on the staff of the High commission	182	Accounts of Individuals posted on the staff of the High commission	HQrs EDP instruction no.134 of 09.09.2005	Para modified
296-298	Claims of individuals serving abroad	183-185	Claims of individuals serving abroad		Para retained
299-301	Pay Accounts – Territorial Army Units	186-190	Pay Accounts – Territorial Army Units		Para retained
302	Territorial Army Reserve	191	Territorial Army Reserve		Para retained
303	Army Reservists	192	Army Reservists		Para retained
304-305	Retaining fee	193-194	Retaining fee		Para retained
306	Defence Security Corps	195	Defence Security Corps		Para retained
307	Blank				Deleted
308-309	National Cadet Corps	196-197	National Cadet Corps		Para retained
310-313	Blank				Deleted
		198-208	AFPP Fund	Appx-F OM-X-1992 Edn1-40,58-59,62-78,91-109 Now reconstructed in Ledger Group	New Paras added
	CHAPTER – 4 Section-VII REVIEW SECTION		CHAPTER – VII REVIEW SECTION		
314,	Objectives/general	209-210	Objectives/general		Para retained

314(IV)	Discrepancy register			HQrs Letter No.AT/1/3500/OM X REVISION DT 16/5/2014	Deleted
315	Functions	211	Functions	HQrs Letter No.AT/1/3510/PC dated 05.01.2010	Para modified
315		212	Drill for review	HQrs Letter No.AT/1/3510/PC dated 05.01.2010	Modified and renumbered
316	Test check	213	Test check	HQrs Letter No.AT/1/3500/Func dated 30.04.2007	Para retained
317	Blank				Deleted
		214	Review at final settlement	HQrs Letter No.AT/1/3500/Func/PAOs dated 25.01.2008	New Para added
318	Reports and returns	215	Reports and returns		Para retained
319	Watching of expenditure	216	Watching of expenditure		Para retained
320	Test Audit Reports	217	Test Audit Reports		Para retained
		218-219	CHAPTER-VIII D SECTION	HQrs Letter No.AT/1/3510/PC dated 05.01.2010	New chapter added
		220-227	CHAPTER-IX FUND CELL	HQrs Letter No.AT/1/3510/PC dated 05.01.2010 & GOI MOD B/36295/AG/PS/3/2063 dated 09.1.1996	New chapter added
		228-229	CHAPTER-X MPS Cell	HQrs Letter No.AT/1/3510/PC dated 05.01.2010 & AT/1/3510/OMx Revision dated 24.06.2014	New chapter added
		230-237	CHAPTER-XI NE Section	HQrs Letter No.AT/1/3510/PC dated 05.01.2010	New chapter added

		238-257	CHAPTER-XII T SECTION	Hqrs letter No.AT/Coord/13108 /Fys Dated 13.03.2013	New chapter added
		258-285	OM X PART II CHAPTER I DDP SECTION	HQrs letter No.Mech/EDP/598/ Ors/Vol-V dated 08.08.2014	New chapter added

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