





**Office of the PCDA (O)  
Golibar Maidan  
Pune - 411001**



Revision of O.M. Part-IX

(i) OM IX 1952 Edition

(ii) OM IX 1966 Edition

(iii) OM IX 1979 Edition

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

## PREFACE

This Manual contains instructions and procedure for the conduct and disposal of work dealt within the organization of the Principal Controller of Defence Accounts (Officers), Pune.

2. This Manual is a Departmental publication. The instructions contained therein are supplementary to the rules in the Civil and Defence Audit and Account Codes, Fundamental and Supplementary Rules, Pay and Allowances Regulations, Defence Services Regulations, Pension and Financial Regulations, etc.
3. Any additions or alterations which may be necessary to the Manual will be notified periodically by the PCDA (Officers) with the prior approval of the CGDA. The provisions contained in this Manual should be in conformity with the existing provisions of Office Manual Part I & II and their amendments, if any from time to time.
4. This Edition supersedes the 1979 Edition.



(Vandana Srivastava)

Station: New Delhi.

Dated: 22<sup>nd</sup> August 2014.

Controller General of Defence Accounts.

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## CHAPTER I

### GENERAL

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#### **1. FUNCTIONS:**

The Office of the Principal Controller of Defence Accounts (Officers) is responsible for:

- a) The maintenance of Pay Accounts of all Army Officers serving with Army Units, Formations and Establishments, with audit and prompt payment of due entitlements of Pay and Allowances, including various reimbursement claims.
- b) The maintenance of DSOP Fund Accounts of all Army Officers.
- c) The maintenance of Pay Accounts of all Army Officers serving abroad on the staff of Embassies etc. (other than in United Kingdom) and those on Temporary Duty, Courses of Instructions or Study Leave ex-India.
- d) The payment of TA, DA and LTC claims of Officers whose Pay Accounts are maintained by the Office.
- e) Post audit of Railway Warrants and Form 'D' in respect of Officers paid by the office.
- f) Payment of Family Gratuity to widows/widowers, motherless children or parents (if no widow/widower or eligible children are left) of the deceased Army Officers.
- g) Payment of Special Family Allowance and Special Allowance for specified periods to families, children and dependents (where applicable) of Army Officers who die in action / operations or who are reported missing.
- h) Payment of Terminal Gratuity to entitled Officers.
- i) Supply of funds to Field Cashiers and audit of the Accounts rendered by them.
- j) Processing Pension documents to PCDA (P) Allahabad in respect of cases of Retirement on Superannuation, Premature Retirement, Death, Invalidation etc. for working out Retirement benefits in such cases at their end.

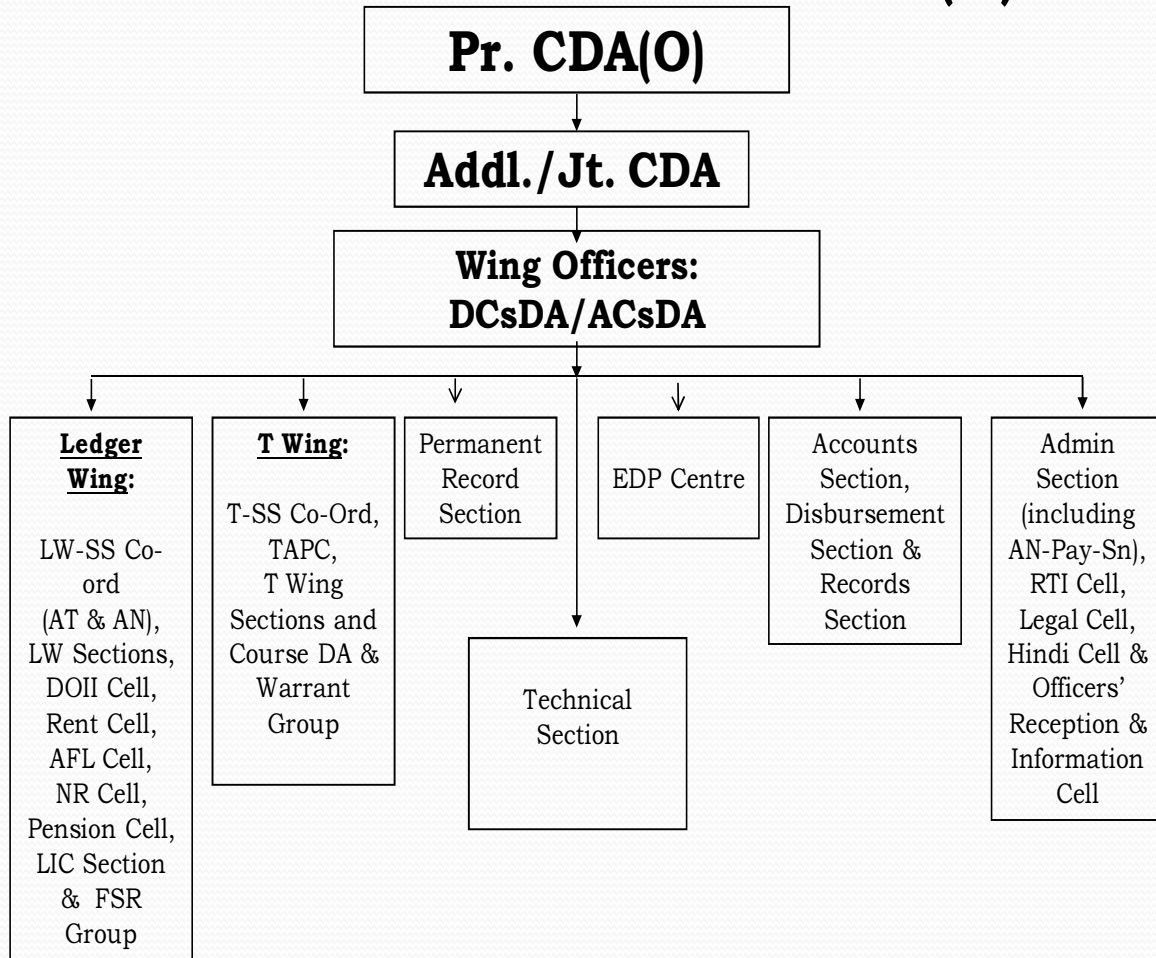
## **2. ORGANISATION:**

The Office of the PCDA (O) comprises of the following Wings/Sections. The duties of each Wing/Section are described in the succeeding chapters.

- i) Administration Section including Admin/Pay Section.
- ii) Record Section.
- iii) Accounts Section.
- iv) Disbursement Section.
- v) Ledger Wing.
- vi) Transportation Wing.
- vii) Technical Section.
- viii) EDP Centre.
- ix) Permanent Record Section.



# ORGANISATION OF PCDA(O)



## CHAPTER II

### ADMINISTRATION SECTION INCLUDING ADMIN/PAY SECTION

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#### **3. FUNCTIONS:**

The general procedure of work dealt with by Administration Section including Administration Pay Section is as laid down in the relevant chapter of Office Manual Part II, Volume - I. In addition to the above, Administration Section shall also deal with the work of the following sub-sections.

##### **3-A. RTI CELL:**

This cell is responsible for receipt of all DAK, Applications & Appeals under RTI Act, from CPIO through Record Section. After diarization, this Cell distributes the same to concerned Sections for submitting replies, ensures that the replies are sent within the stipulated time and renders reports to PCDA and CGDA. The Cell will also guide all concerned as how to deal with these cases.

##### **3-B. LEGAL CELL:**

This cell is responsible for receipt of all DAK pertaining to court matters i.e. OAs/Petitions/Appeals filed by Army Officers, legal notices related to court cases, CAT Cases, & AFT cases, court & AFT decisions etc. After receipt, this Cell will call for the IRLA and case file from concerned Audit Section/Permanent Record Section, submit replies to the Court/Service HQs/concerned Authorities; monitor the Court cases by vetting the replies submitted by the Audit Sections; make payments to the beneficiaries; issue LPCs to PCDA(P) Allahabad alongwith Pension documents wherever necessary. This Cell will also take follow up action for implementation of Court Orders/judgments thereon till finalization/closure of the case and submit the reports on the subject to PCDA and CGDA for information.

##### **3-C. HINDI CELL:**

Hindi Cell is assigned with the task to encourage the officers and staff of PCDA (O) to do maximum correspondence in Hindi, implementation of Official Language Hindi, conduct Hindi workshops, provide assistance for translation of the drafts and instructions in Hindi, carry out inspection of Sections and wings to monitor the compliance of laid down percentage of work in Hindi and submit reports and returns to PCDA (O) and CGDA. The work procedure regarding Hindi Cell is laid down in the "MANUAL REGARDING THE USE OF OFFICIAL LANGUAGE HINDI" published by GoI, Department of Official Language and Ministry of Home Affairs.

### **3-D. OFFICERS' RECEPTION AND INFORMATION CELL:**

This Cell, connected by network with EDP Centre is functioning under Admin Section. Latest information and clarifications about various entitlements regarding Pay and Allowances, claims and procedures is provided by this Cell to Army Officers on their personal visits/telephonic enquiries.

#### **3.1. SAFE CUSTODY OF LPC SEAL AND PAYMENT AUTHORITY SEAL:**

The Wing Officer, Admin Section will be responsible for safe custody of Payment Authority and LPC Seals, in whose personal custody the Seals will be kept. Respective Seals will be affixed on the Letters of Authority for Payment or LPCs issued to other Offices/Departments after due verification of the genuineness of the signatures of the officers of the Wing/Section signing these documents, by the Wing Officer, Admin Section. All Last Pay Certificate Books will also be kept under the lock and key in the custody of the Wing Officer; Admin Section, when not in use.

Receipt and issue of various books of Last Pay Certificate forms will be recorded in a Register which should be inspected half yearly by a gazetted officer nominated by PCDA (O). The office copy of the LPC issued, should be kept in the personal file. To guard against wastage or improper use of forms, before a form is removed from the book, a note showing the name etc. of the office in whose favour the LPC is issued and the number of the file in which the office copy of the LPC is kept, should be made on the front page of the LPC, with the signature of SAO of concerned Section and Wing Officer, Admin Section.

**CHAPTER III**  
**RECORDS SECTION**

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**4. OBJECTIVES:**

- (i) To ensure prompt distribution of inward DAK and dispatch of outward DAK.
- (ii) To contribute to the efficiency of office by maintaining an up-to-date library.
- (iii) To ensure efficient and up-to-date “Records Management”.

**4-A. FUNCTIONS:**

The functions of this Section are briefly as under:

- (i) To receive, sort, diarize and distribute the inward DAK and to initiate correspondence on documents, which is not possible to allocate to any particular Section.
- (ii) To dispatch the outward DAK.
- (iii) To distribute the internal Instructions Orders/ Technical Section Circulars/ Wing Orders/Circulars regarding implementation of Rules and procedures to all Sections and to maintain the office library.
- (iv) To stock and supply stationery articles and forms and to maintain the necessary Stock Accounts.
- (v) To take charge of old records and to dispose off the time-expired records.
- (vi) To procure, distribute and carry out amendments to Books of Regulations, Army Instructions, Army Orders etc. as per the Correction Slips/Corrigendum received time to time from MoD, IHQ of MoD (Army), DGAFMS and CGDA etc.
- (vii) To maintain a Central Index of Army Officers.
- (viii) To maintain statistical data of inward DAK and
- (ix) To receive monthly Statements of Account for Army Officers in Field Areas, from EDP Centre and dispatch unit wise.

5. The general procedure of work in this Section is as laid down in Office Manual Part II Volume I. The modifications in this procedure necessary to meet the conditions of work prevailing in the office of the PCDA (O) are outlined in the following Paras.

**6. DOCUMENTS FOR DIARIZATION:**

The under-mentioned documents will be diarized besides valuable documents like Insurance Policies, Indemnity Bonds etc. referred to in the respective chapter of Office Manual Part II Volume I.

- (i) Bank drafts and cheques drawn by outside agencies in favour of the PCDA (O).
- (ii) All correspondence from units and officers.
- (iii) All letters received from the Controller General of Defence Accounts and Ministry of Defence.
- (iv) All Registered letters/Speed Post letters.
- (v) Letters received from IHQ of MoD (Army), DGAFMS, various Departments, Ministries etc.
- (vi) All bills /claims: Bills/ valuables, after diarizing on computer will be passed on to the respective Sections along with Section wise top-list.
- (vii) All appeals, complaints and reminders received from Army Officers.
- (viii) All confidential communications including Strength Returns of Army Officers.

**Note:** Strength Returns (IAFA-3008) of Army Officers are received in the name of the SAO/AO, LW-SS Co-Ord (Audit) Section. This nominated SAO/AO will get the date stamp affixed on the Strength Return by the staff of 'R' Section in his/her presence. The Strength Return will be handed over to the AAO of the NR Cell on day-to-day basis through Transit Register. The No. of Strength Returns will be indicated in Transit Register.

- (ix) Cheques returned by banks.
- (x) Field Cheque Books – Blank Field Cheque Books are forwarded to Field Cashiers, duly diarized by Record Section. Used Field Cheque Books returned by the officers are sent to EDP Centre under a Top Sheet as per specimen at **Annexure 1**.
- (xi) Officers' Service Documents - All letters regarding grant of Commission, re-employment, Retirement on Superannuation, Premature Retirement, Release, Death, Invalidment, Desertion, Deputation to Civil Dept., Secondment, Cashiered, etc. received from IHQ of MoD (Army) will be forwarded to LW SS Co-ord (Audit) for admitting Pay / drawing of NIL Audit Cage for cessation of Pay & Allowances on the occurrence of the casualty, centrally by them.
- (xii) DO letters – After diarization, all DO letters received in 'R' Section are sorted out wing wise and handed over to concerned LW SS Co-ordination Sections for onward transmission to Audit Sections and also to monitor the clearance at their end.
- (xiii) Peace/Interim/War Establishments – PEs/ WEs received in 'R' Section are diarized and handed over to LW SS Co-ordination (Audit) for their action and further monitoring.

(xiv) Draft Gazette Notifications.

(xv) Signals/Fax Messages: Signals/Fax Messages will, in the first instance, be sent to PCDA/ Addl. CDA/ Jt. CDA/Dy.CDA/ACsDA for perusal. On their receipt back in R Section, these Signals/Fax messages will be diarized and sent to the concerned Sections. Signals/Fax Messages in respect of Ledger Wing and T-Wing, after receipt back from PCDA/Addl. CDA/Jt. CDA/Dy. CDA/ACDA and diarization, the same will be handed over to concerned SS Co-ordination Section by R Section for onward transmission to respective Audit Sections. The disposals in such cases will be monitored by SS Co-ordination Sections.

**6.A.** a. All the above mentioned documents including Arrival Reports, Departure Reports, Movement Orders and bills received in the office are to be diarized on computer on day to day basis and a Unique DAK-ID will be generated and online workbook made available on LAN for processing, future linking and monitoring in audit Sections.

b. Each letter/bill will be marked/stamped with a system generated Unique DAK-ID No. This will be the key to access the information/documents online by the concerned processing/audit Sections.

c. Daily receipts are then handed over to the respective Sections alongwith Section wise top-list.

d. Online Summary Reports will be generated as and when required.

**7.** All Part II Orders will be received in R Section. On entering the Personal No., the details regarding Name and CDA (O) Account No. will be fetched from the system. Part II Order No., date and number of casualties will be entered in the system in R Section and DAK ID will be generated. R Section will forward all DO Part II Orders in batches to DO II Cell on daily basis. The DAK ID generated by R Section will be available on LAN to DO II Cell. Record Section will also generate fresh DAK ID for Part 'B' Casualties/Part II Orders for claims alongwith its enclosures and also rejected Part II Orders alongwith its requisite certificates/documents received from Ledger Section. After generation of this DAK ID, Part 'B' Casualties/Part II Orders for claims alongwith its enclosures will be forwarded to Ledger Sections and rejected Part II Orders alongwith its requisite certificates/documents will be forwarded to DO II Cell for reprocessing.

**8.** Bank drafts and cheques drawn in favour of PCDA (O), after being diarized, will be handed over to the Cashier along with Military Receivable Orders prepared for each amount involved. The covering letter, under which the Bank draft/Cheque is received, will be passed on to the Sections concerned after suitable endorsement.

**9.** Letters (with the exception of important letters calling for coordinated reply) pertaining to more than one officer/section or subjects, will be screened through the Central Index and extracts of the letters will made out and sent to the Section concerned with the Account Number pertaining to the Officer concerned noted thereon.

**10.** Proper care will be taken to distribute the DAK to the correct Section.

**11.** In the case of Territorial Army Officers embodied for Annual / Voluntary training, the relevant Part II Orders will be allocated to DO II Cell and claims will be allocated to the Section concerned in Ledger Wing (Section 19). Officiating Command Allowance claims of NCC Officers will be allocated to the Section in Ledger Wing dealing with the particular NCC Unit in which the NCC Officer officiates.

**12.** Letters of general nature seeking clarification on policy matters received from any unit/formation/officer/CGDA's Office/IHQ of MoD(Army) or any other agency, irrespective of the mention of any particular officer's name or otherwise, will be allocated to Technical Section Group I.

**13.** (i) Letters regarding change of Bank address (Appendix A to AO 24/05) and change of unit code (Appendix B to AO 24/05) received in 'R' Section from Army officers will be forwarded to Ledger Wing and EDP Section respectively under a top sheet as at **Annexure 2** on day to day basis.

Communication regarding change of Bank address, change of unit address received in letter form (other than Appendix 'A' and 'B' to AO 24/05) will be sent to concerned Ledger Sections for their action.

(ii) Letters for change in the rate for DSOP Fund Subscription (Appendix 'C' to AO 24/05) received in 'R' Section will be sent to EDP Centre under a Top Sheet as at **Annexure 2**.

Communication regarding change of DSOP Fund Subscription received in letter form (other than Appendix 'C' to AO 24/05) will be sent to concerned Ledger Sections for their action.

**14. CENTRAL INDEX:**

(i) A Central Index of all the effective officers, task-wise, Corps-wise and unit-wise, is maintained on the system by EDP Centre and monthly report alongwith the additions and deletions report (with suitable flags) will be handed over to Record Section for reference. The object of the Central Index is two-fold:

- (a) to ensure that an officer is paid only by one Section at a time; and
- (b) to provide ready means to ascertain the particular Ledger Section dealing with the Pay Account of each officer.

(ii) Whenever an officer becomes Non-Effective, his/her Account will be flagged as NE and it will be maintained in a separate Master.

(iii) In the cases of officers whose Pay is not being admitted by PCDA (O) or Pay documents are transferred out of this office, the cases are flagged suitably e.g. D for Deputation cases, S for Secondment cases and kept in separate Master.

**15.** When a Pay Account is to be opened for an officer, the documents, e.g. LPC/ Form 'A' to AO 03/03, IHQ of MoD (Army)/ DGAFMS letter notifying the grant of his/her Commission, Part II Order etc. will be sent to the Record Section by the Ledger Wing Organization & Audit Section, under a special forwarding memo, marked prominently with words "for Special marking out" on the top. To avoid the possibility of opening of a duplicate IRLA in such cases, these documents will be carefully examined by the Record Section before making the endorsement "NOT TRACEABLE – LW Organization & Audit" on the documents.

The following points will be prominently borne in mind while conducting the special tracing.

(i) The data held in the system will be carefully gone through by the Index Clerk/Auditor to ensure that:

- (a) When a Name contains more than one word say, "AJIT RAM SAHNEY", the index is verified with reference to each of the alphabets 'A', 'R' and 'S'.
  - (b) Where more than one Account is traceable under that Name, all the existing Accounts under that Name are indicated as "TRY 02/36/192346, 10/179/183762 and 11/196/204683", to enable the Ledger Wing Organization & Audit Section to satisfy themselves that an Account does not already exist for the officer.
- (ii) Special marking out as above will be made by two Clerks/Auditors in Record Section independently. After ensuring that no other IRLA is in existence in respect of that particular officer, a clear endorsement as under will be made by rubber stamp.

**"NOT TRACEABLE – LW Organization & Audit"**

EDP Master verified by

- (1) Shri/Smt. .... Dated initials
- (2) Shri/Smt. .... Dated initials

**16.** (a) The details of the officer for the new Accounts opened by Ledger Wing Organization & Audit Section will be maintained in EDP Centre, task-wise, Corps-wise and unit-wise, based on the Transcription Sheets issued by LW-SS Co-ord (Audit) in Masters.

(b) Subsequent transfers of officers' Accounts between Sections and also between the task holders of the same sub-Section will be marked in the relevant format with reference to the Permanent List 'B' of the transferring Section, which will be made available to the Record Section by EDP Centre once in a month.

(c) A further verification of the correctness of the amendments carried out in the Central Index will be made by the Record Section with reference to the copy of the 'B' List (with 'A' List item duly noted) supplied to that Section by Ledger Wing/Permanent Record Section. Discrepancy, if any will be reconciled and rectified in consultation with Ledger Wing/Permanent Record Section.

(d) A completion report regarding posting of the Central Index up-to-date and regarding the verification of the correctness of the amendments made therein with reference to the transfer lists received from Ledger Wing/ Permanent Record Section, will be submitted to the PCDA quarterly in the first week of April, July, October and January.

**17. STATISTICS OF DAILY RECEIPTS:**

Letters etc. in the DAK, received by Name and queried by the PCDA will be listed in the proforma at **Annexure 3** and forwarded to the concerned WOs/SAOs for immediate action.

**18.** Since all the DAK is diarized by Record Section on system, the Daily Progress Reports categorywise i.e. letters, bills, DO letters, etc. will be monitored online at all levels.

Statistics of all types of inward DAK received and diarized will be maintained on system. Wing-wise and Section-wise summary of receipts will be submitted weekly to the PCDA (O) on every Monday. This summary is to enable the PCDA (O):

- i. To check the correctness of the figures, which form the basis of the demands made by the office for establishment.



- ii. To ensure effective control over the correctness of the figures (receipts) reflected in the Weekly Work Reports of Sections and
- iii. To ascertain causes of any unusually large receipts of a particular type and to be in a position to take timely remedial measures or devise plans for early clearance of the extra load.

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**CHAPTER IV**  
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**26. OBJECTIVES:**

- (i) To provide accounting and financial information to Executive Authorities for the performance of their managerial functions.
- (ii) To provide timely and accurate figures to Govt. for preparation of Financial Accounts of the Defence Services.

**26-A. GENERAL:**

The general procedure of work in this Section is laid down in the relevant chapter of Office Manual, Part II Vol. I. The modifications in the procedure necessary to meet the conditions of work prevailing in this office are indicated in the subsequent Paras.

**27. CONSOLIDATED PUNCHING MEDIUM:**

After the computerization of work relating to the monthly closing of Accounts of Army officers; the monthly Abstract of Receipts and Charges in respect of all the effective Army officers who are on the Pay Rolls of PCDA (O) will be prepared by EDP Centre. On the basis of Abstract of Receipts and Charges, Class IV Punching Medium will be prepared by EDP Centre, through Accounts Section, for inclusion in the monthly compilation.

**28.** Similarly the monthly abstract on the basis of the various payments authorized to the effective Army Officers during the course of a month by the Ledger Wing Sections as a whole inclusive of the Debt Head advances, DSOP Fund advances and DSOP Fund finalization amount, will be prepared by EDP Centre. On the basis of this abstract, Class I Punching Medium will be prepared (on behalf of Ledger Wing as a whole) by Accounts Section which will be sent to EDP Centre for inclusion in the monthly compilation.

**29. PREPARATION OF SCHEDULES FOR DEBT AND REMITTANCE HEADS (OTHER THAN DSOP FUND):**

The monthly list of payments made and compiled to Debt Heads will be generated by EDP Centre and forwarded to Accounts Section.

The monthly list of Receipts and Payments affecting the compilations made to AGs/PAOs, Suspense Heads will also be generated by EDP Centre so as to facilitate settlement of transactions with concerned AGs/PAOs of the Civil Ministries.

**30. POSTAL LIFE INSURANCE [PLI] CELL - SUB SECTION:**

PLI Master File has been created at EDP Centre in respect of Army Officers in whose cases PLI Premium are in force. In respect of new cases of PLI for which proposal to subscribe a new policy has been received from Addl. Director General of APS (PLI Cell) C/o 56 APO, the top sheet in soft copy received from PLI Cell itself will be taken as direct input. Further, Transcription Sheet of commencement/ stoppage/ discontinuance of PLI will also be forwarded to EDP Centre for necessary action. The Accounts Section will receive soft copy of the new proposals list centrally and after scrutiny, will forward the top list to EDP Centre immediately every month. EDP Centre will furnish an edit list to Accounts Section for verification / checking and on return by Accounts Section after check, will update the records in PLI Master File. The recovery of monthly premium and arrears of recovery, if any, will be carried out by EDP Centre in the IRLA for the month of Statement of Account under process.

In respect of existing policies where PLI master has been updated, intimation memos as and when received from PLI authorities regarding maturity date, change in recovery of premium etc. will be forwarded by Accounts Section to EDP Centre as an input as detailed in preceding Para, which will be acted upon by EDP Centre. It will be reflected in the Statement of Account for the month under process by EDP Centre i.e. stoppage and also refund of excess Subscription if any, in case of retrospective cessations.

**31.** a) Any request from the Army officers in regard to commencement / stoppage / increase / decrease in rate of PLI premium will not be entertained by Accounts Section, however, the Army officer concerned will be advised to take up the issue with PLI Directorate, New Delhi.

b) In respect of items intimated through LPC (reversion from Deputation cases only), an input with full details will be prepared by Audit Section i.e. Ledger Section and sent to Accounts Section for inclusion in the top sheet being received from PLI Directorate as a new item. Accounts Section on receipt of the input with full details will include the item at the end of the Top sheet received from PLI Directorate as a new case and send the same to EDP Centre for effecting monthly recovery and for inclusion and up-dation of the PLI master file.

**32.** a) After the close of monthly Accounts, Accounts Section will send a monthly Statement of PLI Subscriptions together with the progressive totals up to the month duly agreed with the compiled actual figures to the PLI Directorate, Kolkata by 15<sup>th</sup> of the following month

for up-dation of their records and to the Additional Dte. Gen of APS (PLI Cell) C/o 56 APO under intimation to the CGDA Delhi Cantt.

b) The PLI Schedules are generated by EDP Centre in the format supplied by PLI Directorate, New Delhi. The same schedules will be sent to PLI Directorate, Kolkata.

c) In addition to the monthly Statement of Recoveries of PLI premium as indicated above, an Annual Statement in duplicate after the close of March (taking into account all corrections) would also be sent by the Accounts Section, latest by 30<sup>th</sup> June each year, duly reconciled with printed compilation figures for the whole financial year. The figures appearing in this Statement will be reconciled by the PLI Directorate, Kolkata and one copy returned to this office to be kept as proof of this reconciliation and posting of the premium in the respective Ledger.

The PLI transactions are accountable under Code Head "00/024/00" under Minor Head "101 Postal Insurance and Life Annuity Fund" below the Major Head "8011-Insurance and Pension Funds". Category prefix 00, 04, 06, 09 will be operated to this Code Head in respect of PLI transactions of NON-DAD, BRO, CGO & DAD respectively and retained in Defence Books for eventual incorporation in Defence Statement of Central Transactions.

As such, a full-proof record of amounts booked to PLI Head duly agreed with the amounts exhibited in the PLI schedules sent to PLI Directorate, Kolkata every month is to be maintained by Accounts Section.

### **33. ARMY OFFICERS' BENEVOLENT (AOB) FUND:**

The Accounts Section receives from EDP Centre the printed monthly compilation in respect of recoveries made and compiled to Code Head in respect of Army Officers' Benevolent Fund (Code No. 00/017/07).

**34.** On receipt of monthly compilation, payments will be made by the Ledger Wing (LIC Sub Section) to the Secretary of the Fund concerned for the amounts compiled as (+) Receipt to above head. The entries relating to the Receipts and Charges compilation made to above Fund will be posted in the Deposit Head Register maintained by Accounts Section duly reconciled in the normal manner to ensure that all recoveries made have been remitted to the Secretary of the Fund.

### **35. MAINTENANCE OF DEBT HEAD REGISTERS AFFECTING THE VARIOUS DEBT HEAD ADVANCES PAYMENTS MADE/RECOVERIES EFFECTED IN RESPECT OF ARMY OFFICERS:**

This job will be centrally handled by the EDP Centre, who will ensure monthly reconciliation of the postings of both payment/recovery entries with compiled actuals of each month.

At the end of the financial year, the summary of Debt heads will be printed and sent to Accounts Section, which will serve as a supporting document to the outstanding balances in the summary. Review of Balances (RoB) which will inter alia contain individual wise details of the advances paid, the monthly recoveries made and the balances at the end of the financial year with summary totals.

Individual officer-wise Statements showing outstanding balances of the advances that he/she owes to Govt. at the end of the financial year will also be generated by EDP Centre for officers' verification which will be passed on to Ledger Sections for forwarding to the officers and obtaining acknowledgements from the individual Army officer.

**36. MAINTENANCE OF DEFENCE SERVICES OFFICERS' PROVIDENT (DSOP) FUND:**

(i) This job will be centrally handled by EDP Centre, by posting of both debit/credit entries against DSOP Fund Account.

At the end of financial year, the summary will be printed and sent to Accounts Section, which will serve as a supporting document for the Closing Balances in the Review of Balances. This will contain individual wise details of DSOP Fund balance at the beginning of the year, the monthly Subscription and refund of advances made to fund, if any, the withdrawals made during the year, the interest and the closing fund balance at the end of the year.

(ii) Transactions from Class-II/Class-VIII vouchers pertaining to adjustments of Treasury Receipts (for cash remittance) or Settlement Account of Defence Exchange Account will generally arise in the case of Officers on Deputation whose DSOP Fund Statements relating to the period of Deputation are to be maintained by Ledger Sections. In these cases, the class of voucher and voucher number will also be shown in the Punching Medium received from Ledger Section. After the closure of the month, the total will be struck and reconciled with the compiled actuals. A consolidated summary will then be prepared showing the total credits and debits for each Section and grand total for the Office as a whole will be arrived at and the figures will be tallied with those appearing in the monthly RDR compilation.

**37. ANNUAL CLOSING OF DSOP FUND ACCOUNT:**

Individual wise DSOP fund statement at the end of each financial year which will indicate Opening Balance, the total subscription/credits, withdrawals, interest and the final Closing Balance of the year will be generated by EDP Centre and forwarded to each Army officer.

**38. COMPILATION OF DSOP FUND INTEREST:**

An abstract of consolidated amount of interest on DSOP fund will be received from EDP Centre. The amount mentioned in the abstract will be compiled by debit to the interest head (00/004/04) per contra credit to the DSOP Fund head (00/015/08) in March Final/Supplementary Accounts.

**39. RECTIFICATION OF ERRORS IN COMPILATION:**

The errors in compilation, which the Accounts Section may come across while scrutinizing Punching Medium received from Audit Sections, will be rectified forthwith in consultation with the Audit Sections before dispatch of Punching Medium to EDP Centre in daily batches so as to minimize errors in compilation.

Errors noticed in the monthly compilation will also be rectified by the concerned Section by means of a Transfer Entry and the progress watched through a separate register maintained for the purpose.

#### **40. ADVANCES PAID BY IMPREST HOLDERS:**

DID schedules supported by vouchers for advances of pay/TA paid to Army officers by Imprest Holders will be received in the Accounts Section from the PAOs (ORs). After noting them in the DID Inward Registers maintained Controller-wise, the DID schedules will be responded by affecting credits to the CDA concerned by contra debit to Service Heads, after obtaining from T Wing the details of Service Heads to which the demands are compliable. The demands will then be extracted to T' Wing with the relevant vouchers for data entry for posting in system generated Audit cum Demand entries by TSS and for linking & recovery of the advances through Adjustment Bill and Copies thereof will also be sent to EDP Centre.

Imprest vouchers received in advance from PAOs (ORs) for which DID schedule are received later will also be sent to T wing in the similar manner with copy to the EDP Centre in convenient batches after allotting them control Nos. from Control Register maintained for the purpose. Receipt of DID schedules from concerned PAO (ORs) in such cases will be watched through Control Registers. The procedure is also followed for Nominal Roll cum Schedules received from PCDA, HQrs, New Delhi for advances paid to officers attending courses at NDC etc.

**41.** Intimations of advances of pay etc. paid to Army officers by Naval and Air Force authorities or by other authorities for which subsequent debits are raised through Defence Exchange Accounts by the Controller of Defence Accounts concerned will also be received and adjusted in the manner indicated in **Para 40** above.

#### **42. FIELD CASHIERS' GROUP - SUB SECTION:**

The functions of this sub-Section are briefly:

- a) To ensure adequate supply of fund to Field Cashiers by arranging for Cash Assignments in their favour on the nearest Treasury or Branch of the State Bank of India.
- b) To watch for the receipt of Daily Cash Account on I.A.F.F. 987 from the Field Cashiers.
- c) To audit the Daily Cash Accounts to see that the transactions have been correctly accounted for and are supported by proper vouchers [i.e. IAFF-1034 & IAFF-1036].
- d) To intimate to the PAO concerned the lump sum advances paid by Field Cashiers to Field Imprest Holders [IAFF-1036], and
- e) So far as Advances of Pay paid by Field Cashiers to Army officers in the payment to this office are concerned, to compile the Advances to the Code Head 00/018/61 (Advances adjustable in CDA's Office) and to maintain a "Register of Advances Compiled to code Number 00/018/61" for watching the clearance of the amounts from this head. The Advances of Pay to Army officers will be scheduled to EDP Centre for effecting recovery from the IRLAs of the concerned Army officers.

#### **43. CASH ASSIGNMENT REGISTER:**

When a Field Cashier is appointed by Competent Authority, it is the responsibility of this sub-Section to provide adequate funds to him through Cash Assignments placed in his favour on the nearest branch of the State Bank of India. The Field Cashiers will provide the details of Cash Assignment well in advance. Each Cash Assignment will be placed, only for the authorized payments, with the approval of the PCDA(O). A Cash Assignment Register (IAFA-277) will be maintained in which:

- (i) the amount of Assignment placed at the disposal of each Field Cashier, and
- (ii) the amount drawn against the Assignment as shown in the Daily Cash Account (IAFF – 987) is entered.

This register will be closed monthly and the Closing Balance struck at the end of the month for each Field Cashier. The Closing Balance, which represents the undrawn amount in the Assignment, will be carried forward to the next month, but the balance at the end of the financial year will be deemed to have lapsed to Govt. The amounts drawn but remaining unpaid on the last working day of the financial year will also be deemed to have lapsed to government and is not allowed to be carried forward to the following financial year, therefore, it will be seen that the unpaid amounts on the last working day of the financial year are duly deposited through MRO.

The Cash Assignment Register (IAFF - 277) and Cash Assignment Reconciliation Statement will be submitted to the PCDA(O) each month.

#### **44. DEFENCE SERVICES CHEQUE BOOKS:**

A Defence Services Cheque Book will be issued to each Field Cashier to enable him to draw this Assignment under advice to the concerned bank / branch. As and when the demand is received from Field Cashier for New Defence Service Cheque Book, this Section submits a request to Disbursement Section for issue of Defence Cheque Book. In turn, D-Section issues Cheque Book to this Section for onward transmission to the Field Cashier. However, the new Cheque Book No. & Cheque Leaf Nos. will be noted in Register for issue of Defence Service Cheque Books to Field Cashier by this Section and watch submission of counterfoils by them. When the counterfoils are received back from Field Cashier, this Section checks 100% the counterfoils of Cheque Books with Schedule – III. After verification, the details of used cheques, cancelled cheques, and unused cheques, if any, will be entered in the above Register and forwarded back to Disbursement Section for their custody.

#### **45. DAILY CASH ACCOUNTS:**

A watch will be kept for the receipt of Daily Cash Account (IAFF-987), from the various Field Cashiers in whose favour Cash Assignments have been arranged. For this purpose, a chart will be maintained, which will be submitted to the Accounts Officer on the 15<sup>th</sup> of every month. On receipt of the Daily Cash Accounts (IAFF-987), they will be checked to see that:

- (i) The opening cash balance shown agrees with the closing cash balance of the previous day's Account.
- (ii) The amounts received and disbursed have been correctly accounted for and supported by the relevant vouchers.
- (iii) The amounts accounted for as receipts agree with the amounts drawn from the Assignment with reference to the debit scrolls and paid cheques received in Accounts Section from the concerned bank / branch through their Focal Point Branch. The amounts received by the Field Cashiers from the Field Post Offices on FTCTRs (Field Treasury Chest Receipt) are properly accounted for and the Daily Cash Account is duly accompanied with the copy of the FTCTR.
- (iv) The closing cash balance is correct and does not exceed the maximum limit (Ceiling Monetary Limit) fixed by the Divisional Commander.

After checking the Daily Cash Account (IAFF-987) as above, a Punching Medium (Class - V) will be prepared classifying the transactions appearing in the Daily Cash Account to the relevant Code Heads. All amounts received by the Field Cashier as shown in his DCAs will be debited as (+) charge to Code Head 00/018/59 (Advances – Field Cashiers) by per contra credit as (+) Receipt to Code Head “00/020/81” (cheques and bills) so far as receipts from concerned bank / branch are concerned; to the Director of Accounts P&T, Nagpur (Code Head 00/024/04) so far as receipts from Field Post offices (for postal collections deposited with the Field Cashiers) are concerned and to relevant Service Heads so far as miscellaneous receipts of Defence Services Estimates are concerned.

All amounts expended as shown in the Cash Accounts will be compiled by debit (+) charge to code number 00/018/61 (advances adjustable in CDAs’ office) so far as Advances of Pay adjustable by this office are concerned and by debit to code number 00/018/65 (prefixing the CDA code number respectively i.e. 03/018/65 for PAOs (ORs) falling under CDA, Army Meerut; 04/018/65 for PAO(ORs) falling under PCDA(SC) Pune and so on), so far as advances paid to Field Imprest Holders (on IAFF-1036) are concerned. Contra credit (+) Receipt in these cases will be given to code number 00/018/59 (Advance Field Cashiers) the head to which all sums received by the Field Cashiers were initially debited.

#### **46. PERSONAL LEDGER ACCOUNTS:**

A record of all amounts debited and credited to code number 00/018/59 (Advance Field Cashiers) as above will be kept in Personal Ledger Accounts, which will be maintained separately for each Field Cashier.

After the compilation for a month is completed, the debits and credits posted in each Ledger Account will be totalled, tallied and the balance is struck. The balance in Ledger Account (up to the dates included in the monthly compilation) will be tallied with the cash balance as shown in the Cash Account submitted by the Field Cashier concerned. The totals of debit and credit entries for a month in the Ledger Accounts of all Field Cashiers will also be tallied separately with the printed compilation. A reconciliation report will be prepared and submitted to the SAO/AO of Accounts Section every month.

#### **47. ADVANCE OF PAY AND TA TO ARMY OFFICERS:**

Advance of Pay paid to Army officers will be compiled by debit as (+) charge to code number 00/018/61 (Advances adjustable in CDAs’ office) as stated in **Para 45** above.

Processing of monthly Advances of Pay drawn on Field Cheques (IAFF-1034) from Field Cashiers will be adjusted and scheduled to the EDP Centre. Adjustment will be carried out on the basis of the abstract of consolidated amounts received from EDP Centre giving details of amount debited in Statement of Accounts. The original Field Cheques (IAFF-1034) will be kept in LW Co-ord Section for safe custody and the Field Imprest Holders Requisitions (IAFF- 1036) in original will be kept in Field Cashier Group of Accounts Section.

TA/DA advances drawn on Permanent Transfer / Temporary Duty will continue to be scheduled to ‘T’ Wing under intimation to EDP Centre.

Field Cheques of Army officers received from Field Cashiers will be scheduled to EDP Centre. All Field Cheques adjusted in one Transfer Entry will form a batch for the purpose of reconciliation. Field Cheques and requisitions for other advances drawn from Field Imprest



holders will be scheduled. The scheduling will be done in batches to ensure that amount compiled as (+) charge to Code Head 00/018/61 are duly sent to EDP Centre.

Monthly report in respect of Field Cheques / Requisition of Advance of Pay on Leave/ Posting which are processed by them for eventual recovery from the IRLAs of the concerned Army officers indicating various Service Heads affected will be generated by EDP Centre in the form of an abstract of receipt and charges to enable Accounts Section to issue Punching Medium as (+) Receipt to Code Head 00/018/61 to relieve the amounts which were initially compiled as (+) charge to Code Head 00/018/61 and to compile the amounts as (+) charge to relevant Service Heads.

Any difference in the amount of Field Cheques / Requisitions scheduled and that are processed by EDP Centre, will be sorted out by Accounts Section. A reconciliation report will be prepared and submitted to SAO/AO Accounts Section every month.

A Full Field Cashier Report after the close of March (taking into account all corrections) will be submitted by this Section to PCDA(O) latest by 30<sup>th</sup> June each year, duly reconciled with printed compilation figures for the whole financial year.

**48.** A "Register of Advances" on I.A.F.A. 195 will be maintained in which the serial number and the amount of each schedule as well as the number and month of the Punching Medium in which the total amount of each schedule has been compiled to Code Head 00/018/61 as (+) charge, as shown in the monthly printed compilation, will be entered. The clearance of the amounts compiled as (+) charge to Code Head 00/018/61 will be monitored through this register. This register will be submitted to SAO/AO, Accounts Section every month.

**49. ADVANCES TO FIELD IMPREST HOLDERS:**

Lump sum advances paid to Field Imprest Holders on Cash Requisitions (IAFF-1036) by the Field Cashiers and accounted for in the Daily Cash Account will be compiled by debit (+) charge to Code Head 00/018/65 by prefixing the relevant code numbers of the regional CsDA under whom the concerned PAOs are placed, as stated in **Para 45** above. These advances will be noted in a Demand Register, kept separately for each PAO, with details e.g. the number and date of Cash Requisition, designation of the Imprest Holder Unit and his Imprest Account and the amount paid against each cash Requisition.

Every month, the total amount noted in the Demand Register will be tallied with the total amount compiled by debit to Code Head 00/018/65 during the month and the extracts of the Demand Registers sent to the PAOs concerned on IAFA-524. When the demands are acknowledged, it will be noted against the relevant entries in the Demand Register and the items treated as cleared.

The total amount noted in the Demand Register in a month will at the end of the month, be tallied with the total amount debited to Code Head 00/018/65 as appearing in the printed compilation.

**Note:** The Imprest Number of the payee and the code number of the PAO concerned, with a stroke in between, should be indicated on the reverse side of the Punching Medium wherein payments made to Imprest Holders by Field Cashiers are compiled.

On receipt of printed compilation, the above particulars will be scrutinized to see that the correct PAO No., and Imprest Account No. have been printed against each amount.

If any omission or variation is noticed in the printed compilation, it will be rectified by proposing amendment to the printed compilation to the EDP Centre, concerned with intimation to the PAO (ORs) affected and the CDA concerned.

The amounts compiled as (+) charge to Code Head 00/018/65 (by putting the prefixes of the relevant CsDA under whom the PAOs (ORs) are placed) are transferred annually to the concerned Controller's Account centrally by EDP Centre, New Delhi in March Supplementary (Correction) [14/ Account].

**50. REPORTS ON SURPRISE CHECK OF CASH:**

Field Cashiers' Sub-Section will watch for reports from the Divisional or other Formation Commanders on the periodical surprise checks carried out by officers deputed by them of the cash balances held by the Field Cashiers. The cash balances as reported by the Divisional or other Formation Commanders will be tallied with the balances as shown in the Daily Cash Accounts (IAFF-987) and any discrepancies found will be reported to the Divisional Commanders for investigation.

**51.** This sub-Section will also maintain a record of Specimen Signature of all Field Cashiers who render Accounts to this office. This register will be consulted during the course of audit of DCAs of each Field Cashier.

**52. PENSION / LEAVE SALARY CONTRIBUTION - SUB SECTION:**

This sub-Section is responsible for recovery of Pension and / or Leave Salary Contribution in case of Army Officers / DAD staff on Deputation / loan in or out of India on Foreign Service.

One copy of Govt. letter laying down terms and conditions relating to Deputation / loan of officers will be given to this sub-Section by Records Section / Ledger Wing as and when received at their end. After 'NIL' pay cage is drawn in IRLA, Ledger Wing will draw the attention of the sub-Section to the Deputation / loan of the officer and also intimate the terms of Deputation to this sub-Section, if known. If the terms and conditions are not known by then, they will be intimated by Ledger Section when known.

Like-wise, when any Army Officer reverts back or retires while on Deputation, the date of reversion/Retirement will be intimated by the Ledger Co-ord Section to this sub-Section to complete the records of this sub-Section. All such cases will be entered in a register maintained on IAF CDA 164 allotting a page for each case and the recovery of the contribution will be watched through the register. In the event of any Army officer becoming Non-Effective for any reasons, it is incumbent on the part of the concerned Ledger wing, before finalization of his/her case, to ascertain from this sub-Section whether the Pension/Leave Salary Contribution due for Deputation period has been realized or not. For this purpose, concerned Ledger Section will obtain No Demand Certificate from this sub-Section in such cases.

**53 - 76. Blank.**

**CHAPTER -V**  
**DISBURSEMENT SECTION**

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**77. OBJECTIVES:**

To arrange promptly disbursement on behalf of Defence Services and DAD in the allotted spheres, safeguarding the interests of Government.

**77-A. GENERAL:**

The general procedure of work in this Section is laid down in the relevant chapter of Office Manual Part II, Vol.-I. Apart from the precautionary measures laid down in that chapter to be observed in the issue of cheques, the following additional measures will be adopted.

- i) A cheque with more than one alteration should not be issued. If it contains more than one alteration, such cheques should be cancelled and a fresh one issued in lieu.
- ii) The name of the payee in the cheque should be free from any alteration.
- iii) When any alteration is to be made for correcting the station of the treasury on which the cheques are drawn, the entire line should be cut and substituted by the correct station duly attested by the drawing officer.

**Note:** On introduction of SBI-CMP Payment System, the cheques are being issued only in exceptional cases viz. payment in legal cases and Maintenance Allowance cases. In these cases, payments can not be processed through the system due to non availability of Master for Bank details, as such the manual cheques are issued with the approval of PCDA/Addl. CDA/Jt. CDA.

**77-B.** The payments are made by Disbursement Section through SBI-Cash Management Product System, through a separate computer connected with internet, installed in the room of SAO, Disbursement Section, on the basis of the following:

- a. Salary of Army officers and FAMO: Soft copy and the authorization letter received from EDP Centre.

**Note:** The procedure regarding payment of Traveling Allowances on Permanent Move, Temporary Duty and LTC through cheques has been discontinued. All such credits are adjusted through Statement of Account and remitted alongwith the salary.

- b. Salary of DAD officers and staff & Dearness Allowance arrears: Soft copy received from EDP Centre and DP Sheet received from Admin Pay Section.
- c. Requisitions for Traveling Allowances on Permanent Move, Temporary Duty and LTC of Army officers: Soft copy, vouchers and D P sheets along with the consolidated summary sheet from T Wing SS Co-ord Section.
- d. Payment for claims dealt with by Ledger Sections e.g. DSOP Fund Advances & Final Withdrawals, Loans and Advances, Final Settlement of DSOP Fund, Annual Leave encashment, payment on Retirement/Release etc. and other payments: Soft copy, vouchers and D P sheets along with the consolidated summary sheet from LW SS Co-ord (Audit) Section.
- e. The name of issuing Controller viz. "The PCDA(Officers) Pune" will be typed or when handwritten, in ink legibly in capital letters, or "Stamped" for facilitating proper identification of the concerned CDA by the bank authorities.
- f. Cheques payable by a specific date will be super-scribed below the date of cheque as "Payable on or after \_\_\_\_\_". The specific date of payment will be inserted in the Blank space preferably in red ink.

The modified procedure applicable to remittances issued for payment of monthly Pay and Allowances of Army officers is given in the succeeding paragraphs.

**78. MONTHLY PAYMENT OF PAY AND ALLOWANCES OF ARMY OFFICERS:**

Consequent upon the implementation of SBI-CMP Payments from August, 2013, salary payments are released by Disbursement Section on the basis of authorization letter and soft copy file on CD received from EDP Centre. The said files are loaded and authorized on the SBI-CMP site by this Section. Only one manual cheque for Post Master is being issued for FAMO cases.

**79. REMITTANCE THROUGH MANUAL CHEQUES:**

Manual cheques shall be issued in exceptional cases, invariably with the approval of PCDA(O). The cheque processing task holder will submit the same to the AAO, duly typed and compared. The AAO, after verifying the vouchers and Cheque Slip, will then forward the same to SAO/AO for authorization. After the approval of the SAO/AO, the cheque and the Cheque Slips will be forwarded to Record Section through Transit Register for dispatch to the Banks, for clearance and payment to the beneficiaries.

### **79.1. CONTROL REGISTER:**

i) A Control Register is maintained by the reception clerk, to notify the details of vouchers, received from LW SS Co-ord (Audit) and T-SS Co-ord Section duly verifying the correctness of DV No. allotted to each Section.

ii) Detailed procedure on the subject outlined in the relevant chapter of OM Part-I for preparation and dispatch of cheques is to be followed for current cheques.

iii) The vouchers and DP Sheets are received from Ledger Wing and Transport Wing SS Co-ord Sections alongwith Top Sheet summary, in single/multiple batches. The reception clerk will hand over the DP Sheets and vouchers to the auditors detailed by SAO/AO for checking the same. The auditors, after checking the Vouchers give the clearance to the payment processing task holder, for their respective batches.

The payment processing task holder, after ensuring that all the auditors have given the clearance for processing, will start the Payment file processing by appending the soft copy files received from LW SS Co-ord (Audit) and T-SS Co-ord Section. He/she will also ensure that the total number of items and total amount is same as authorized in summary top sheets of LW and T Wing SS Co-ord Sections. He/she will enter summary of top sheets in the Payment Processing Registers. Then he/she will run the Payment Processing programme and generate Schedule-III in duplicate. Paid stamp will be affixed by the MTS on all the vouchers. The auditors will re-check the vouchers with reference to Schedule-III and put their signatures on the same. All the vouchers and Schedule-III are submitted to AAOs for their verifications and signature.

AAOs will check the vouchers with reference to Schedule-III and sign the same. The Payment Processing Register alongwith Schedule-III and summary Top Sheets will be submitted online to SAO/AO for approval. SAO/AO on verifying the Top Sheets, Schedule III and Payment Processing Register authorizes the said Date File for uploading the payment. The vouchers of these batches processed through system are not signed by SAO/AO D Section. However, payments issued in the form of manual cheques are signed by SAO/AO D Section. After confirmation of the authorization of SAO/AO D Section for the particular Date File, the Payment File is uploaded by AAO D Section in SBI-CMP System and authorized by SAO/AO D Section in SBI-CMP site. This process will be carried out in single/multiple batches in a day as per the requirement.

The soft copies of transactions for payment will also be sent by LW SS Co-ord (Audit) Section and T-SS Co-ord Section to EDP Centre for suitable adjustments in the Master Data, IRLA etc. of the officers. Under PHP system, the adjustment of transactions in the respective Masters and/or IRLAs for Debit/Credit entries, against which the remittance is being made by Disbursement Section, is done through system, simultaneously in EDP Centre.

In case of any discrepancy observed by Disbursement Section, the particular transaction/file will be rejected and send back to TSS/LW-SS Co-ord (Audit). TSS/LW-SS Co-ord (Audit) will inform the EDP Centre in writing to delete the particular transaction/file rejected by 'D' Section, from system. At the same time they will also intimate the concerned audit Section to rectify the transaction and re-process, if required.

iv) **REJECTIONS:**

Under SBI-CMP system, rejections are being received in two types viz. Temporary and completely rejected transactions i.e. F-9 cases.

**Temporary Rejections:** On receipt of Temporary rejections in SBI-CMP site, the same will be intimated to LW/T-SS Co-ord Sections for intimating correct bank details immediately (within ten days). On receipt of the correct information from Audit Section, the same will be updated by the authorizers on SBI-CMP site for payment.

**Permanent rejected transactions i.e. F-9 Cases:** On receipt of Minus debit scrolls for permanent rejected transactions i.e. F-9 rejections in SBI-CMP site, the same will be intimated to LW/T-SS Co-ord Sections and other Audit Sections viz. AN PAY Section, LIC Section, Legal Cell etc., advising them to issue fresh payments after obtaining correct bank details from the officers. The rejections are simultaneously intimated to Accounts Section also for linking and noting of amounts under Suspense Head. Audit Sections, at the time of issuing of fresh payments, have to forward Punching Medium/intimation to Accounts Section for linking of F-9 cases/clearance of Suspense amounts.

**80. CHEQUE SLIPS:**

The cheques when ready will be stitched together with all the connected Cheque Slips. The entries in the payment order on each bill will be verified with corresponding Cheque Slip to ensure that no omission has occurred. The AAO and SAO/AO of the Section will ensure that the above drill is carried out before they initial the relevant bills. At present, Cheque Slips are used for manual cheques only.

**81. TOTALS OF SCHEDULES-III:**

The grand total of all DP sheets as per Control Register will be agreed with the aggregate of the relevant Schedule-III for the day. The total payments for each day will be intimated to Accounts Section, LW/T-SS Co-ord Sections and EDP Centre. The Daily Payment Statement in the Register will also be submitted to the SAO/AO alongwith schedule III.

**82.** Payment/Cheque processing Register alongwith Schedule-III and summary Top Sheets will be submitted to SAO/AO Disbursement Section for approval on daily basis.

**83. DISPOSAL OF PAID VOUCHERS:**

At the close of each day, the paid DVs will be arranged serially voucher number-wise. The Daily Payment Sheets alongwith the relevant Schedule-III will be transmitted to Accounts Section through Transit Register for further action and records.

On PHP platform, the transactions regarding posting and debit in IRLA and / or in Masters and corresponding credits are processed simultaneously. As such, after uploading the payment file on SBI-CMP site, the vouchers will be returned to respective SS Co-ord Sections after payment.

**84. MISCELLANEOUS:**

This Section will also be responsible for linking of stamped receipts received alongwith bills/vouchers, with the Schedule-III to the extent of 10%. A Register will be maintained for watching these receipts. The responsibility of SAO/AO Disbursement Section regarding safe custody of **Payment Authority Seal & LPC Seal** and their affixing on documents, safe custody and maintenance of LPC books bearing machine Numbers alongwith registers etc. has been assigned to the Wing Officer, Admin Section.

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## CHAPTER VI

### LEDGER WING

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**88. OBJECTIVES:**

- i) To ensure proper maintenance of the IRLAs of all officers in pHp system and prompt & correct authorization of payment of their Pay and Allowances.
- ii) To ensure proper conduct of Scale Audit of units / formations.
- iii) To ensure promptitude of action in dealing with personal claims of Army Officers.
- iv) To ensure proper and correct maintenance as well as final settlement of DSOP Fund Account of Army Officers.
- v) Vetting of Draft Gazette Notifications.
- vi) Final settlement of Retirement benefits.
- vii) Dealing with Test Audit Objections regarding Pay and Allowances of officers.
- viii) Dealing with RTI and legal cases regarding Pay and Allowances of officers.
- ix) To carry out financial adjustments of residual Accounts of retired/released officers.

**89. DUTIES OF LEDGER WING:**

- a. Admittance of Pay and Allowances on first Commission, Re-employment, reversion from Deputation/Secondment and cessation of pay on Retirement / Release / Death / Invalidment / Secondment / Deputation to Missions abroad etc.
- b. Scrutiny & vetting of Draft Gazette Notifications.
- c. Audit & payment of all claims related with Pay & Allowances except TA/DA & LTC.
- d. Rendition of Full Pay Commissioned Service Certificate to PCDA(P) Allahabad [Form No. 77 issued by FSR Group/Ledger Sections and Form No. 73 by Ledger Sections] in respect of officers proceeding on Retirement / Death / Invalidment etc.



- e. Action related to Part II Orders: Audit, Validation and linking of required documents / certificates received from units & re-processing of rejected Part II Orders.
  - f. Recovery / refund of Licence fee and allied charges.
  - g. Payment of interest bearing Advances i.e. HBA, advance for purchase of Motor Car/conveyance, Personal Computer etc. sanctioned by AG's Branch/AGI Funds Directorate, Advance of Pay on transfer / leave salary and subsequent recovery thereof.
  - h. Recovery of Army Group Insurance Fund and Army Officer's Benevolent Fund subscription.
  - i. Payment of DSOP Fund Final Settlement.
  - j. Verification & processing of AGIF Settlement claims and transmission to AGI Directorate for payment by them in r/o of officers who are due for Retirement/Release or on Death, Invalidment etc.
  - k. Carry out financial adjustments in case of Residual Accounts of retired/released officers.
  - l. Dealing with Court, AFT and RTI cases related to Pay and Allowances entitlements of serving and retired/released officers.
  - m. To send DSOP Fund Annual Statements, Insurance Premium Payment Proforma and the relevant policies (financed through DSOP Fund), in respect of officers seconded to Navy/Air Force, to the respective CDA/ PCDA and also to pass on the credit for total Accumulation of DSOP Fund as on the date of transfer to the CDA/ PCDA concerned.
  - n. Disposal of correspondence relating to functions of this Wing.
- 90.** The Pay Accounts of the Army Officers in the payment of PCDA (O) are maintained on IRLA (Individual Running Ledger Account) system. The officer's Account is closed monthly to a NIL balance after remitting the amount where ever due to him/her, to his/her bankers. This is done through EDP Centre. The credit or debit balance, if any, at the end of the month is carried forward to the next month's Account.
- 91.** There are two sets of IRLA for each officer, one the Entitlement IRLA (Skeleton IRLA) and other the Disbursement IRLA. With effect from April 2000, consequent on merger of Ledger Wing I & II, both IRLAs are maintained by one Auditor of Ledger Wing. Further, for officers granted Commission w.e.f. May 2000 onwards, only one IRLA is being maintained as per proforma in **Annexure 1 to 4**, which consists of:
- i. IAFF-1017 (Outer-I)
  - ii. IAFF-1017 (Outer-IA)
  - iii. IAFF-1017-(Outer-II)
  - iv. IAFF-1017-(Outer-II-A)

**ENTITLEMENT IRLA:**

- i) IAFF-1017 (Outer-I) contains the permanent particulars of the officer viz. Date of birth, Date of Commission, Nature of Commission, Seniority for Pay, Promotion and Pension etc. (if any granted), details of previous Commissioned service / JCOs/Other Ranks service, if any and tenure of service details of Non Qualifying Service if any, substantive promotion, Allowances and Awards, also Qualification Grant, Terminal Gratuity, if any paid, for previous SSC Service etc.
- ii) IAFF-1017 (Outer-I-A) contains the details of bankers for remittance of Pay and Allowances and also the unit address, Details of DSOP Fund Advances/Final withdrawals, MC Advance / PC Advance/ HB Advance and PLI details.
- iii) IAFF-1017 (Outer-II) contains details of leave availed of and other casualties notified.
- iv) IAFF-1017 (Outer-IIA) contains details of Hostel Subsidy/ Children Education Allowance claims.

**92. FUNCTIONS OF LW SENIOR SUPERINTENDENT CO-ORDINATION GROUP (ADMIN):**

- (i) Placement of officers & staff posted to Ledger Wing in consultation with the Wing officers concerned.
- (ii) Maintenance of leave Account of SO (A), AAOs & Staff serving in Ledger Wing.
- (iii) Dealing with disciplinary matters, APARs etc. APARs will be approved by respective SAOs and WOs.
- (iv) Collection and consolidation of Daily, Weekly and Monthly Progress Reports. These reports will be approved by the Wing Officer.
- (v) Distribution of DO letters / Signals / Fax / Complaints Cell letters etc.
- (vi) General Administration like provision of Stationary, forms, preparation of honorarium bills and personal claims etc.
- (vii) Co-ordination with EDP Centre, Technical Section and other Wings/Sections.
- (viii) Remittance of Family Allotment.
- (ix) Rendition of Expenditure Reports in respect of Army Officers deputed to Assam Rifles, NSG, AWHO, DGBR and Ordnance Factory Board & Military Farms.
- (x) Provisional payments/action on non-credited/Rejected payments.
- (xi) Any other Administration related work coming to notice will be dealt with by this Group.

**93(i).** REMITTANCE OF FAMILY ALLOTMENT BY MONEY ORDERS:

On receipt of intimation that remittance of Family Allotment is to be made from the officer's pay, the Ledger Section will give input to EDP Centre. Based on the updation/input, EDP Centre will generate a list of all such officers, indicating full details and hand over the same in duplicate to Disbursement Section. D Section will forward one copy to LW SS Co-ordination/Admin (as per list prepared by D Section) and LW SS Co-ordination/Admin will collect Money Order forms in all cases, duly signed by SAO/AO from Sections and hand over to D Section for remittances through SBI-CMP/by cheques wherever required. Postal acknowledgments received will be recorded in the Register.

FAMO payments are being released under SBI-CMP Payment System, by Disbursement Section based on the softcopy file and Authorization letter received from EDP Centre.

**93(ii).** PAYMENT OF MAINTENANCE ALLOWANCE TO WIFE AND CHILDREN UNDER THE ARMY ACT:

Provisions regarding payment of Maintenance Allowance to wife and children of the officer are laid down in AO 2/01. Deductions from Pay and Allowances of an Army officer for maintenance of wife/ children will be made by the PCDA (O) on receipt of an order issued by an Executive Authority for authorization in this regard.

The amount of Maintenance Allowance will not exceed 33% of the Pay and Allowances.

As per VIth Pay Commission Orders, Pay and Allowances for the purpose of calculation of Maintenance Allowance w.e.f. 01 Jan 06 will include the following:

1. Pay in the Pay Band
2. Grade Pay
3. Military Service Pay (payable w.e.f. 01 Sep 08)
4. Dearness Allowance
5. Technical Allowance

To monitor the correctness of the amount being remitted as Maintenance Allowance, a list of officers where recovery of Maintenance Allowance is in progress, will be generated by EDP Centre every month and the rate of monthly recovery will be checked 100% each month by SAO/AAO of Ledger Section. Input for updation to the monthly rate, if any required, will be issued by Ledger Section for recovery to be effected from the IRLA of the officer. A separate register, in the prescribed format given at **Annexure 5** to this chapter, will be maintained by Ledger Sections and submitted to the Wing Officer on monthly basis.

**94.** LW SS Co-ord Section(Admin) is responsible for monitoring the cases of officers proceeded on Courses of Instructions, Study Leave and Temporary Duty in United Kingdom (U.K.) and Dispatch to High Commission of INDIA in U.K. and also for rendition of Expenditure Reports in respect of Army officers deputed to Assam Rifles, NSG, AWHO, DGBR, etc.

**94(A)** Collection of Statements of Account in respect of Officers proceeded on Courses of Instructions, Study Leave and Temporary Duty in United Kingdom (U.K.) and Dispatch to High Commission of INDIA in U.K.:

- (a) Maintain a Register of cases of officers who have proceeded on Course of Instructions, Study Leave and Temporary Duty in U.K. in the **proforma at Annexure 6 and fly leaf instructions thereto with the Annexure** or separate Master will be maintained in the system by EDP Centre by capturing the data from Part II Orders/Govt. letters.

- (b) Scrutinize the Register/Master in the beginning of each month and prepare Section wise list of such cases.
- (c) If there are any fresh cases of officers for whom such Statements of Account are received, enter those names in the Register/Master.
- (d) Make out a list of officers for whom Statements of Account are to be dispatched to U.K. and send them with a covering memo to High Commission of India in U.K.
- (e) Watch for the return of one copy of the Statements of Account from High Commission of India in U.K. with payment endorsement.
- (f) Sort out the paid Statements of Account received from the High Commission and enter the amount paid to each officer in U.K. in the Register at the page allotted to the officer.
- (g) Hand over the paid Statements of Account to the SO (A)/AAO of the respective sub-Sections for debiting the amount of advances paid to the concerned officer's Account and obtain their initial.

**94(B).** CONSOLIDATION AND PREPARATION OF EXPENDITURE STATEMENT OF OFFICERS SERVING WITH THE BATTALION OF ASSAM RIFLES – RENDITION OF ACCOUNTS TO ACCOUNTANT GENERAL, ASSAM:

- a) At the end of each month, a Statement giving full particulars of Pay and Allowances admitted to officers serving with Assam Rifles will be received in LW-SS Co-ordination/AN online from EDP Centre. The statement showing TA/DA expenditure will be obtained from T Wing SS Co-ordination. Action as detailed below will be taken.
- b) Scrutinize the statements to see that they are correct.
- c) Post expenditure under different heads (viz. Pay & Allowances, reimbursement of rent, electricity and water charges, Outfit Allowance etc.).
- d) Work out the total amount under different heads.
- e) Prepare a Statement of Expenditure under the two heads of Account:
  - (1) Pay & Allowances
  - (2) TA/DA/LTC.
- f) Work out the total amount for each Battalion under different heads.
- g) Prepare expenditure statement for each Battalion showing break-up such as Pay & Allowances and TA/DA & LTC.
- h) Prepare a Punching Media for raising debit against A.G. Assam.
- i) Prepare a covering memo for forwarding the Account to A.G. Assam.
- j) Accounts Section will watch for the adjustment through MRO.

**94(C). CONSOLIDATION AND PREPARATION OF REPORTS:**

Statements in respect of Officers serving with HQrs DGBR: Rendition of Statements of Account to Ministry of Shipping & Surface Transport, New Delhi.

- a) At the end of each month, a statement giving full particulars of Pay and Allowances admitted to officers serving with HQrs DGBR & BRO units will be received in LW SS Co-ordination/AN online from EDP Centre. The statement showing TA/DA expenditure will also be obtained from T Wing and included therein. Action as under will be taken.
- b) Scrutinize the statements to see that they are correct.
- c) Prepare a Statement of Expenditure under the two heads of Accounts:
  - (i) Pay and Allowances
  - (ii) TA/DA & LTC
- d) Add the expenditure for the current month under different heads to the respective totals up to end of each month in order to arrive at progressive total (i.e. expenditure for the financial year up to the end of the current month).
- e) Prepare Punching Medium for raising debit against PAO (Sectt) RW, Ministry of Surface Transport, New Delhi.
- f) Post the total figure in the prescribed proforma.
- g) Prepare a covering memo, forwarding monthly expenditure statement with the statement of progressive total to the PAO (Sectt) RW Ministry of Surface Transport, New Delhi with copies to Ministry of Finance, (Border Roads) New Delhi and HQrs DGBR New Delhi.

**94(D). PREPARATION OF EXPENDITURE STATEMENT CONNECTED WITH AID TO CIVIL POWERS:**

On receipt of intimation from Technical Section about the period of the aid and also the names of officers employed in respect of that aid, LW Coordination (AN) will:

- a) Trace the Sections, in which the Accounts of the affected officers are maintained and call for the Statement showing Expenditure on Pay and Allowances for a particular period from the Ledger Sections concerned.
- b) Work out the total expenditure for the aid.
- c) Prepare and issue a memo addressed to Accounts Section giving details of total expenditure for monitoring final adjustment through MRO.

**94(E). EXPENDITURE STATEMENT IN RESPECT OF JAK LI:**

The expenditure of Pay & Allowances in respect of Army Officers serving with JAK LI will be booked by EDP Centre, as per instructions given by CGDA vide their letter No. A/I/11467/PC/P dated 01/04/1997, to Code Head 0/044/01 and TA/DA to Code Head 0/044/02 by T Wing. The Statement of Expenditure will be forwarded by LW-SS Co-Ordination Admin to JAK LI.

**94(F). EXPENDITURE STATEMENT IN RESPECT OF OFFICERS SERVING IN ORDNANCE FACTORY:**

Expenditure will be booked by EDP Centre to the respective Code Heads and at the end of the month, a Statement giving full particulars of Pay & Allowances in respect of officers serving with various factories will be received in LW SS Co-ordination (AN) online from EDP centre. On receipt, action will be taken as under:

- a) Scrutinize the Statements to see that they are correct.
- b) Post the expenditure under different heads (viz. Pay & Allowances, reimbursement of rent, electricity and water charges etc.)
- c) Work out the total amount under different heads.
- d) Consolidated Statement of Expenditure in respect of officers serving with Ordnance Factories will be sent to Controller of Accounts (Fys) Kolkata.

**94(G). EXPENDITURE STATEMENT IN RESPECT OF OFFICERS SERVING IN 652 ASC BN (IMTRAT):**

- a) At the end of the month, a Nominal Roll in respect of Army Officers serving with 652 ASC BN IMTRAT is received online from EDP Centre.
- b) On receipt of Nominal Roll, LW SS Co-ordination (AN) will collect reports from concerned Ledger Sections. The Ledger Sections will prepare a Statement of Pay and Allowances as per per-capita rate based on CGDA letter No. A/II/037/III dated 13/09/1993.
- c) The expenditure in respect of TA/DA will be obtained from T Wing/SS Co-ordination.
- d) On consolidation, expenditure statements reports will be prepared and forwarded to PCDA (HQrs) New Delhi.

**94(H). EXPENDITURE STATEMENTS IN RESPECT OF MILITARY FARMS:**

EDP Centre will book the expenditure to respective Code Heads and at the end of the month, a separate Statement giving full particulars of Pay & Allowances in respect of officers serving with various Military Farms, will be received in LW SS Co-ordination (AN), online from EDP Centre. LW SS Co-ordination will forward the same to concerned Military Farms for their record. The Annual Reports are also forwarded to Military Farms as and when called for.

**94(I). EXPENDITURE STATEMENTS IN RESPECT OF VARIOUS PROJECTS:**

At the end of the month, Statements giving full particulars of Pay & Allowances admitted in respect of officers serving with under mentioned projects will be received in LW SS Co-ordination (AN) online from EDP Centre. This Expenditure is booked by EDP Centre to the respective code Heads of the Projects, linking the unit code based on the Appendix B to AO 24/2005 and the Statements for expenditure are forwarded to respective DG I/C of Project for their record.

- |                         |                  |
|-------------------------|------------------|
| 1. DGNP (VISAKHAPATNAM) | 2. DGNP (MUMBAI) |
| 3. PMO-DIPAC            | 4. ATV PROGRAMME |

**94(J).** AWHO: EXPENDITURE STATEMENT IN RESPECT OF ARMY OFFICERS SERVING WITH AWHO:

- a) At the end of the month, a Statement giving full particulars of Pay & Allowances in respect of officers serving with AWHO will be received in LW SS Co-ordination (AN) online from EDP Centre.
- b) LW SS Co-ordination (AN) will scrutinize the Statements to see that they are correct.
- c) Work out the total amount under different heads.
- d) Prepare a Statement of Expenditure under the two heads of P&A and TA/DA & LTC.
- e) Prepare Punching Media for raising debit against AWHO, New Delhi.
- f) Consolidated Statement of Expenditure will be sent to AWHO, New Delhi-110011.
- g) Final settlement through MROs will be watched by Accounts Section.

**94(K).** EXPENDITURE STATEMENT IN RESPECT OF ARMY OFFICERS SERVING WITH NATIONAL SECURITY GUARD (NSG):

- a) At the end of the month, a Statement giving full particulars of Pay & Allowances in respect of officers serving with NSG will be received in LW SS Co-ordination (AN) from EDP Centre.
- b) LW SS Co-ordination (AN) will scrutinize the Statement to see that they are correct.
- c) Work out the total amount under different heads.
- d) Prepare a Statement of Expenditure under different heads viz. Pay & Allowances and TA/DA & LTC.
- e) Prepare a Punching Medium for raising the debit against concerned PAO.
- f) Report will be sent to HQrs NSG, New Delhi – 110 003.
- g) Accounts Section will watch the settlement of Accounts through MROs.

**95.** IRLA NOT GENERATED REPORT:

A monthly list of cases, where IRLA has not been generated by the EDP Centre, is received in LW SS Co-ordination (AN). The cases include officers posted to Embassy / Deputation.

**96. COMMENCEMENT OF DSOP FUND SUBSCRIPTION FOR NEWLY COMMISSIONED OFFICERS:**

After completion of one year from the date of Commission, system will start recovery of DSOP Fund Subscription automatically @ 6% of Basic Pay.

**97. DISBURSEMENT OF SALARY THROUGH CASH MANAGEMENT PRODUCT (CMP) SYSTEM: ROLE OF LEDGER WING SS CO-ORDINATION (AN) SECTION:**

- a) After closure of the IRLAs at the end of the month, EDP Section will sent the monthly salary payment file to Disbursement Section for uploading on SBI-CMP site. The details are made available online to all sections including LW-SS Co-ord (Audit).
- b) LW SS Co-ordination (AN) will receive an intimation of non-credited amount, if any, from Disbursement Section/Accounts Section.

**98. ACTION REGARDING REJECTION OF PAYMENTS RECEIVED FROM DISBURSEMENT SECTION:**

Under SBI-CMP system, rejections are being received in two types viz. Temporary and completely rejected transactions i.e. F-9 cases.

**(a) Temporary Rejections:** On receipt of Temporary rejections in SBI-CMP site, the same will be intimated to LW SS Co-ord (AN) Section for intimating correct bank details immediately (within maximum 10 days). On receipt of the correct information from Audit Section concerned, the same will be updated by Disbursement Section on SBI-CMP site for payment of rejected amount.

**(b) Permanent rejected transactions i.e. F-9 Cases:** On receipt of Minus debit scrolls for permanent rejected transactions i.e. F-9 rejections in SBI-CMP site, the same will be intimated to LW-SS Co-ord Sections and other Audit Sections viz. LIC Section, Legal Cell etc., advising them to issue fresh payments after obtaining correct bank details from the officers. The rejections are simultaneously intimated to Accounts Section also for linking and noting of amounts under Suspense Head. Audit Sections, at the time of issuing of fresh payments, have to forward Punching Medium/intimation to Accounts Section for linking of F-9 cases/clearance of Suspense amounts.

**99. PAYMENTS FOR AMOUNT REMITTED BY PCDA (O), BUT NOT RECEIVED BY THE OFFICER:**

In case of remitted amount pertaining to other than Pay and Allowances, not received by the Bankers of the officer, on receipt of such complaint from the officer, payment will be made by the Ledger Section with the approval of PCDA (O) as under:

- a) A complaint letter from the officer alongwith certificate regarding non-receipt of the amount from the Payee bank will be received in Ledger Section.
- b) Non-Payment Certificate (NPC) will be called for by Ledger Sections from Accounts Section. In case where the validity period of the remittance is not expired, a 'STOP PAYMENT ORDER' is issued to the Treasury Bank under the signature of cheque signing officer.



- c) Confirmation whether the amount has been returned by the bank will also be obtained from 'D' Section.
- d) On receipt of Non-Payment Certificate, based on the debit scrolls from Accounts Section, an Office Note for obtaining authorization for provisional payment will be submitted to the PCDA (O).
- e) On receipt of the sanction, fresh remittance is issued to the officer's nominated bankers.
- f) Separate intimation for issue of fresh remittance will be given to LW SS Co-ordination (AN) alongwith the Office Note having approval of PCDA (O) by the Ledger Sections concerned.
- g) The provisional payment made will be noted in **Provisional Payment Register** in a prescribed format given at **Annexure 7 as per the fly leaf instructions thereto** and maintained in the Ledger Section as well as in LW SS Co-ordination (AN) based on the above intimation.
- h) The items in the Provisional Payment Register will be cleared only on receipt of NPC from the Accounts Section on expiry of validity period of the remittance, under intimation to LW SS Co-ordination (AN) for clearance at their end also.
- i) All Provisional Payment cases will be monitored centrally by LW SS Co-ordination (AN) and the monthly report will be submitted to PCDA (O).

#### **100. ARREARS OF DA & HCA (IF ANY) ON STIPEND:**

1. On grant of regular Commission, arrears of DA & HCA (if any) due to the cadets during the period of training is claimed by the Commandant, IMA/OTA from CDA Meerut/CDA Chennai and the amount is passed on to PCDA (O) by means of MRO/DD for payment.
2. The list of officers and the MRO/DD is received in LW SS Co-ordination (AN). The MRO is adjusted by crediting the amounts to Service Heads concerned. After checking the list of officers with LW SS Co-ordination (Audit) for the IRLAs opened, the list is forwarded to EDP Centre for crediting the amount in respective IRLAs by giving suitable updates to EDP Centre. A Register in a format given at **Annexure 8** is maintained as per the fly leaf instructions thereto, in LW SS Co-ordination (AN) for watching adjustment of MRO and crediting of the amount into IRLAs in the proforma given at Annexure. The Register is submitted to the Sr.AO/AO monthly and to the Wing Officer quarterly.
3. PBOR trainees undergoing Pre-Commissioning Training at IMA/OTA viz. ex- Cadets Of Army Cadet College, Special list (SL)/Regimental Commissioned Officers (RCOs) Cadets/Special Commissioned Officers Cadets shall continue to receive the Pay and Allowances as applicable to the rank held at the time of commencement of training during training period. On successful completion of training, the difference between the amount of stipend of ` 21000/- p.m. plus DA & HCA (if any) minus Pay & Allowances already paid, will be admitted by PCDA (O).
4. The PAO (ORs) concerned will issue a LPC to PCDA (O) giving the details of Pay and Allowances admitted / paid to the PBOR during the training period. On receipt of LPC, PCDA (O) will prepare the Due-Drawn statement and work out the difference between the amount of stipend ` 21000/- plus DA & HCA (if any) and Pay and Allowances actually received as PBOR

during the training period. Necessary input will be issued by Ledger Section for debiting / crediting the difference to the IRLA of concerned officer.

**101. FUNCTIONS OF LW SENIOR SUPERINTENDENT CO-ORDINATION GROUP (ORGANIZATION & AUDIT):**

- a. Opening of new Accounts i.e. IRLAs (including allotment of Task No.), in “SULEKHA SYSTEM” and make available for all the sections for different purposes and transfer IRLA with case file to Ledger Section and also forward a copy of Form A to AO 3/2003 to T/SS Co-ord Section for opening of a case file for T Wing Section.
- b. Pay restoration on Grant of Permanent Commission/extensions in Service in r/o SSC officers and re-employed officers.
- c. Updating Personal Numbers of officers.
- d. Drawing of NIL Audit Cage for cessation of Pay & Allowances in r/o officers retiring on Superannuation, Premature Retirement, Release, Death while in Service, Invalidment, Desertion and Deputation to Civil Dept., Secondment, Cashiered, etc.
- e. Submission of E-TDS in respect of serving and retired officers and Updating changes of e-TDS Statements at TIN Facilitation Centre.
- f. Watching of Govt. Sanctions for the establishment of units/formations for initial raising & extensions to PEs/WEs.
- g. Issue of internal instructions for regulating various claims, procedures and for ensuring uniformity after approval by the Wing Officer/ Additional CDA.
- h. Issue of Wing Circulars on all pay related matters.
- i. To organize Wing Conferences.
- j. Pursue speedy replies to Test Audit Objections and Preliminary Slips.
- k. Collection of Punching Medium for Transfer Entries from all Sections for consolidation and giving to Accounts Section/EDP Centre etc.
- l. Action to call for AFPP Fund balances in respect PBORs granted commission and all correspondence with PAOs in this regard.
- m. Monitoring of debit balance cases and submission of Quarterly Report.
- n. General correspondence from units/formations seeking clarifications.
- o. Co-ordination for speedy settlement of Death cases including forwarding of LPCs, FPCSCs etc. to PCDA (P) Allahabad.
- p. Verification of correctness of bills and Vouchers admitted by Ledger Sections for adjustment in IRLAs through EDP Centre and submit consolidated soft file of CDA-13 for Disbursement Section through system for uploading the payments on SBI-CMP site

and for EDP Centre to carry out due adjustment in respective Masters/Heads/ IRLA of the officers.

- q. Maintain record of DSOP Fund Nomination Forms, duly accepted by Audit Officers, centrally. Also to ensure that the IRLAS alongwith case files are made available by Ledger Sections to FSR Group, immediately after receipt of list of officers retiring from service, generated by EDP Centre prior to six months of Retirement and also on receipt of communication for officers proceeding on Pre-mature Retirement, Release from SSC, on Invalidment, Death etc., for timely review of entitlements and payments due to those officers, by FSR Group.
- r. Rendering Reports to Technical Section.
- s. Preparation of Consolidated DP Sheet on account of DSOP Fund Final Settlement Account.
- t. Monitoring of Retirement benefits to officers on Retirement/ Release etc.
- u. Any other audit related items coming to notice will be dealt with by this Section.

#### **102. VERIFICATION OF BILLS AND VOUCHERS BY LW CO-ORD (AUDIT):**

Ledger Sections will submit actioned bills, inputs and DO II transcription sheets, arranged serial number wise, with Top list for miscellaneous inputs and DP Sheet Top List (both in duplicate), through Transit Register to LW-SS Co-ord (Audit) on daily basis, for general scrutiny of the bills passed by Ledger Sections and 100% checking of top-list with the amounts authorized for payment/recovery and transaction code Heads (P,D,R,B, etc) as per the details of the bills. AAO LW-SS Co-ord (Audit) will make suitable endorsement on the Top Lists after confirmation of correctness of amounts authorized.

In case of rejection of adjustment due to variation of amounts or any other reasons, the Ledger Sections will be intimated about the reasons for deletion/ correction from the top-list by LW-SS Co-ord (Audit) under the signature of SAO, LW-SS Co-ord (Audit). Concerned Ledger Section after verification will forward the details of correction/deletion to EDP Centre through LW-SS Co-ord (Audit) for deletion/correction of transaction, with reference to the DV Number allotted/DAK ID generated against which payment/adjustment was proposed.

The bill bundles alongwith the Top List will be returned to Ledger Sections by LW-SS Co-ord (Audit) within two working days, through Transit Register, for the necessary action of filing the bills/claims in the case file of the officer.

Consequent upon implementation of "PROJECT SULEKHA" in pHp Platform, all financial transactions, after approval of SAO/AO of Audit Sections, fed and processed through system, till the closing of IRLA on the last day /cut off date of the month will be adjusted in the same month and reflected in that month's salary of the officer.

#### **103. MONITORING OF ADJUSTMENT OF MROs (OMROs RECEIVED FROM THE OFFICER/DMROs RECEIVED FROM ACCOUNTS SECTION):**

MROs on account of incorrect/over issue of Pay and Allowances/Debit Balance of IRLA/ refund of Loans and advances etc. are received indicating DAK ID from Record Section in Ledger Section (in case of single MRO) and in LW SS Admin (in case of consolidated MRO).

MROs alongwith three copies of TEs will be received from Audit Section / LW SS Admin in LW-SS Co-ord (Audit). They will enter the details of the Punching Medium in Punching Medium Register [Transfer Entry Register] and allot a TE No. to each Punching Medium. This TE Number & month of adjustment will be noted on each copy of TE. First two copies of Punching Medium (TE) along with OMRO/DMRO will be sent to Accounts Section through Transit Register, out of which one copy will be sent by Account Section to EDP Centre and another copy for their linking for clearance of Suspense Head. Third copy is forwarded to concerned Ledger Section for their record.

The adjustments of OMROs/DMROs are watched through the noting in Transfer Entry Register maintained in LW SS Co-Ord (Audit) in the prescribed format given at **Annexure 9** and monthly report on the subject is submitted to PCDA (O) for information.

**104. PROCEDURE REGARDING ISSUANCE OF IAF (CDA)-13 (SMALL), IAF (CDA)-13 (LARGE) AND IAF (CDA)-13 (LARGE) (RED) BY LEDGER SECTIONS:**

**1. IAF (CDA) 13 (SMALL):**

The payments on account of temporary / final withdrawal from DSOP Fund Account, are made on digitized IAF (CDA) 13 (Small) through system. Payments on account of loans and advances like MC Advance, HB Advance etc. are also made on digitized IAF (CDA) 13 (Small). The IAF (CDA) 13 (Small), apart from the personal particulars of officers contains the nature of transaction, the number of installments for recovery, the rate of recovery (wherever applicable). This data available on the IAF (CDA) 13 (Small) is simultaneously posted to DSOP Fund Master and Loans and Advances Master. A Punching Medium for the entire transactions which took place during the month is generated and sent to Accounts Section for compilation.

**2. IAF (CDA) 13 (LARGE):**

The Ledger Sections make all other miscellaneous payments e.g. Encashment of Annual Leave, Terminal Gratuity claim, Credit balance of IRLA, remittance of Pay and Allowances in IRLA closed with debit balance ("NIL" payment cases regulated under Rule 183 FR Part-I)etc., on digitized IAF (CDA) 13 (Large).

**3. IAF (CDA) 13 (LARGE) (RED):**

Digitized IAF (CDA) 13 (Large) (Red) is generated by Ledger Sections for payment of DSOP Fund Final Settlement on Retirement, Pre-mature Retirement, Release, Death, Invalidment, etc.

On the 1<sup>st</sup> day of every month, EDP Centre will generate a list of officers retiring on superannuation in that month. It will be provided to LW SS Co-Ord (Audit) for its onward transmission to Record Section for creation of two separate DAK IDs i.e. one for DSOP Final settlement and another for Leave Encashment, without amount, in individual cases for final payment of DSOP Fund and Leave Encashment to be made by Ledger Sections in that particular month.

In case of SSC Release, Pre-mature Retirement, Invalidment, Death, etc., and for other payments i.e. release of credit balance, NIL remittance cases, Loans and Advances, withdrawals from DSOP Fund or any other recoveries/refunds, etc., the Ledger Sections will take the DAK

ID, through LW SS Co-Ord (Audit) Section, from EDP Centre based on the claims/supporting documents for the audited amount payable to the officer (editable only to the lesser or zero amount), duly approved by Wing Officer. In no case, DAK ID will be generated by any audit section.

After that, other details e.g. No. of instalments for recovery, month from which recovery to be commenced, Rate per month, No. of days for Leave Encashment, etc., will be entered by Ledger Section task holders in the system. Payment for which the DAK ID generated, will be finally approved by AO/SAO. Then DV No. is allotted by respective AAO and DP Sheet is generated.

DP Sheets along with claims are sent by Ledger Sections on daily basis to LW SS Co-ord (Audit) for verification. After general scrutiny and confirmation of the correctness of amounts authorized on vouchers and entered in DP Sheet for payment, LW SS Co-ord (Audit) generates a summary of DP Sheets of that day through the system. The summary is verified and reconciled with reference to bills/Vouchers and DP Sheet received from respective Ledger Sections.

After reconciliation, LW SS Co-ord (Audit) creates separate files for EDP Centre and 'D' Section, and then these files are transferred in single batch/multiple batches to central server through LAN to EDP Centre for further processing (posting to Masters, IRLAs, generating PM etc.) and for 'D' Section to upload the file for SBI-CMP payment, after the action of 'D' Section regarding verification of bills and vouchers to confirm the correctness of amounts authorized payments and reflected in DP Sheets and Summary.

Punching Medium for the total amount of transactions thus generated by EDP Centre is sent to Accounts Section for compilation and record.

In case of any discrepancy observed by Disbursement Section, the particular transaction/file will be rejected and send back to LW-SS Co-ord (Audit). LW-SS Co-ord (Audit) will inform the EDP Centre in writing to delete the particular transaction/file rejected by 'D' Section from system. At the same time they will also intimate the concerned audit Section to rectify the transaction and re-process, if required.

**105. THE DUTIES OF THE SENIOR SUPERINTENDENT CO-ORDINATION GROUP OF ORGANIZATION & AUDIT REGARDING OPENING OF LEDGER ACCOUNTS AND PERSONAL FILES OF ARMY OFFICERS:**

This Sub-Section will function under the Senior Accounts Officer. It is responsible for the opening of new Ledger Accounts and personal files of all Army Officers, coming into the payment of the PCDA (O) and transferring them to the Section concerned for further action, after obtaining the Orders of the Wing Officer for commencement of payment.

Extreme care should be taken by this Sub-Section while opening new Accounts to avoid the opening of more than one set of Accounts for the same officer and ensure that no unauthorized or fictitious Account is opened for payment. For this purpose, the procedure prescribed in **Para 15** of this Manual will be followed. Every officer taken into the payment of this office for first time will be allotted a Pay Account Number called as numerical CDA (O) Account Number which will be entered in a Control Register. The allotment of new Account Number will be controlled through this Register.

The procedure prescribed below will be followed for opening of Ledger Account and allotment of Account Numbers.

**(A) AN OFFICER IS TAKEN INTO THE PAYMENT OF THE PCDA (O):**

- (i) On grant of Commission in the Army for the first time.
- (ii) On grant of fresh tenure of Commission on release from the previous engagement.
- (iii) On grant of re-employment in the Army after Retirement.
- (iv) On reversion to Army from Deputation or Secondment.

In all cases other than those of fresh entrants referred to 105(A)(a) above, LW IRLA and personal case file with CDA (O) Account Number already allotted, would already exist (the Ledgers stitched with the personal Case file) but in the custody of Permanent Record Section.

**(B) In the case of newly Commissioned Officers, the following documents will be looked for before their opening:**

- (i) Sanction of MoD conveyed by Military Secretary/DGAFMS for grant of Commission,
- (ii) Commission Order issued by the appointing authority, citing reference to the Military Secretary/DGAFMS sanction for grant of Commission.
- (iii) Part II Order showing the officer's date of actual reporting for duty. This document is published by the Unit authorities where the officer reports for duty and will show the relevant particulars of the officer, the authority on which he/she is taken on the strength of the Unit, the date of reporting for duty etc.
- (iv) Form 'A' – as per AO 3/2003 showing full particulars of the officer (such as his/her Bankers with IFSC, date of Birth, Home Town, Next of Kin, PAN, Email-Id, nature of Commission, date of reporting for duty, previous Service particulars etc.) signed by the officer and countersigned by the Commanding Officer of the Unit given at vide **Annexure 10**. The receipt will be watched by LW SS Co-Ord (Audit) by maintenance of register in a prescribed format given at **Annexure 11 as per the fly leaf instructions thereto**.
- (v) Last Pay Certificate from the previous Audit / Paying Authorities, when officers come from their payment into the payment of the PCDA (O).

**105(C).** The Commissioning letters, Part II Order, Form 'A' etc. based on which new IRLAs are to be opened will be sent by the LW SS Co-ordination Organization Sub-Section to Records Section for marking out under a special forwarding memo.

The Record Section maintains Central Index of all officers, centrally on system and in hard copy, who are in the current payment of PCDA (O) or who had previously been in the payment of PCDA (O), to facilitate a ready verification whether or not an officer is or had been in the payment of the PCDA (O). On receipt of the documents mentioned above, this Record Section will, after due verification, mark them as "N.T." (Not Traceable) in all cases of fresh entrants, indicating by such marking that no previous CDA (O) Account Number had been allotted to the officer by this office. In such cases, (i) a new case file and a new IRLA will be opened and (ii) a new CDA (O) Account Number will be allotted serially with reference to the last number as per the Numerical Register for allotment of Account Number. On allotting a new

Account Number with the approval of Wing Officer LW-SS Co-ord (Audit), the details pertaining to the officers will be immediately noted in the **Numerical Register** in the format given at **Annexure 12** as per the fly leaf instructions thereto, giving the Account Number allotted, Personal No., Name, Rank, Arm of Service /Corps of the officer and the authority on which the Account has been opened viz. the basic Commissioning Order.

In all the above cases, the CDA (O) Account Number allotted will be simultaneously quoted on the respective case files and Ledgers of the officer concerned.

In other cases, i.e. where an Account was earlier maintained by the PCDA (O), the previous CDA (O) Account Number and the present location of the Ledger Account where it is maintained will be clearly marked on the documents and returned LW SS Co-ordination Organization Sub-Section.

On receipt back of the documents so marked, the LW SS Co-ordination Organization Sub-Section i.e. Co-ord (Audit) will:

- (i) Obtain the previous closed file and Ledgers of the officer from the Permanent Record Section or the Section keeping them;
- (ii) Open a fresh Ledger and a new personal case file for each officer for operation in the current engagement;
- (iii) Allot to the officer the same CDA (O) Account Number as was previously allotted to him/her while in the payment of this office prior to the present engagement.
- (iv) Prepare a Transcription Sheet online in PHP system and forward the same to EDP Centre for creation of Master data.

**Note: (1)** Since payment of the dues to the officer can commence only after the new Ledger and case file is opened and sent to the Ledger Section concerned, it is imperative that the opening of new Accounts is done expeditiously to avoid financial hardship to the officers. However, no Account will be opened without receipt of PAN.

**(2)** In cases of non-receipt of any of the documents mentioned above, it will be examined carefully whether, even without those wanting documents, sufficient evidence has been received in support of:

- (i) The grant of Commission
- (ii) The correctness of its grant
- (iii) The actual reporting for duty of the officer and the date of such reporting
- (iv) Information about his/her bankers.

Such cases will be submitted to the Wing Officer for examination. The Wing Officer may, at his/her discretion, issue Orders for opening of the Accounts and disbursement of Pay and Allowances on a provisional basis, pending receipt of the wanting documents, which will be promptly called for and watched.

- (3) Where the provisional payment is ordered due to want of LPCs, such cases will be entered in a separate Register called "**LPC Register for watching the final receipt of LPCs**" given in the proforma at **Annexure 13** as per the fly leaf instructions thereto.
- (4) Cases of Provisional Payments ordered by the Wing Officer, for want of any of the documents mentioned above other than LPC, will be entered in a Register, called Provisional Payment Register given in the proforma at **Annexure 14** as per the fly leaf instructions thereto and the receipt of the wanting documents is watched for.

#### **106. CDA (O) ACCOUNT NUMBER:**

The CDA (O) Account Number allotted to each officer is made up of three components, first containing the numerical number of the Section of Ledger Wing maintaining the IRLA of the officer, second showing the Task Number of the Ledger Section in which the Account is held and third containing the Account Number properly allotted to him/her, comprising of six digit number in Arabic and suffixed with an alphabet known as 'Check Alpha'. First and second components will change as and when the Ledger Account of the officer is transferred to other Sections or tasks. But the third component viz. the Number allotted to the officer will always remain unchanged. For instance, 18/316/183478X will mean that the Account Number allotted to the officer is 183478X and that the Account is held in Ledger Section 18 of Ledger Wing by the Task holder of Task 316.

#### **107. PROCEDURE FOR SENDING THE LEDGER ACCOUNT TO THE CONCERNED LEDGER SECTIONS:**

After ensuring that all the necessary basic documents for opening a new Account have been received viz. Commissioning Order, Part II Order notifying the date of reporting for duty, details of Bankers, Form 'A' duly mentioning PAN, E-mail ID etc. and after linking the Commissioning Order, all these documents will be filed in the personal case file. The file together with his/her Ledger Account will be submitted to the Wing Officer by the SAO/AO with an outer proforma attached to the case file, for according Orders for commencing payment. The outer sheet on which the Wing Officer's Orders for commencing payment will be accorded, will contain a brief reference to the important pages in the files and pages on which action is yet to be taken. Form A will be filed by Ledger Sections in the IRLA of the concerned officer.

One set of above documents will be sent to T Wing SS Co-ordination Group for opening a new file for T Wing and forwarding it to T Wing Section, according to the last digit of CDA (O) Account No., that would be handling the TA/DA entitlements for that officer.

To record particulars of new Accounts by LW SS Co-ord (Org & Audit) on Commission, Re-employment, etc., Permanent 'A' List Register will be maintained by LW SS Co-ord (Org & Audit) in the prescribed format given at **Annexure 15** as per the fly leaf instructions thereto. Handing over of accounts with the case file to concerned ledger sections will be monitored through maintenance of **Annexure 16** with reference to the fly leaf instructions thereto.



**108. SPECIAL PROCEDURE IN OPENING OF NEW LEDGER ACCOUNTS FOR THOSE GRANTED COMMISSION IN THE TERRITORIAL ARMY:**

In the case of officers granted Commission in the Territorial Army, a slightly modified procedure, as described below, will be followed for opening of the IRLAs.

A single composite IRLA will be opened on the authority of the Commissioning Order etc. after duly ascertaining from Central Index Group of 'R' Section, in the manner described already, that no previous Account for the officer exists. This composite IRLA will contain the following documents:

- i) IAFF-1017 (Outer-I)
- ii) IAFF-1017 (Outer-I-A)
- iii) IAFF-1017 (Outer II)
- iv) IAFF-1017 (Outer II-A)
- v) A sheet to show the details of paid service for increments of pay.

This composite Ledger, together with the case file of the officer, will after entry in the 'A' List and 'B' List Register, as described in **Para 107** above, be transferred to the concerned Ledger Section i.e. Section 19 responsible for making payment to these officers. These officers usually hold other than Army appointments and will come into the payment of PCDA (O) only intermittently when they are to undergo prescribed courses of Military training and have to be paid Military Pay and Allowances for such period of training. The Ledger Section 19 will receive the Ledger with case file and carry out the fixation of the entitlement for payment to the officer. On the same audit cage, Ledger Wing will also endorse the fact of payment made by noting 'Paid' over the initials of Accounts Officer of Ledger Section.

In case, these Part time TA Officers are embodied for service under Rule 33 of TA Act or on the permanent staff under Rule 21-A of TA Act, the Ledger mentioned above will on such occasion be sent to the SS Co-ordination (Audit), by the Ledger Section along with the basic documents showing embodiment under the above Rules of TA Act. LW SS Co-ordination (Audit) will attach the following:

- i) IAFF-1017 (Outer-I)
- ii) IAFF-1017 (Outer-I-A)
- iii) IAFF-1017 (Outer-II)
- iv) IAFF-1017 (Outer II-A)
- v) A sheet to show the details of paid service for increments of pay.

The IRLA will then be sent in the normal manner to the Ledger Section 19 entrusted with the payment of TA officers when embodied on permanent staff or for Military service.

**109.** Simultaneously with the opening of new Ledger Accounts for all types of cases (in the manner described above), Transcription Sheets containing the Name, the CDA (O) Account Number, Personal Number (i.e. a Number that is assigned to each officer on grant of Commission by the Administrative authorities for Administrative Identification of the officer) and other relevant particulars pertaining to each officer will be prepared by LW-SS Co-ord(Audit) and sent to the EDP Centre for holding the record in the system. EDP Centre will maintain the record in systems on Commission of the officer, subsequent posting, Deputation, Reversion, Retirement, etc., with due flags and the monthly report regarding addition, deletion to the Master will be forwarded to Record Section for their linking, reconciliation and submission of Quarterly Report to PCDA (O).

**110. ISSUE OF WING ORDERS / CIRCULARS:**

All decisions of general applicability taken by the PCDA/Wing Officer in individual cases and other general instructions concerning only Ledger Wing will be conveyed to the Sections through the media of 'Wing Orders'. Orders of an adhoc nature of the PCDA/Wing Officer requiring implementation by Section will be notified through 'Wing Circulars'. The compliance of the instructions issued vide Wing Orders and Wing Circulars will be monitored by them and periodical reporting will be done to the respective higher authorities.

**111. LAST PAY CERTIFICATE (LPC) FROM THE AGENCIES, WHO HAVE ADMITTED PAY & ALLOWANCES TO OFFICERS PRIOR TO COMMISSION IN ARMY/DURING DEPUTATION, SECONDMENT, ETC., PRIOR TO REVERSION TO ARMY SERVICE:**

LPCs when received will be linked in a Register maintained for this purpose and passed on to Sections against the dated initials of the Asst. Accounts Officer / Section Officer (Accounts) concerned.

The receipt of LPC will be watched through LPC Register as given in **Annexure 13**.

- (i) When the Form 'A' to AO 03/03 received from the officer indicates that he/she was paid by a Department under a Central Government or by a State Government prior to the grant of Commission in the Army, the full particulars of the Last Audit Officer by whom he was paid, should be ascertained and action taken to call for the LPC.
- (ii) When PBOR is granted Commission, action should be taken to call for the LPC from the PAO concerned.
- (iii) When an officer reverts back to Military duty from Deputation or Secondment etc., the LPC should be called for from the Audit Officer concerned.

Periodical reminders will be issued wherever necessary, to get the LPC.

**112. MAINTENANCE OF PEACE / INTERIM / WAR ESTABLISHMENT:**

All Government letters communicating Peace/ Interim/ War Establishment will be received centrally in LW SS Co-ordination (Audit) from Record Section and entered in a separate Register in the prescribed format at **Annexure 17**. Copies of these letters will be made out and attested by the Asst Accounts Officer and the attested copies will be handed over to the Sr. Accounts Officer / Accounts officer of the Nominal Roll Cell and his/her initials obtained. Peace / Interim / War Establishment letters will be filed in the files maintained separately for each Arm of Service/ Corps by the LW Senior Superintendent Co-ordination group. It will be

the duty of LW SS Co-ordination (Audit) Section to maintain the updated record of authorized strength of Army officers in each rank in various units, HQ Formation, Establishments, Training Institutions etc., duly issuing reminders to respective Executive Authorities to call for and obtain extensions/further sanctions/Govt. letters for PEs/WEs originally authorized.

On receipt of Govt. letter relating to raising of a new unit / formations, a Nominal Roll file will be opened for each unit / formation so raised. A proforma as in **Annexure 18** will also be opened and pasted on the Inner Cover of the file. The relevant particulars therein will also be duly completed. The file with the copy of Government letter will then be handed over to the Nominal Roll Cell.

### **113. CONFERENCES:**

A conference of all SAOs/AOs and AAOs/SO (A) in LW will be arranged every month by the LW Co-ordination Section in consultation with the Wing Officer. These conferences will be chaired by the Wing Officer. Latest Instructional Orders, revised rules on various entitlements, clarifications through Technical Section Circulars, existing procedures etc. and consequent actions for implementation to be taken and current status of various areas of work dealt with in Ledger Wing will be discussed in the conference, along with any other points of special interest/area of work.

### **114. DUTIES OF LEDGER SECTIONS:**

Ledger Wing has 19 Sections, Section 1 to 17 dealing with accounts of officers holding rank of Lt. to Col., Section 18 handling the Accounts of Brig. and above ranks and Section 19 for TA Officers. Total 8 tasks are earmarked to each Ledger Section and the Accounts are distributed accordingly. The duties of Ledger Sections are given below:

- i) (a) Verification of correctness of Fixation of pay on first Commission, Re-employment carried out by EDP Centre.  
(b) Fixation of pay on reversion from Deputation/Secondment.
- ii) Cessation of pay on Retirement (Superannuation or Pre-mature)/Release/Death/Invalidment/Secondment/Deputation to Civil Department and Dismissal, removal from service, Cashiering etc.
- iii) Verification of correctness of Fixation of pay on promotion carried out by EDP Centre based on Part II Orders for Select Ranks, DGN for SSC officers, authority letters from MS Br., IHQ of MoD(Army)/ DGAFMS for Non-select ranks.
- iv) Verification of correctness of increments of pay adjusted by EDP Centre.
- v) Scrutiny of Draft Gazette Notification and action required, if any, based on Gazette Notifications.
- vi) (a) Issue inputs for change of Bankers to EDP Centre for updation of Salary Master.  
(b) Audit and payment of all types of claims related with Pay and Allowances, (except TA/DA & LTC since being done by T Wing) on system controlled FIRST IN FIRST OUT basis.

- (c) Post-audit of HRA admitted based on Part II Orders and Outfit Allowance admitted through system by EDP Centre.
- vii) Payment of Terminal Gratuity claim in r/o SSC officers.
- viii) Claim for verifying past broken periods of previous service to reckon for pension.
- ix) Rendition of Final Full Pay Commissioned Service Certificate (**Form No.73 as given at Annexure 71 to this chapter**) to the Principal CDA (P) Allahabad in respect of Officers proceeding on Retirement on Superannuation.
- x) Payment of Pay & Allowances of Territorial Army Officers.
- xi) Payment to officers serving abroad.
- xii) Payment of advance for purchase of Motor Conveyance, Personal Computer advance, HBA, Advance of Pay on Transfer / Leave.
- xiii) Compensation for loss of kit, clothing etc.
- xiv) Reimbursement of medical charges for Out-Patient treatment in Civil Hospitals.
- xv) Officiating Command Allowance: NCC Officers.
- xvi) Study Allowance to officers granted Study Leave.
- xvii) Verification of Army Group Insurance Fund Final Settlement claim & its onward transmission to AGI Directorate for payment.
- xviii) Recovery of Army Officers' Benevolent Fund and Armed Forces Medical Services Officers' fund.
- xix) Maintenance of DSOP Fund Account and its payment on final settlement.
- xx) Remittance of Family Allotments & Maintenance Allowance.
- xxi) Dealing with RTI & legal cases related to Pay & Allowances entitlements of officers.
- xxii) Recovery/Refund of Licence Fee and allied charges for accommodation allotted by Defence Estate Officer etc.
- xxiii) Forwarding of Non-Effective Accounts to Permanent Record Section after recovery/release of final debit/credit balance on clearance from Test Audit authority.
- xxiv) Maintenance of NE Accounts Register for monitoring timely action regarding Final settlement.
- xxv) Maintenance of residual Accounts of Non-effective cases.

#### **115. DUTIES OF A TASK HOLDER IN LEDGER SECTIONS:**

- i) Every Auditor should know definitely his/her area of work and also where the records pertaining to his/her work are kept both on the system and physically in his/her section.

- ii) He/she should be aware of the list of all officers whose Accounts are maintained in his/her task on the system and ensure their correctness.
- iii) He/she should ensure that no officer's Name whose Account is held by him/her is omitted in the list.
- iv) He/she will audit all Draft Gazette Notifications with the utmost promptitude and enter all casualties in IAFF - 1017 Outer II and note changes in Pay and Allowances in the Entitlement cage. He/she will prepare inputs wherever required. Complicated cases, which he/she is not able to clear/dispose off, will be brought to the notice of the AAO/SO (A)/SAO/AO for guidance/ Orders.
- v) He/she will review the details and entries in all the Registers maintained in the Group and take action on the cases pertaining to his/her task.
- vi) He/she will maintain an online workbook wherein 'R' Section will enter all letters, claims, etc. received by his/her task and mark the disposals therein, so that AAO/SO (A) and SAO/AO can scrutinise and clear at their end. A separate record will also be maintained in the workbook in manuscript for Part II Orders received from DO II Cell after their audit, post audit carried out for the same and action if any, required to be taken based on the same before filing them in case file of the officer.
- vii) He/she will dispose off all letters; claims and emails etc. promptly and bring cases finding difficulty to the notice of the SO (A)/AAO/AO/SAO. He/she will also send all the bills/vouchers in bundles on daily basis to LW SS Co-ord (Audit) for their verification, take suitable action, if any, required as per their observations and file the actioned bills/vouchers in the case file of the officer.
- viii) He/she will keep all the IRLAs pertaining to his/her task in the space allotted to him/her and ensure that no IRLA is lost.
- ix) He/she will maintain online reminder chart to watch replies to original references and issue reminders on due dates.
- x) He/she will audit all claims of personal allowances other than TA/DA/LTC and prepare and submit online Inputs to EDP Centre.
- xi) He/she will watch whether the credits/debits sent by him/her are actually reflected in the IRLA.
- xii) He/she will send Inputs to EDP Centre for change of Bankers for Salary Master Updation and also Declaration of Savings/Proof of Savings received from the officer for regulating Income-Tax.
- xiii) He/she will be prompt in settlement of Retirement benefits.
- xiv) He/she will transfer Non-Effective IRLAs, with NIL balance to credit in IRLA, to the Permanent Record Section and make them available for Statutory Audit for their final review as and when required by them. Any recoveries of Pay and Allowances observed in respect of the officers entitled for Pension during final scrutiny by Test Audit will be intimated to Pension Cell for issuance of amendment to LPC-Cum-Data Sheet to PCDA (P) Allahabad for recovery through Pension and clearing the Test Audit observations after receipt of Corrigendum PPO from PCDA (P) Allahabad. However, in case of officers not entitled for Pension, the officers will be contacted on last unit where they served before release and on the last residential address available in the case file to refund the

amount of over-issue/incorrect payment, through MRO in favour of PCDA (O), Pune. The cases will be perused till finality in order to settle the Test Audit Observations/Objections.

#### **116. FUNCTIONS OF LEDGER WING:**

##### **VERIFICATION OF CORRECTNESS OF FIXATION OF PAY ON FIRST COMMISSION AND ON RE-EMPLOYMENT CARRIED OUT BY EDP:**

The pay of every officer granted Commission shall be verified with reference to the terms & conditions of Service laid down in the various Army Instructions, Govt. letters under which the officer is granted Commission, as indicated in the Commission Orders.

##### **I. While fixing pay as above, it will be ensured that:**

- a) The Orders of the Wing Officer exist for opening of the IRLA and commencement of payment.
- b) The officer has reported for duty by the due date as indicated in the Commissioning Order or on expiry of joining leave, if any granted.
- c) Correctness of pay fixation carried out by system will be verified.
- d) The LPC has been received wherever necessary from the previous Audit Officer and if not, Orders for provisional payment have been obtained from PCDA/Wing Officer.

##### **II. In the case of re-employed officers, the following additional points will also be ensured:**

- a) That the Rank, Name and CDA (O) Account No. etc. on the new file agree with those on the old case file and IRLA and that there is at least one day's interval between the date of Retirement and re-employment.
- b) That if the officer is a pensioner, the pay fixed on re-employment is intimated to the PCDA (Pensions) Allahabad to regulate the payment of Dearness Relief on pension.
- c) That Dearness Allowance is calculated and paid w.r.t. the pay fixed before deducting pension.

##### **III. The following particulars will be entered in the IRLA in the appropriate columns:**

- a) Rank, Name, CDA (O) Account Number and date of increment.
- b) Nature of Commission, the Army Instruction or any other special order under which the Commission granted, Arm of service, date of birth / ante date seniority for pay, promotion and or Pension if any, and the marital status of the officer.
- c) All other relevant particulars such as whether a Permanent/Temporary Civil Govt. servant and Payment Authority, the previous Audit Controller, PAN, E-mail ID etc. as furnished in the Form 'A'.
- d) Previous service particulars, if any, with the length of service and pay last drawn, wherever applicable and necessary for initial fixation of pay in the present engagement.
- e) Joining leave, if any granted.
- f) Annual leave, if any, availed of in the earlier spell during the year, if he/she is a re-employed officer.

- g) Title to Annual Leave and Sick Leave, Furlough Leave, Maternity Leave etc. on the top of Leave Account sheet of IRLA, according to the nature of Commission and the relevant rules affecting each case.
- h) Period of engagement in the tenure column, wherever applicable.

**117. RECEIPT AND DISTRIBUTION OF DAK:**

All diarized DAK intended for the Section will be received by the SAO / AO from 'R' Section through a DAK folder and will be accounted for as prescribed in OM Part I.

**118. ISSUE OF INPUT:**

An input is the documentary medium through which each Ledger Section intimates EDP Centre, the entitlements of Pay and Allowances of officers fixed/revised periodically by them. These inputs form the authority for Section to regulate their disbursement of Pay and Allowances to the officers concerned.

**119. ISSUE OF AUTHORISATION SLIP:**

An Authorization Slip is a documentary medium through which entitlement of Pay is intimated to EDP Centre.

Authorization slips for pay entitlements are prepared from audit cages.

- i) Rank, Name and A/C No. of the officer concerned.
- ii) Authority on which it is based.
- iii) Date of casualty and the total rates of Pay and Allowances due per month, expressed in figures as well as in words.

PCDA (O) F- 243 R (**vide Annexure 19**) is used for communicating entitlements through the audit cages of IRLA to EDP Centre.

Authorization Slips so prepared will be submitted with the IRLA and the relevant documents to the SAO/Accounts Officer through the AAO/SO (A). The SAO/AO will, after check, initial the Authorization Slips and audit cages in the IRLA. He/She affixes the 'Payment Authority' seal on the original AS. He/She will also affix stamp 'Payment Authority Seal affixed on original' on the duplicate copy of AS and initial this entry. The Authorization Slips are then arranged task wise and the document number is allotted in the right top box. They are sent to the EDP Centre through the Transit Register specially maintained for this purpose as per **Annexure 20** with reference to the fly leaf instructions thereto.

When Authorization Slips are received from EDP Centre, they will be checked to see that the entitlements are drawn correctly and credited in his/her Pay Account.

**120. DO II TRANSCRIPTION SHEETS (INPUTS):**

i. Ledger Sections will prepare DO II inputs for intimating changes in Pay and Allowances due to revision of pay fixation, grant of Substantive Promotion (based on Draft Gazette Notifications) or for correction in the Authorization Slip generated by EDP Centre based on Part II Orders.

ii. Such input batches will be received in LW SS Co-ord (Audit) and scrutinized to ensure that all relevant columns have been completed and forwarded to EDP Centre on daily basis.

The validation lists generated by EDP Centre will be purified by LW SS Co-ord (Audit). The financial effect, based on the inputs, will be given in the IRLA and Authorization Slips will be generated by EDP Centre. The AS along with the calculation sheet and original inputs will be sent to Ledger Sections for confirmation of correctness and stitching the AS in the IRLA and the calculation sheets in the Case File of the officer. Input batches will be kept separately after receipt from EDP Centre, for future references, if any, required.

#### **121. INCREMENTS OF PAY:**

Consequent upon 6<sup>th</sup> Pay Commission Orders, Annual Increment date is uniform i.e. 1<sup>st</sup> July for all officers, after completion of minimum 6 months service in the rank. Increments of pay due will be allowed as a matter of course by EDP Centre, unless withheld by the Competent Authority. Qualifying service of less than 6 months on account of EOL (without Medical Certificate) between 1<sup>st</sup> July of previous year to 30<sup>th</sup> June of the year under consideration shall have effect of the postponing of increment to 1<sup>st</sup> July of the next year. EOL granted for the following purposes automatically count as qualifying service for pension and for increments without any further sanctions:

- i. EOL granted due to inability of an officer to join or rejoin duty on account of Civil commotion, and
- ii. EOL granted to the officer for pursuing higher Technical and Scientific Studies.

In the case of TA Officers, the adjusted date of increment is arrived at after taking into account only the previous embodied service for which Pay and Allowances have been admitted and if he/she is TA officer re-commissioned in the Territorial Army the previous called out, or embodied service and 1/4<sup>th</sup> of the un-embodied service only is allowed.

In cases of EOL due to any reason between 1<sup>st</sup> July of previous year and 30<sup>th</sup> June of current year, EDP Centre will generate a list of such officers and forward to Ledger Sections through LW-SS Co-ord (Audit), for their verification and suitable input, if any required, for admittance of annual increment through system.

When the pay is initially fixed or the increment allowed as above, subsequent adjustments of pay on account of promotion will be carried out on the basis of Notification in Gazette/Part II Orders/Draft Army Orders/Army Orders.

#### **122. PROCESSING BILLS AND VOUCHERS AND SENDING THEM WITH INPUTS FOR CREDITS AND DEBITS ADJUSTMENT IN THE IRLA BY LEDGER SECTIONS FOR VERIFICATION TO LW CO-ORD (AUDIT) SECTION:**

A top-list for debits and credits to be affected through IRLA will be generated by Ledger Sections. The top-list will be verified by the SAO/AO of the Section with the passed bills and ensure the amount appearing in the top-lists agrees with the amount authorized as per the bill. Utmost care will be taken while punching the data in the system, as the corrections, if any required, may not be possible after the allotment the DV number by system for the transaction. DV number will be allotted only after approval of competent authorities e.g. Wing Officer, of Section concerned, as applicable for TA/DA adjustment in T Wing.

Actioned bills will be arranged according to the serial numbers as per top-list and submitted through Transit Register to LW Co-ordination (Audit) for their general scrutiny and 100% checking of top list with the amount authorized for payment/recovery as per the bills.



Bills/vouchers received back from LW Co-ord (Audit) for deleted DV numbers, due to any reasons, will be reprocessed if required, after corrections. Bills/vouchers for accepted transactions sent for verification are filed in the case file in the respective officer, after confirmation of receipts of all vouchers from LW SS Co-ordination (Audit).

**123. ADJUSTMENT OF MRO FOR AMOUNT DEPOSITED BY THE OFFICER INTO GOVT. TREASURY, ON ACCOUNT OF REFUND OF LOANS AND ADVANCES OVER ISSUE OF PAY AND ALLOWANCES AND DEBIT BALANCE OF IRLA ETC:**

Provisions regarding adjustment of MRO are laid down in OM Part-II Vol. I.

As per the procedure in vogue, the officer deposits the amount into treasury duly submitting with three copies of MROs. One copy is retained by the treasury as the duplicate MRO and two copies are returned back to the officer, one as original MRO and second as his/her office copy. The original MRO is submitted by the officer to Audit Section based on which the Transfer Entry, in quadruplicate, will be put up with reference to the respective Code Heads.

Before adjusting the MRO through Punching Media, the Audit Section will invariably verify that the amount deposited by the officer is in favour of PCDA (O) only and not of other Controllers.

Original MRO along-with the TE (Punching Medium) will be forwarded to Co-ordination Section for preparation of consolidated Punching Medium and subsequent transmission along-with Original MROs to Accounts Section (through Transit Register) for further linking with Duplicate MROs (i.e. a copy of MRO retained by treasury and received in Accounts Section through Focal Point Branch). This linking will be required for settlement of monthly Account being received from RBI, CAS, Nagpur.

A copy of Punching Medium/T.E. received from Audit Section will be sent back through Transit Register by Co-ordination Section duly quoting the Punching Medium number and month on the same. Incidentally, audit Section will keep a photo copy of Original MRO in the case file of the officer and link with this Punching Medium number and month of adjustment.

The situation may also arise when a Duplicate MRO is received in Accounts Section but adjustment of Original MRO is not received through Punching Medium from Audit Section for linking. The Accounts Section will forward an extract of the Duplicate MRO to Audit Section for their action to put up the Punching Medium in the same manner as for Original MROs. However, in such cases Audit Section should keep a photocopy of this extract in their record so that whenever the Original MRO is received from the officer, no duplicate Punching Medium will be put up again on the basis of Original MRO, but to link the earlier TE/Punching Medium number and month given by Co-ordination Section for adjustment carried out based on the extract of Duplicate MRO and forward the same to Accounts Section through Co-Ordination group for linking.

Audits Sections will maintain a Register in a prescribed format given at **Annexure 9** to monitor the receipt and adjustment based on OMROs or extracts of DMROs.

Audit Section will submit the Register to Wing Officer/ PCDA (O) on quarterly basis. The monthly report on the subject will also be submitted by Co-ordination Section to PCDA (O) for information.

**124. SCRUTINY OF PART II ORDERS:**

(i) All events in the service career of an Army Officer affecting his/her promotion, Pay and Allowances etc. are notified to audit and administrative authorities through the medium of Part II Orders by the C.O. / O.C. of the unit / formation on the strength of which the concerned officer is borne.

(ii) The types of casualties to be notified in Part II Orders and the procedure thereof are contained in the Pamphlet of "Documentation Procedure for Publication of Part II Orders (Officers)" issued by AG's Branch IHQ of MoD (Army). Certificates, wherever necessary, to be incorporated in the Part II Orders for various entitlements are also mentioned at "Documentation Procedure for Publication of Part II Orders (Officers)".

(iii) All Part II Orders validated in fixed validation and accepted in Certificate Audit by DO II Cell will be processed.

(iv) The validation reports will be generated by EDP Centre, if required for manual verification by Ledger Sections e.g. for casualties like Hospitalization, Substantive and Acting Promotions to Select Ranks, Gallantry Awards, HRA, etc. The validation reports, thus generated, alongwith the Part II Orders will be received in Ledger Sections from DO II Cell through Transit Register for checking. The validation reports will be checked 100% by the respective task holder and AAOs/SOs(A) with the Part II Orders and test checked by SAOs/AOs and up-dations wherever required will be given in the validation report. The validation reports will be returned by Ledger Sections to the EDP Co-ord Cell by the date indicated by DO II Cell.

(v) Missing Part II Orders will be called for by EDP Centre, giving suitable messages on Statement of Account and/ on website.

(vi) Authorisation Slips will be generated for category 'A' Part II Orders, which have been validated and accepted. EDP Centre will prepare top list of Part II Orders. Top list will indicate Part II Orders details and whether it is accepted or rejected. In case it is rejected, the reasons for rejection will also be indicated. Top list along with all Part II Orders, AS and calculation sheets will be received through DO II Cell.

(vii) All category 'A' Part II Orders will be submitted by Sr. Auditors/Auditors to SAO/AO in-charge of the Ledger Sections, along with the AS and calculation sheets for review and acceptance. Any corrections, if necessary, will be intimated to EDP Centre through DO II Transcription Sheets with the approval of the Wing Officer, Ledger Sections.

(viii) Part II Orders / casualties rejected in Certificate Audit by DO II Cell will be communicated to the officer through Statement of Account and also received in Ledger Sections alongwith a top list giving the reasons for rejection. A standard memo addressed to officer's unit giving the reasons for rejection and the corrective action to be taken by the units will also be generated by EDP Centre for each rejected Part II Order / casualty, which will be posted on website and also forwarded to the Ledger Section along with the rejected Part II Orders. Ledger Section will correspond, if required, with the unit for seeking clarification or cancellation

of the Part II Order and / or Notification afresh and forward to PCDA (O). In case of Part II Orders / casualties rejected for non receipt of supporting documents, Ledger Sections will check whether the wanting documents have been received by them and if so, the Part II Order alongwith the supporting documents will be sent to DO II Cell for recycling, after taking fresh DAK ID from Record Section.

(ix) Part II Orders Type 'B' i.e. claims, received from DO II Cell after fixed validation, will be audited and processed by Ledger Sections after taking fresh DAK ID from Record Section.

(x) Part II Orders Type 'C' i.e. non-financial casualties received from DO II Cell after validation and acceptance will be noted in the IRLA, if required for certain casualties.

(xi) Actioned Part II Orders after due post audit will be filed in the Case File of the officer, which may be referred to for future linking etc.

#### **125. NEW PENSION SCHEME TO NCC WHOLE-TIME OFFICERS:**

The scheme introduced w.e.f. 01/01/2004 is applicable to NCC whole time officers who join service on or after 01/01/2004 without any former Govt. service. Two copies of application for allotment of P-PAN and Nomination Form will be received in PCDA (O) from the units duly countersigned by unit/executive authority. The scheme has two tiers i.e. Tier-1 and Tier-2. Tier-1 contribution (not withdrawable) will be mandatory and Tier-2 will be optional. Tier-1 contribution is 10% of Basic Pay + DA. Govt. will also make equal matching contribution. Tier-1 recovery will commence from the salary of the month following the month in which the officer joined service. No recovery will be made for the month of joining. No DSOP Fund subscription will be recovered from them.

#### **126. ACTION OF LEDGER SECTIONS ON PART II ORDERS NOTIFYING FORFEITURE OF SERVICE:**

Forfeiture of Service for various purposes is a punishment awarded under the Army Act, by the executive authorities empowered there under. Part II Orders notifying forfeiture of service will be examined to see whether the forfeiture is:

- i) for pay or
- ii) for promotion or
- iii) for pay and promotion or
- iv) for Qualifying Service for pension and if so, to what extent on each Account.

An entry in the IRLA in Red Ink will be made of the casualty.

A) In the case of forfeiture of service for pay only:

- a) The date of increment will be postponed suitably.
- b) The adjusted date of increment will be noted in the IRLA.
- c) The increment accruing subsequent to the date of forfeiture based on the revised seniority for pay will be readjusted by sending input to EDP Centre.

- B) In the case of forfeiture of service is for only promotion.
- a) The revised date of seniority after taking into account the extent of forfeiture will be arrived at and prominently noted in the relevant portion of the IRLA and
  - b) Acting and Substantive Promotions granted, subsequent to the date of the award will be checked to see that they are in accordance with the revised date of seniority.
- C) In the case of forfeiture of service both for pay and promotion, action as mentioned at (A) and (B) above will be taken.
- D) Forfeiture of service ordered for pension will be noted in the Casualty Sheet of the officer citing reference to the Part II Order and subsequently the Gazette Notification. Such cases will also be included in the report 'Data Affecting Pension'.

**Note :** It will be ensured that any type of the above forfeiture is prominently noted in the IRLA so that it can be seen at a glance at the time of rendering Full Pay Commissioned Service Certificate to PCDA(P) Allahabad alongwith LPC-Cum-Data Sheet on Retirement, Death, Invalidment, etc. or Administrative Authorities, if required by them.

#### **127. PT II ORDERS NOTIFYING PAY RELATED CASUALTIES OF TA OFFICERS:**

DO II Cell will process the Part II Orders notifying the casualties of TA officers in a normal manner like regular officers. However, casualties having financial implications will be adjusted by Ledger Section 19. The same will be forwarded by DO II Cell to Ledger Section 19 under Top List on daily basis for their action. In case of promotions and leave entitlements, Part II Orders will be post audited 100% by Ledger Section 19 and necessary inputs, if any, will be issued to correct the discrepancy noticed therein.

Part II Orders related to commencement and stoppage of Pay will be dealt with by Ledger Section 19 with reference to the details of Embodiment, Disembodiment and Annual Training etc., received from the units concerned with reference to the Pay claims. Ledger Section 19 will issue an Authorization Slip to commence/stop the Pay from the date of Embodiment/Disembodiment respectively.

Ledger Section 19 will be responsible to count the Qualifying Service towards Pay and Pension purpose and accordingly issue Authorization Slip for Substantive Promotions, Acting Promotions, Increments etc., to EDP Centre for suitable adjustment. In case of debit balance in the IRLA due to over-issue of Pay etc., on Disembodiment, the officer, through his/her parent unit, will be requested to remit the amount in Treasury in favour of PCDA (O) through MRO.

On completion of 365 days of Embodied Service, Annual Increment will be admitted at the rate of 3% of Pay in Pay Band, Grade Pay and NPA, if any, by issue of Authorization Slip by Ledger Section 19 to EDP Centre.

The following types of casualties pertaining to the above officers will be checked and acted upon as specified under each type of casualty.

Officers granted Commission in the Territorial Army are required to undergo training while holding such Commission. The various types of training prescribed for such officers and the authorities competent to embody these officers for each type of training are laid down in Rules 18 to 22 TA Act and Rules 1948.

**1. PART II ORDERS NOTIFYING EMBODIMENT FOR ANNUAL TRAINING:**

In the audit of these Part II Orders, it will be seen:

- i) That the Notification is not time-barred.
- ii) That the officer had undergone Recruit training before his/her embodiment for annual training and if he/she had not undergone, recruit training, Orders of administrative authorities exempting him/her from undergoing Recruit training exist.
- iii) That in case the officer is embodied in a Provincial Unit, the total period of embodiment for training does not exceed two calendar months in a training year.
- iv) That in case, he is embodied in an urban unit (other than Railway Engineers / Signals, P & T) the total period of training attended in hours does not exceed 60 days in a training year.
- v) That the period of embodiment on account of annual training camp viz. minimum 8 days and a maximum of 14 days are taken into account while arriving at the total period of 60 days mentioned above.
- vi) That the period of embodiment for purposes of attending promotion/retention/ Hindi examination or period of hospitalization for medical categorization are included while arriving at the total period of annual training in a training year.

**Note:** Periods for which an officer is embodied for ceremonial parades will be in addition to the period of annual training.

- vii) That if the officer is a Civil Government servant, he/she is embodied for annual training from the date he/she reports to the unit for training.
- viii) That the Part II Order in all cases is properly linked and claim for pay called for, if the same is not received at the time of noting the Part II Order notifying embodiment for annual training in the IRLA of the officer. In case where claims are received and corresponding Part II Order is not received, the Part II Order will be called for.
- ix) That a suitable note of the training is kept in the IRLA.

**2. PART II ORDERS FOR EMBODIMENT FOR VOLUNTARY TRAINING/COURSES:**

In auditing Part II Orders for embodiment for voluntary training/Course, it will be seen that:

- i) The embodiment is ordered under Rule 21 of TA Act and Rules and that the period of vacancy as per Government Sanction i.e. for one month, two months etc. as the case may be, is specified in the order.

- ii) A vacancy exists as per the particulars of allotments/sub allotments of authorized vacancies recorded in the Register maintained for the purpose citing reference to the No. and date of Government letter and Area Commander's letters and that these authorities have been quoted in the appropriate column of the Part II Order. The existence of vacancy on account of voluntary / courses will be watched through a register in a format given at **Annexure 21** with reference to the fly leaf instructions thereto.
- iii) The Notifications are not time-barred.
- iv) The period of voluntary training does not extend into another training year.
- v) The officer, if a civil Government servant, is embodied from the date he/she reports to the unit for training.
- vi) A note in the IRLA is kept of the training and claims for pay watched. In case of non-receipt of claim for pay the same may be called for. In case, where claims are received and corresponding Part II Order is not received, the Part II Orders will be called for.

**3.(a) EMBODIMENT UNDER RULE 33/RULE 21-A TA ACT/ RULES 1948:**

TA Units/Officers are embodied by the Central Government for military service or for such other purposes as specified from time to time under Rule 33 TA Act and Rules 1948 and by the ADG TA, TA Directorate at IHQ of MoD(Army) under Rule 21-A TA Act and Rules 1948 for service on the permanent staff of TA Units. In the audit of Part II Orders relating to such Notifications, it will be seen that -

- i) If the embodiment is under Rule 33, TA Act and Rules, 1948, the orders of the Government or such other authority as may be specified by Government exist for the embodiment.
- ii) If the embodiment is under Rule 21-A TA Act and Rules 1948, the Army HQrs letter posting the officer on permanent staff has been received and the appointment against which the posting is made is vacant with reference to the documents available.
- iii) If the officer embodied is a permanent Civil Government Servant/Pensioner, he/she is embodied from the date of reporting for duty.

The Part II Orders notifying embodiment under Rule 21-A or 33 of TA Act and Rules 1948 when received in Ledger Section, action will be taken to transfer the Accounts to organization sub-Section of Ledger Sections. On receipt of the Account back from the organization sub-Section, the Section concerned in LW receiving the Account will ensure that the authority for the embodiment under Rule 33/21-A TA Act and Rules 1948 is entered in the appropriate column in the IRLA. Audit cage will then be drawn as under:

- a)
  - i) In the case of officers embodied under Rule 33 of the TA Act and Rules 1948, pay will be admitted under Schedule IV of the said Act as for regular Army Officers.
  - ii) In the case of officers embodied under Rule 21-A of the TA Act, Pay will be drawn under Schedule III of the said Act i.e. as for Regular Army officers. NIL Audit cage will be simultaneously drawn from the date of expiry of tenure/period of embodiment.

- b) If he/she is a Civil Government servant and in receipt of more Pay in the civil than the Military Pay, Civil Pay will be drawn and debit will be raised for the difference against the Civil Department.
- c) In the case of pensioners, the Pr.CDA (P) will be advised to hold over payment of Pension from the date of embodiment.

**3(b). DISEMBODIMENT UNDER RULE 33 AND 21-A TA ACT AND RULES 1948:**

Part II Orders notifying disembodiment of an officer will be verified to see whether the nature of disembodiment is under Rule 33 or Rule 21-A TA Act and Rules 1948 and linked with the order of disembodiment. It will be ensured in such cases that if the officer is a civil Government servant, he/she is disembodied from the date he/she leaves the unit. A NIL Audit cage will be drawn in the IRLA from the date of disembodiment for stopping payment of Pay and Allowances to the officer. The period of embodied service will also be entered in the statement of periods of embodied service posted in the IRLA for assessing the incremental dates.

**4. PAY CLAIMS OF TA OFFICERS UNDERGOING ANNUAL /VOLUNTARY/ RECRUIT TRAINING/COURSES OF INSTRUCTIONS/POST COMMISSION TRAINING ETC.:**

Claims of TA Officers on Part time engagement for Pay and Allowances for periods of all types of training are preferred in the prescribed proforma. In the audit of such claims, it will be seen that:

- a) The No. and date of the Part II Order have been quoted on the claim in the case of claims for periods of annual training.
- b) The nature and period of training have been specified.
- c) The relevant Part II Orders have been received and observations, if any, raised thereon have been settled.
- d) The claim is countersigned by the OC of the unit.
- e) It is not time barred.
- f) A vacancy is available in the Unit, if the claim is on account of voluntary training/ Courses of Instructions.

**Note:** The above verification will be done from a Register maintained in the Sections, dealing with such claim wherein the Govt. Sanction authorizing the No. of vacancies for voluntary Training / Courses of Instructions, allotment and re-allotment sanctioned by Army HQrs are entered from time to time. In case, a vacancy is not found available for the officer either through allotment or re-allotment by IHQ of MoD (Army), a Govt. Sanction will be insisted upon.

- g) The officer is not a Civil Govt. servant and that, if he/she is a Civil Govt. servant, he/she is embodied only from the date of reporting for training with the unit.
- h) The officer is holding the rank indicated in the claim by verification from the Strength Return (Nominal Roll) of the Unit.

After the claim is thus verified, a suitable note of the details of the claim will be made in the IRLA and in the Register in respect of claims for voluntary training. The last charge will be linked wherever necessary. The Pay cage will then be drawn as per the officer's entitlement in the IRLA.

In the case of officers belonging to Railway (TA) or P&T (TA), care will be taken to see that no Dearness Allowance is admitted while drawing the entitlements. Similarly NPA will not be admitted to officers of AMC (TA) during periods of training. However, NPA in issue, to Civil Govt. servants will be protected, if Pay and Allowances at civil rates are admitted, being higher than Military Pay.

In the case of other Civil Govt. servants, particulars of DA admitted will be intimated to the Civil Accounts Officers for carrying out adjustments considered necessary. The claim will then be suitably endorsed for payment under the signature of the Accounts Officer and passed for payment.

#### **128. CASUALTIES RELATING TO HOSPITALIZATION:**

Part II Orders notifying casualties of Hospital Admission / Discharge for a period more than 30 days, after Certificate Audit will be forwarded by DO II Cell to concerned Ledger Sections under the Top List generated by EDP Centre.

The officers hospitalized due to service reasons will be entitled to get full Pay & Allowances from 1<sup>st</sup> day of Hospitalization till reporting for duty. Provisions of Leave Rule 20 (b) of Leave Rules for the Army (Officers) are to be made applicable for these officers for adjustment of Annual Leave due for the year against this Sick Leave. However, Pay & Allowances in respect of officers admitted to the Hospital for reasons not attributable to and aggravated by Military duties, will be regulated at Furlough rates of Pay after adjustment of Sick Leave with full Pay & Allowances as mentioned at Leave Rule 20 (b) of Leave Rules for the Army (Officers). Admittance of Furlough rates of Pay in such cases is not automatic but based on the recommendation of Medical Board and Competent Authority.

All Hospitalization cases will be monitored through Hospital Admission / Discharge Register at **Annexure 22** with fly leaf instructions thereto.

Validation Reports along with Part II Orders regarding admission to hospital (HOSADM), granted Sick List Concession (SLC) and regularization of absence (REGAL) when received in Ledger Sections from DO II Cell will be audited again by Ledger Sections as per general instructions given in **Para 124** of this chapter.

Casualty codes for stopping Transport Allowance, Field Allowances and SCCIA will be added in the validation report. EDP Centre will generate a list of hospitalization cases on daily basis and action will be taken to regulate Pay and Allowances by Ledger Section by sending inputs to EDP Centre.

Utmost care will be taken by Ledger Sections to regulate the Pay & Allowances as per the entitlement with reference to the Hospitalization either due to Service reasons or otherwise, after calling for the Part II Order rejoining for duties after Hospitalization in the format at **Annexure 23**.



## **129. CASUALTIES RELATING TO DEATH CASES:**

Physical Casualties and Battle Casualties are reported to PCDA (O) Pune immediately on occurrence by Fax/OP IMMEDIATE SIGNAL by the Administrative Authorities of the Units/IHQ of MoD (Army). Such casualties are later notified through the medium of Part II Orders. Immediate action will be taken to review and admit the Pay entitlements as per the Orders and according to the nature of casualties, on receipt of such intimations.

Physical Casualties are casualties which occur in peace areas while those occurring in operational (Battle) areas are called Battle Casualties.

**Note:** An officer who dies in harness is eligible for the cash equivalent of Pay and Dearness Allowance that he/she would have drawn, had he/she gone on Annual Leave due and admissible (but for his/her death) on the date immediately following the date of death. The amount shall be paid to the heir(s) of the deceased officer.

The term 'Pay' for this purpose will be:

Pay as defined in Rule 7 and 127 of the Pay and Allowances Regulations (Officers).

### **A. PHYSICAL CASUALTIES:**

In cases of death classified as 'Physical Casualty', Pay will be immediately stopped from the date following the date of death.

### **B. BATTLE CASUALTIES:**

Entitlements admissible in the case of Battle Casualties are governed by special Orders.

## **130. OFFICERS REPORTED MISSING/KILLED/DIED WHILE SERVING IN THE OPERATIONAL / FIELD SERVICE CONCESSIONAL AREA:**

In the case of officers reported missing/killed/died while serving in operational/field concessional areas, the Audit cage will be revised admitting the Special Family Allowance at the rates authorized in Government Orders from time to time, from the date following the date of death or casualty. Special Family Pension admissible to the family of the officer will simultaneously be called for from the PCDA (P) Allahabad.

As regards the payment of Special Allowance equal to Special Family Pension in the case of unmarried officers, as soon as the officer is reported missing/killed on account of operation, HQrs Command will initiate action in order to find out, whether the officer had a dependant. On getting the above information, Headquarters Command will refer the matter to IHQ of MoD (Army), AG's Branch, who will issue instructions for payment of the allowance equivalent to the rates of dependent's pension in consultation with the Financial Authorities. This will be watched for in audit for making necessary payment.

In case the dependent is a brother/sister, Headquarters Command will consult the Civil Authorities concerned, as to whether the dependent was mainly supported by the officer. A report will then be submitted to IHQ of MoD (Army), AG's Branch for further instructions as indicated in the above Para.

IRLAs and Case Files of the officers expired in the Battle/War/Operations/Field Concessional Areas and also for reported as POW will be submitted by Ledger Section to FSR Group for their review and suitable action regarding issuance of FPCSC / Final FPCSC addressed to PCDA (P) Allahabad, to Pension Cell, finalization of and calling for documents for DSOP Fund, Leave Encashment, AGIF Subscription, Terminal Gratuity, if any, etc., and also NDCs from all concerned.

**131. OFFICERS REPORTED PRISONERS OF WAR (POW):**

Pay and Allowances including Para Allowance/Specialist Allowance being admitted immediately before becoming a POW will be continued to be paid to officers reported as Prisoners of War. However, HAUCA Allowance if in issue will be discontinued.

**132. PAYMENTS OF OFFICERS SERVING ABROAD:**

The Pay Accounts of officers attached to or serving on the establishment of Indian Embassies, High Commissions and other Missions abroad, other than in UK, will be maintained only nominally by the PCDA (O), the Pay and Allowances due to them being paid by the respective missions. To enable this to be done, a 'Pay Slip' (PCDA (O) F-247) as, at **Annexure 24** showing the last rates of Pay and Allowances as exhibited in the Audit cage of the IRLA except KMA and the regular monthly deductions, such as Income Tax, Education Cess, DSOP Fund Subscriptions, PLI Premium, AGIF Subscription, AOBF Subscription etc., will be prepared in triplicate by the Ledger Section (Presently, by Ledger Section 18). The original will be dispatched by air mail to the officer and the duplicate to the First Secretary of the Embassy or the appropriate similar authority. Any subsequent changes in the rates of Pay and Allowances will also be communicated as above through 'Pay Slips'. When the debits for payments made by the Indian Missions abroad to these officers on the authority of 'Pay Slips' are received in the office through the Controller of Accounts, Ministry of External Affairs, duly supported by the Original Salary Bills of the Officers, the Sections concerned will verify the correctness of each Salary Bill, transcribe the items, in the nominal IRLA of the officer and compile them finally to the relevant Code Heads of the Defence Service Estimates. The DSOP Fund Card and the AGIF Card will also be completed suitably.

DID Schedules for DSOP Fund Subscription, Refund of DSOP Fund advances, AGIF Subscription and refund of HBA, MCA, PCA etc. received from PCDA, HQRs will be noted in IRLA, DSOP Fund Card and Army Group Insurance Fund Card etc. At the end of the financial year, DSOP Fund Statements for these officers will be prepared duly calculating interest thereon at the prevailing rates, in duplicate, one copy to be dispatched to the officer and one copy for record in IRLA. The Closing Balance of DSOP Fund will be intimated to EDP Centre for posting of the same as Opening Balance of next financial year. The amount of interest payable calculated for the financial year will also be intimated to Accounts Section for compilation.

The details of these DSOP Fund Annual Statements will also be endorsed to Technical Section Group I to enable them for rendering Report to CGDA regarding Generation and dispatch of Provident Fund Annual Statement for DAD and Non-DAD.

## **SEAL OF PAYMENT AUTHORITY AND LAST PAY CERTIFICATES:**

**132.(i).** Last Pay Certificates in respect of officers serving in or attached to the establishment of High Commission of India in the UK will be issued to the High Commission of India in U.K.

**132.(ii).** Seal for Payment Authority and Last Pay Certificates to be issued to various authorities are kept under the Safe Custody of Wing Officer, Admin Section. Proper Registers mentioned at **Annexure 25 & 26** will be maintained by Ledger Sections to monitor the cases wherever such seals are affixed and intimated to other agencies for making payment.

On shifting the system to pHp platform, the Pay details and information available in system for preparation of LPCs and revised Pay Slips will be provided to Audit Sections for their verification and further incorporation of any other required information. The LPCs will be generated and issued to borrowing Departments and Foreign Embassies etc., centrally by LW-SS Co-ord (Audit) Section, after the approval of SAO/AO, Audit Section, duly affixing LPC Seal thereon.

**133.(i)** Pay Accounts of Army Officers proceeding abroad on Courses of Instructions, and Study Leave will continue to be maintained by the PCDA (O). Such Officers, other than those proceeding to the United Kingdom will, however, be allowed to draw advances in the Foreign Country within the net entitlements on Advance of Pay Book (IAFF 1034) and the balance will be remitted to their bankers in India every month in the normal manner. The limits of advances that may be drawn by officers in Foreign Currency will be as laid down in the Govt. letter approving the Deputation in each individual case. The procedure for authorizing the drawl of Advances of Pay in such cases will be as follows:-

(a) When the period of Deputation is for a short period, sanction for the payment of Pay and Allowances will be issued by the Defence Ministry to the Missions concerned who will pay the Advance of Pay within the net entitlements of the officers on Advance of Pay Book.

(b) In the case of long term Deputation, the Controller of Accounts, Ministry of External Affairs will issue necessary authorization to the Mission concerned to make payment to the Officers on the authority of the Government sanction. The Ledger Section concerned will immediately on receipt of the Government sanction and intimation regarding the date of departure of the officer from India, furnish the Mission/Embassy with full details of Pay and Allowances admissible to the officer and the net monthly emoluments available for payment to the officer. Intimation from the Mission/Embassy regarding the details of payment made and also the debits for the same supported by the vouchers through the Controllers of Accounts, Ministry of External Affairs, New Delhi will be received by the PCDA (O). The Ledger Section concerned will verify that the payments made are within the officer's entitlements; carry out necessary adjustments in the IRLA of the officer concerned and compile the amounts to the relevant heads of Defence Services Estimates.

Whenever there is a debit balance in the IRLA for officers proceeding / proceeded on Deputation to UN Missions, Embassy (also on Civil Deputations) etc., due to non / late intimation, Last Pay Certificates / Pay Slips will be issued only after liquidation of debit balance, through adjustment of MROs to be deposited by the officers into treasury in favour PCDA (O). Any documentary evidence e.g. Departure report etc., indicating the officer's SOS for proceeding to such Missions will be considered for stoppage of Pay and authority letter for the same will be called for from the executives for approval for such posting / Deputation abroad.

**(ii)** In the case of officers on Courses of Instructions, Study Leave and Temporary Duty in the United Kingdom, the special arrangement for payment is detailed below.

(a) The IRLA will be closed on the 15th of each month after taking into account any advances issued in UK and intimated to the PCDA (O) and standing deductions and a Statement of Account in triplicate sent to the High Commission by air mail. The latter will pay to the officer the amount shown on the Statement of Account less any advances drawn, but not reported to this office. One copy of the Statement of Account will be returned by the High Commission by the 1st of the following month, noting therein all payments made. The entries in the IRLAs will be completed with reference to these Statements of Account.

(b) The Statements of Account of all such officers will be collected by the LW SS Co-ord (Admin) and dispatched to the High Commission. The prompt return of one copy as required above will be watched by LW Co-ord (AN) through a Register maintained for this purpose (See **Annexure 6** to Para 94.A(a)).

#### **134. CLAIMS DEALT WITH IN LEDGER WING:**

Apart from the entitlements of Pay and Allowances of officers, which would be regulated according to the casualties notified in Part II Orders, Govt. Orders and Gazette Notifications, certain entitlements are claimed by officers on Contingent Bills or such other specially prescribed documents. Some of these entitlements which will be admissible only on claims from officers will be either an adhoc lump-sum grant of non recurring nature or payment of recurring nature i.e. entitlement once admitted would be payable every month till the title for that entitlement ceases. Again some of the items claimed are treated as pay for all purposes while some others are not so treated. Items treated as pay for all purposes and such other allowances, the rates of which depend upon the rank of the officer concerned, will after audit by DO II Cell, be adjusted through the Audit cages of the IRLAs by EDP Centre. These claims will, whenever necessary, contain reference to Part II Orders for the casualties based on which the claims are prepared (Such as a Part II Orders for claiming Children Education Allowance, Encashment of Annual Leave while availing LTC etc).

##### **I. Claims of recurring nature:**

Items passed through Audit cage.

- a. Qualification Pay claims.
- b. Technical Allowance claims.

##### **II. Claims of non recurring nature:**

i) Item passed through Audit cage.

- a. Claims for Pay and Allowances of TA officers for voluntary/ annual/recruit training/post commission training, ceremonial parade, Courses of Instructions etc.

ii) Items which are not passed through Audit cage.

- a. Claims for Qualification Grant.

- b. Officiating Command Allowance claims.
- c. Terminal Gratuity claims.
- d. Reimbursement of Medical charges on OPD treatment.

**135. AUDIT POINTS TO BE OBSERVED IN DEALING WITH CLAIMS:**

The various audit checks to be exercised over claims are laid down in the relevant Paras of Defence Audit Code and OM Part II Vol. I. In addition, the following general points will be seen while dealing with claims.

It will be verified that:

- (i) The Personal No., CDA (O) Account No., Rank and Name as shown in the claim agree with those in the IRLA of the officer.
- (ii) The signature on the claim agrees with the Specimen Signature on record i.e. on the previous claims or Form 'A' and the required Revenue Stamp is affixed on the claim, wherever necessary.

**Note:** The following percentage check will be exercised at supervisory level:

- (a) AAO/SO (A) - 100% check of signature over ` 10,000/-.
- (b) SAOs/AOs 100% check of signature of the claimants as well as the sanctioning authorities in respect of claim over ` 25,000/- in each case.
- (c) In addition to the above, AAOs/SOs(A)/SAOs/AOs will exercise test check in selected other cases at their discretion to ensure that their auditors are exercising 100% check over signature of both the claimants and the sanctioning authorities in respect of all the claims received.
- (iii) The claim is countersigned by the Competent Authority and his signature agrees with the Specimen Signature on record with Technical Section or in his personal case file.
- (iv) The sanction has been accorded by the Competent Authority and the signature in the sanction tallies with the Specimen Signature on record with Technical Section or in his personal case file.
- (v) If the sanction has been conveyed by an officer on behalf of the Competent Authority such an officer has been authorised to do so.
- (vi) The title to the particular item claimed in the bill exists according to the relevant rules.
- (vii) The claim is not time barred.
- (viii) Income Tax if any, due is worked out and debited in the IRLA.
- (ix) In respect of claims of a non-recurring nature and long term advances a suitable entry is made in the inner-side of the first sheet of the IRLA (IAFF 1017 Outer -1A).

- Note 1.** When a claim is found in order, necessary payment enforcement on the claim will be made and the amount (in figure as well as in words), for which the claim is passed, credited in the IRLA of the officer and necessary input to EDP Centre is given.
- 2.** A letter of intimation to the officer will be prepared and sent regarding the remittance or admittance of the claim in the prescribed format at **Annexure 27**.
- 3. REMITTANCE OF NON RECURRING NATURE, LOANS AND ADVANCES, RETIREMENT/TERMINAL BENEFITS, CREDIT BALANCE OF IRLA, ETC.**

Payment for claims dealt with by Ledger Sections e.g. DSOP Fund Advances & Final Withdrawals, Loans and Advances Final Settlement of DSOP Fund, Annual Leave encashment payment on Retirement/Release, Terminal Gratuity and other payments, etc. are released by Disbursement Section under CMP Payment System based on Soft copy, vouchers and D P sheets along with the consolidated summary sheet received from LW SS Co-ord (Audit) Section.

**ENTITLEMENTS OF ARMY OFFICERS BEING ADMITTED BASED ON THE CONTINGENT BILLS AND VOUCHERS BY LEDGER SECTIONS:**

**136. QUALIFICATION GRANT FOR MNS OFFICERS:**

MNS Officers who are in possession of one or more qualifications listed below are entitled to lump sum Qualification Grant of ` 3,000/- (w.e.f. 01/08/97.)

- a) Operation Theatre class I.
- b) Diploma in Nursing Education.
- c) Pediatric Nursing.
- d) Psychiatric Nursing.
- e) Orthopedic Nursing.

**137. QUALIFICATION GRANT:**

**A.** (i) Qualification Grant is a lump sum grant payable to an officer on acquiring the prescribed qualification. Officers who possess the necessary qualifications listed in Appendix to Para 1 of GoI MoD letter No. A/63088/GS/MT-10/795(C)/D(GS II) dated 25 June 10 (including equivalence of qualifications and change in nomenclatures of the courses intimated by DGMT-MT10) given at **Annexure 28** to this chapter will be entitled to Qualification Grant at the rates mentioned below.

	Qualifications	w.e.f. 01 Sep 08*
a.	Qualifications listed under Category-I	` 20,000/-
b.	Qualifications listed under Category-II	` 15,000/-
c.	Qualifications listed under Category-III	` 9,000/-
d.	Qualifications listed under Category-IV	` 6,000/-

\* The rates applicable as per SPC Orders shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Structure goes up by 50%.

- (ii) Qualification Grant at the prescribed rate shall be paid on each occasion an officer acquired one of the recognized qualification.
- (iii) Qualification Grant is admissible to officers of all ranks.
- (iv) Qualification Grant is admissible for only those fellowship/membership of recognized professional Institute of India or abroad which is acquired with or without an examination, provided the officer has been detailed by Service HQrs for undergoing the study or granted Study Leave for pursuing that study/fellowship. Acquiring membership by merely paying a fee or passage of time should not entitle the officer for grant of Qualification Grant.
- (v) Qualification Grant is not admissible to AMC/ADC officers.
- (vi) Qualification Grant & Technical Allowance is admissible concurrently for distinct and different qualifications.
- (vii) DGMT MT-10 have also confirmed that in case the officer acquires the Qualification not listed as per Appendix A to D of MoD letter dated 25/06/2010, when detailed for the same/ on Study Leave, Qualification Grant may be admitted based on the duration of the course against the serial number of Appendix A to D.

**B. In audit of the Qualification Grant claims, it will be seen that:**

- a) The claim has been preferred in the prescribed proforma given at **Annexure 29**.
- b) The officer is in receipt of pay under Rule 72 P&A Regulations (Officers) Army as amended from time to time.
- c) The claim has been signed by the claimant and countersigned by the Director of the Branch concerned at IHQ of MoD (Army) or by an officer not below the rank of Lt. Col. who has been authorized to countersign the claim.
- d) In case it is countersigned by an officer not below the rank of Lt. Col. other than the Director, that powers to countersign such claims have been delegated to that officer. This will be done by a reference to the delegation letter held on record with Technical Section.
- e) That the signature of the officer on the claim and that of the countersigning authority tally with those held in the personal case file of the officer or in Technical Section.
- f) The claim is not time barred and the sanction of the Competent Authority waiving the time limit is attached in cases of time barred claims.
- g) The officer has completed two or more years of Commissioned Service excluding any ante-date granted.
- h) Qualification Grant is admissible only for the notified course an officer is detailed on or is sanctioned Study Leave for. Any other course the officer may on his own (with or

without the approval of Competent Authority) does not entitle him/her for Qualification Grant.

- i) The qualification in respect of which Qualification Grant is claimed is included in the list of qualifications specified in the relevant Orders as amended from time to time and that for the same qualification no previous claim has been admitted.
- j) The qualification is not the minimum required for entry of the officer in commissioned rank.
- k) In the case of a qualification acquired before being commissioned that a concession in the form of ante-date of seniority, accelerated promotion or Special rate of Pay/Allowances has not been granted in respect of such a qualification.
- l) In case Qualification Grant is claimed for a military qualification, the acquisition of the qualification is notified in Army order/Part II Order.
- m) Qualification Grant will be recovered from officers who are released/retired from service within 5 years from the date they acquire the qualification.
- n) Officers attending DSSC, LMDC, OAME, HC/NDC are granted an additional civil qualification e.g. M Sc, MMS, M-Phil, M Tech etc by affiliated universities. In such cases, QG will be admissible only for the primary qualification.
- o) Qualification Pay for flying related qualification shall also be admissible concurrently with Qualification Grant. In case any Qualification listed for Qualification Grant also qualifies the officer for any other monetary award e.g. Language Award/Allowance, he/she will be entitled to only one such Grant / Award. The officer will give an option to claim any one Grant / Award for that qualification.
- p) Institute/Courses approved by AICTE/DOEACC for IT courses/Institutes granted deemed university status/by Army HQrs for Study Leave purpose will be considered as recognized institute/universities for the purpose of payment of Qualification Grant. In case of doubt officers have to be asked to produce proof of recognition of the institute/course.
- q) Computer Application courses of various levels which can be attended with any graduate level examination will be considered for Qualification Grant and not for Technical Allowance.

After the claim is checked as above, the amount of Qualification Grant as admissible will be noted in the IRLA and input issued to EDP through system.

### **138. TECHNICAL ALLOWANCE:**

**A.** Technical Allowance is payable to an officer on acquiring/possessing the prescribed qualifications vide DGMT, GS branch AHQ letter No. A/63088/GS/MT-10 dated 26.11.01 as amended vide GoI, MoD letter No. A/63088/GS/MT-10/795-C/D (GS-II) dated 25/06/2010, at **Annexure 30.**

**B.** In the audit of Technical Allowance Claims, it will be seen that:



1. The claim has been preferred in the proforma at **Annexure 31** issued vide ADGPS letter No. B/25451/Misc/Offrs/AG/PS-3 (d) dated 30.09.2010.
2. Qualification for which Technical Allowance is being claimed should be an approved qualification as per Orders on the subject.
3. The claim has been signed by the claimant and countersigned by the Director of the Branch concerned at IHQ of MoD (Army) or by an officer not below the rank of Lt. Col. who has been authorized to countersign the claim or by the CO of the unit.
4. The claim is not time barred and the sanction of the Competent Authority waiving the time limit is attached in cases of time barred claims.
5. Technical Allowance is admissible w.e.f. 01/08/97 or from the date of acquisition of qualification which ever is later.
6. Technical Allowance is admissible for maximum of one qualification from each Tier.
7. Technical Allowance for Tier II is admissible to officers holding the substantive rank of Captain. If the acquisition of the qualification is prior to the date of Substantive Capt., Technical Allowance will be admitted only from the date of Substantive Capt.
8. Technical Allowance (Tier II) in r/o officers who do not possess the qualifications for grant of Technical Allowance at Tier I rates is admissible /allowed provided the course undergone is of recognized Universities/Institutes/notified by Ministry of HRD, except in cases of in-service training undergone identified Tier II courses at Military Training Institutions.
9. Qualification Grant and Technical Allowance are concurrently admissible as long as they are based on two different and distinct qualifications.
10. W.e.f. 01.09.2008, the rate of Technical Allowance for courses in Tier-I is ` 2000 p.m. and Technical Allowance for courses in Tier-II is ` 3000 p.m. Maximum amount of Technical Allowance is ` 5000/- p.m. The rates will automatically be raised by 25% every time the Dearness Allowance on the revised pay band goes up by 50%.
11. Officer already in receipt of Technical pay, for a qualification, which figures in the list for Technical Allowances as per the AHQ letter dated 26.11.2001, will be admitted the difference w.e.f. 01/08/97.
12. Technical pay admitted earlier for a qualification, which is not listed in the new list of qualifications as per AHQ letter dated 26.11.2001, will be continued with the same rates.
13. Re-employed officers are entitled to Technical Allowance only when the Competent Authority furnishes a certificate that they are employed on technical or maintenance duty.
14. Officers of the AEC, AMC and ADC are not eligible for Technical Allowance since Technical Allowance is admissible only to technically qualified officers.

Computer Application courses of various levels which can be attended with any graduate level examination will be considered for Qualification Grant and not for Technical Allowance.

15. As per revised Orders, Technical Allowance is admissible irrespective of Corps/Arm of Service and type of Commission. Officers acquiring qualifications listed for Technical Allowance at their own, even through distance learning will also be admitted the Technical Allowance based on the certificate of **Line Directorate** at IHQ of MoD(Army) & DGMT-10 regarding relevance of course with performance of duties.

**139. OFFICIATING COMMAND ALLOWANCE – NCC OFFICERS:**

NCC Officers are entitled to an allowance called Officiating Command Allowance, whenever they are posted to officiate in vacancies of Army Officers Commanding Units and when they fulfill the conditions prescribed for the admissibility of the allowance. The allowance is admissible at rates according to the ranks of the officiating officers.

Claims to Officiating Command Allowance will be dealt with through the Nominal Roll file of the unit in which the NCC Officer officiates in vacancy of Army Officer or through the case file of that officer, if one is available. In the audit of such claims, it will be seen that-

- a) A copy of the sanction of the appropriate authority (Director, NCC, State) approving the officiating arrangement has been attached to the claim and the original thereof is available in the case file.
- b) The claim is not time barred.
- c) The claim is countersigned by the Director, NCC Command / Group HQrs.
- d) The period of officiating arrangement is not less than 21 days and is not on account of absence due to Casual Leave of the original incumbent (Army Officer).
- e) If the vacancy is caused by the sickness of the permanent incumbent, the period of absence exceeds 30 days if the permanent incumbent is hospitalized in the same station and 21 days if otherwise.
- f) The allowance is admissible to Senior Division Officers of the NCC while acting as OC in place of the Commanding Officer of the Senior Division NCC Units.
- g) The rate at which the allowance is claimed is authorized for the rank held by the officer.
- h) Where the allowance is claimed on the basis of acting rank, the relevant Part II Order notifying the grant of acting rank has been received.
- i) The total amount claimed in the bill is correct according to the rate at which and the period for which the allowance is claimed.
- j) As the officiating NCC Officer will not be in the payment of PCDA (O), the payment will be released to the Public Fund Account of the unit by using IAF (CDA) 13 Large.

After the claim is thus audited:

- i) The claim will be linked with the original sanction in the file and the last charge if any.

- ii) An audit enforcement on the claim indicating the rate at which and the period for which admitted in audit will be made.
- iii) A suitable entry in the relevant month's Nominal Roll of the unit and in the IRLA of the permanent incumbent will be made.

Record of Officiating Command Allowance in respect of NCC officers will be maintained through a register in a format given at **Annexure 32**.

#### **140. TERMINAL GRATUITY CLAIMS:**

Short Service Commissioned officers of the Army are entitled to a lump-sum terminal payment called "Terminal Gratuity" on satisfactory completion of the contract period of service. The rates and conditions for the payment of Terminal Gratuity are prescribed in the relevant Army Instructions under which the respective Commissions have been granted to the officers concerned.

The general conditions to be fulfilled for a title to Terminal Gratuity are:-

- (i) The officer should have completed the requisite number of years of paid Commissioned Service (excluding periods of ante-date, if any) according to the terms and conditions prescribed in the relevant A.I. under which he/she has been granted commission.
- (ii) The officer is not a permanent Civil Government servant or an employee of Corporation / Public Sector Undertaking to whom employer's share of CPF is payable from Defence Service Estimates.

**Note:** Permanent Civil Government servants who have resigned their civil post prior to release from the Army are eligible for Terminal Gratuity.

- (iii) Temporary/Quasi-permanent Civil Government servant granted permanency in the civil post during SSRC/Non-regular service in the Army should have resigned the Civil post prior to release or on release.

Terminal Gratuity will be claimed on Contingent Bills citing reference to the A.I. under which it is admissible. It will be signed by the officer, over the requisite Revenue Stamp (affixed to the claim), countersigned by the Officer Commanding the unit to which the officer belongs and forwarded to PCDA (O) through the Administrative authorities at IHQ of MoD (Army). The following certificates / documents will accompany each claim:-

1. A copy of the Part II Order notifying the termination of service or normal release, citing reference to the relevant release order.
2. A "No Demand Certificate."
3. A certificate from the officer that his/her entire service was without any break.
4. A certificate from the officer that he/she is not in the employment of any foreign agency etc.
5. The Retirement Notification indicates whether or not any disciplinary / quasi judicial / judicial proceedings are pending against the officer.
6. In cases where the officer was a temporary civil Government servant reverting to his/her parent department, a certificate from the civil authorities concerned that the officer is

not due for permanency from a date earlier to the date of his/her release from the Army and that he/she will not be paid at a later date any sum on the civil side, by way of pension or Gratuity for such temporary service including the military service for this purpose.

In the audit of such claims, it will be seen that:

- (a) The claim is preferred on the form and duly countersigned by the CO/OC of the unit.
- (b) It is not time-barred (that it is preferred within twelve months of the date on which it fell due). Rule 83 Pension Regn. Part II refers.
- (c) If the claim is time-barred, sanction for waiver of Time Bar accorded by Competent Authority is enclosed.
- (d) The signature of the claimant it bears, is genuine by verification of the signature in officer's personal case file.
- (e) It has been received from the DGAFMS in respect of AMC/ADC Officers or from the MS Branch, IHQ of MoD (Army) in respect of other officers.

Claims found admissible in audit will be enforced with a Payment Order under the full signature of the SAO/AO. A note of the amount passed for payment and the period to which it relates will be kept in the audit cage of IRLA under the dated initials of the SAO/AO.

The claim alongwith the IRLA and case file will be forwarded for Statutory Audit to Test Audit Authorities, through LW SS Co-ord (Audit) after confirmation of correctness of the amount calculated for payment by Ledger Section by them and by FSR Group. Any recoveries due from the officer will be debited from the Terminal Gratuity payable and the balance amount of Terminal Gratuity will be released only after the scrutiny and confirmation of Test Audit Authorities.

#### **141. REHABILITATION ASSISTANCE TO SHORT SERVICE COMMISSIONED OFFICERS:**

Claims on account of Rehabilitation Assistance in respect of Short Service Commissioned Officers, who were released from the Army after completing 10 years Commissioned Service, received through the Director General, Re-settlement, will be dealt with by Ledger Section under the rules and procedure laid down in Govt. of India, Ministry of Defence letter No.10 (25)/74/D (Res) dated 03/01/1977.

To record the payment of Rehabilitation Allowance to released Short Service Commissioned officers and to watch recovery wherever the amount becomes due to be refunded, the Register will be maintained by Ledger Sections in the format given at **Annexure 33**.

The specimen of the Surety Bond to be executed by the officer is at **Annexure 34**. A suitable Register as per the format at **Annexure 35** will be maintained in which the relevant particulars of the cases where the allowance has been admitted will be recorded. The Register will be reviewed periodically once a month to ensure that recovery where due is promptly effected as provided for in the surety bond.

#### **142. PAYMENT TO RESERVE OFFICERS:**

Ledger Sections are responsible for the payment of Outfit Allowance, retaining fee and Pay and Allowances for periods of training in respect of officers of the Reserve.

#### **143. ADVANCE FOR PURCHASE OF MOTOR CONVEYANCE / COMPUTER:**

As per 6<sup>th</sup> Pay Commission Orders, officers drawing Pay in the Pay Band of ` 19,530/- or more are eligible for grant of Conveyance Advance for 11 months Basic Pay or ` 1.8 lakhs or actual price, whichever is least for Motor Car on first occasion. On second occasion, the entitlement will be 11 months Basic Pay or ` 1.6 lakhs or the price whichever is least. The advance is payable in not more than 200 equal monthly instalments. Officers drawing Pay in Pay Band of ` 8,560/- or more are eligible for Motor Cycle, Scooter, Moped w.e.f. 05/06/2009. On first occasion, the advance will be restricted to ` 30,000/- or six months Basic Pay or the anticipated price, whichever is least and on second occasion, it will be restricted to ` 24,000/- or five months Basic Pay or the anticipated price, whichever is least. The advance is payable in not more than 70 equal monthly instalments. For Computer advance on first occasion, the amount will be restricted to ` 80,000/- or the anticipated price excluding Custom Duty, whichever is less and on second occasion ` 75,000/- or the anticipated price, whichever is least. The Principal amount of advance is payable in not more than 150 equal monthly instalments. Simple interest is chargeable on the above advances at such rate as may be prescribed by Govt. from time to time for purchase of Car/Scooter/Computer.

- (i) When a sanction for advance for purchase of Motor conveyance / computer is received, it will be seen that:
  - (a) The officer is eligible for the advance.
  - (b) The sanction has been accorded by the Competent Authority.
  - (c) The amount sanctioned is within the prescribed limit with due regard to the rate of Pay of the officer.
  - (d) The number of installments in which the advance is recoverable, is so fixed by the Competent Authority that the entire amount of advance together with interest thereon would get liquidated fully before the date of Retirement/Release.
  - (e) No previous advance is outstanding for recovery from the officer.
- (ii) In the audit of claim for advance for purchase of Motor Conveyance / Computer, it will be seen that:-
  - (a) The claim is supported by:
    - (i) A copy of sanction accorded by the sanctioning authority unless the sanction has already been received and recorded in the personal case file.
    - (ii) Completed form of Agreement in the prescribed form.
    - (iii) A certificate from the officer (in respect of new vehicles only) to the effect that he/she has obtained an assurance from the Dealer that the vehicle will be supplied within one month.
    - (iv) A certificate from the officer as shown in Appendix 'D' to SAI 4/S/66.
    - (v) A certificate that the advance is not for a vehicle/computer already purchased and paid for.

**Note :** Where the advance is claimed for a vehicle already purchased and paid for by raising a temporary loan, it should be verified that the conveyance / computer has been purchased within three months from the date of application for the advance.

(vi) A certificate from the Superior Officer not below the rank of Brigadier that the possession of a Motor Conveyance / Computer is essential for the officer for performance of this official duties.

**Note :** In case, the sanction for advance has already been received and recorded in the file duly audited, link the claim with the sanction.

- (b) The amount claimed is correct with reference to the sanction and in the case of second and subsequent advance; it has been sanctioned after lapse of a minimum of four years, reckoned from the date of drawal of the first advance.
- (c) The form of Agreement is signed by the claimant and also the CO/OC Station or other similar authority on behalf of the President of India, and the above signatures are attested by witnesses.
- (d) The date of Agreement is mentioned in the Agreement Form and the amount shown in the Agreement Form agrees with the amount claimed.
- (e) The claim has been received within four months from the date of sanction or before the end of the financial year, whichever is earlier.
- (f) When the claim is admitted the first installment of recovery is noted in the month's Account in which the advance is paid; if however the Account for that month is closed, two installments of recovery are noted in the next month's Account.
- (g) The letter of intimation for remittance to the officer's bankers with copies to Sanctioning Authority and the Accounts Section in the proforma at **Annexure 36** is completed and issued. This intimation should be issued immediately after payment.
- (h) Necessary entries are made in the Motor Conveyance/Computer Advance Register in the format at **Annexure 37**.

#### **143.1 FURTHER ACTION AFTER ADMITTING THE CLAIM:**

The officer is expected to forward the required documents viz. Dealer's Receipt, Mortgage Bond as soon as the vehicle is purchased, within one month from the date of payment released. If these are not so received in time, the matter will be brought to the notice of the sanctioning authority.

When the documents are received, it will be seen that:

- (i) The Mortgage Bond has been signed by the officer and also by the CO/OC station or similar authority on behalf of the President of India, in the presence of two witnesses.
- (ii) The vehicle / Computer has been mortgaged to the President of India and the particulars of the vehicle / Computer shown in the Mortgage Bond agree with those in the Dealer's receipt.
- (iii) The vehicle / Computer has been purchased within one month from the date of payment released and the permission of the sanctioning authority has been obtained for

extension of time limit up to a maximum of another month in case the vehicle /computer is not purchased within one month as stipulated in the rules.

**Note:** If, however, the Motor Car/Computer is not purchased within the extended period also, the officer has to refund the advance drawn with interest in full immediately or obtain the sanction of Government of India for condonation of delay in purchase. In the case of Motor Cycle/ Scooter advance, the delay may be condoned by the PCDA (O). Penal interest is recoverable for the period of delay in purchase.

- (iv) The purchase price is not less than the amount of advance paid and the unspent balance, if any, is deposited into treasury.
- (v) The receipt of the documents is entered suitably in the Motor Conveyance Advance / Computer Register.
- (vi) The dealers receipt is returned to the officer and remaining documents i.e. Mortgage Bond & other prescribed documents will be maintained in the individual case file of the officer and held in safe custody.

- Note:**
1. Any breach of rules revealed by documents should be reported to the sanctioning authority.
  2. After the liquidation of the advance together with interest, the Agreement form and mortgage bond should be returned to the officer.
  3. The AAO/SO(A) will review the Motor Conveyance Advance / Computer Register in the last week of every month to ensure that it is complete in all respects and submit it to the Wing Officer through SAO/AO. The SAO/AO will see that the Register is complete in all respects and adequate action has been taken to pursue the outstanding cases and obtain the required documents / information.

#### **144. HOUSE BUILDING ADVANCES:**

- (i) An interest-bearing repayable advance is admissible to Permanent Regular Commissioned Army Officers for construction / acquisition of house etc. according to the rules governing such advance.
- (ii) AG of IHQ of MoD (Army) is the Head of the Department for the purpose of grant of HBA. Application for the advance duly accompanied by the requisite documents is to be submitted by officers to AG's Branch of IHQ of MoD (Army). Intimation of the amount sanctioned alongwith the Application will be sent by IHQ of MoD (Army) to the PCDA (Officers).
- (iii) In the audit of sanction for House Building Advance, it will be seen that:
  - (a) The amount of advance sanctioned does not exceed the prescribed limit.
  - (b) The sanction has been accorded by the Competent Authority.

**Note:** After scrutiny, the item will be entered in the House Building Advance Register in a prescribed format given at **Annexure 38**.

- (iv) On receipt of Authorization for payment, it will be ensured that-
  - (a) The letter authorizing instalmental payment is linked with the letter according sanction for House Building Advance.

- (b) The instalmental payment authorized is in conformity with the letter of sanction.
- (v) In the audit and payment of claim for House Building Advance, it will be ensured that-
- (a) The claim is linked with the original sanction and the letter authorizing the instalmental payment.
- (b) The amount claimed is in accordance with the sanctioned amount.
- (c) Receipt and verification of all documents as mentioned in Army Order 276/63 viz. Agreement Form, Declaration of Properties, Title Deeds, Mortgage Deed, Surety Bond (Applicable to officers other than those holding Permanent Commission), Insurance documents etc., their monitoring and safe custody is the responsibility of sanctioning authority i.e. AG's Branch, IHQ of MoD (Army), soon after the authorization of first installment by them. As such, receipt of the same will be watched for by them. The documents will be called for by them, if not received.
- (d) In respect of advance for purchase of ready built house/flat, adequate collateral security to be furnished by the officer will be ensured by AG's Branch.
- (e) An intimation to the officer regarding payment will be sent to the officer by Ledger Section with copy to IHQ of MoD (Army).
- (f) The memorandum of information as at **Annexure 39** is completed and pasted inside the ledger cover.
- (g) A suitable entry is made in the inner first sheet of IRLA under the column 'Advances'.
- (h) The amount and the date of payment of the installment is entered in the House Building Advance Register and the other columns in the Register are completed.
- (i) In the case of advances for construction of houses or for enlarging living accommodation in an existing house, the recovery of the advance is commenced within the stipulated period i.e. from the month following that in which construction of house is completed or the 18th month after the date of drawal of the first installment of the advance whichever is earlier.
- Note:** In the case of advances for purchase of ready built house, recovery shall commence from the pay of the month following that in which the advance is paid. When the advances are paid partly for purchase of land and partly for construction of house, the recovery shall commence from the pay of the month following the completion of the house or pay of the 24th month after the date on which the installment for purchase of land was paid whichever is earlier.
- (j) That the recovery of the advance is made in the prescribed number of installments or in a suitable smaller number depending on the length of the officer's remaining service as intimated by IHQ of MoD (Army).
- (k) The rate of recovery and the number of installments are noted in the inner sheet of the IRLA and also in the month's Account open for affecting recovery and following it up.



(vi) Further action after payment of the claim:

It will be ensured by AG's Branch that:

- (a) The house has been insured against damage by fire, flood or lightning, immediately after its completion and the policy is received and scrutinized by IHQ of MoD (Army), AG's Branch.
- (b) The amount of the Policy is not less than the amount of the advance drawn from the Government.
- (c) The interest of the President of India is noted in the policy.
- (d) In case the insurance is on yearly basis, timely action is taken for its Renewal and that relevant Renewal receipts containing the particulars of the renewed period amount etc. are received and verified by AG's Branch.

**(vii) Rate of Interest on House Building Advance:**

Amount of HBA	Interest Rate in % p.a.			
	w.e.f. 01/04/01	w.e.f. 01/04/02	w.e.f. 01/04/03	w.e.f. 01/04/12
Advance up to ` 50,000/-	6.5%	6%	5%	6%
Advance up to ` 1,50,000/-	8%	7.5%	8%	7.5%
Advance up to ` 2,10,000/-	10%	9.5%	8.5%	9%

In the sanction letter, the rate will be shown 2.5% over and above the prescribed rate prevalent at time of sanction of HBA. This 2.5% rate may be allowed for rebate for fulfilling certain conditions like mortgaging the house in the Name of President of India, insuring the house against fire etc., regular payment of HBA. Rebate of 2.5% interest rate will not be admissible if these conditions are not met.

The rebate of 0.5% interest rate will be admissible on account of small family norms, on submission of true copy of sterilization certificate issued by Military Hospital and Part II Order notifying grant of Family Planning Allowance for the same.

**Note:** On liquidation of the advance together with the interest, the endorsement of No Demand Certificate (NDC) is made on the Statement of Account by the system in EDP Centre. Ledger Section will intimate IHQ of MoD (Army), AG's Branch to release the documents to the officer since the principal amount alongwith interest has been recovered in full from the officer.

**145. REIMBURSEMENT OF HOUSE RENT:**

Army Officers are entitled to Government accommodation at the place of their duty or retention of such accommodation on transfer as specified in rules. However, if they are not provided with Govt. accommodation due to non-availability of the same, sanction will be accorded by the OC Station/Quartering Authority, to make their own arrangements for accommodation and claim reimbursement of rent paid in excess of their rental liability.

In the audit of claims for reimbursement of rent it will be seen that:-

- (a) The initial claim has been pre-scrutinized by the AAO BSO concerned and an endorsement to that effect exists in the bill over the signature of the AAO. Second and subsequent claims need not be pre-scrutinized by the AAO BSO and can be entertained directly.
- (b) The claim is not time barred. For this purpose, the date of receipt of the claim in the AAO BSO's office or in the office of the PCDA (O) as the case may be, should be the criteria. In case, it is time barred, sanction of appropriate authority has been obtained waiving the time limit.
- (c) The officer is not in occupation of Govt. accommodation for the period in question and no L.F. bill has been received for this period.
- (d) The officer has been permitted by the Commander, Station HQrs/or other appropriate authority to hire private accommodation due to non-availability of Government accommodation.
- (e) The claim is supported by the original copy of the sanction accorded by the Station Commander.
- (f) The Station Commander's sanction permitting the officer to make his/her own arrangements for hiring accommodation has been accorded within three months from the date of hiring.

**Note:** The responsibility for verifying the competence of the Station Commander for according sanction to hire private accommodation rests with the AAO BSO as the representative of the Regional CDA.

- (g) The sanction for hiring of private accommodation has initially been accorded by the Station Commander only for a period not exceeding three months and these sanctions are renewed after every three months.
- (h) The Renewal sanctions (quarterly sanctions) are accorded well before the expiry of the initial or previous sanction and that a copy thereof has been endorsed to the AAO BSO concerned.

**Note 1:** Cases involving delay in issue of quarterly Renewal sanctions have to be dealt with on their merits and put up to PCDA (O) for his/her Orders.

**2:** In cases where provisional / conditional sanction is accorded by the Commander, Station HQrs pending issue of final sanction, the claims may be dealt with on merits and admitted provisionally.

- (i) The claim is supported by the original rent receipts.
- (j) A certificate from the officer that he/she has not sublet the house during the period for which reimbursement is claimed, is attached or endorsed on the claim.
- (k) The accommodation hired is at the duty station of the officer and not at a station other than the duty station.

**Note:** Hiring of accommodation at stations other than the duty station is not permissible. However, officers posted to field/operational area are permitted to hire private accommodation at the following stations.

Sl. No.	Command	Stations
I	Southern	1) Ahmedabad, 2) Bangalore, 3) Chennai/St. Thomas Mount, 4) Jaipur, 5) Jodhpur, 6) Mumbai, 7) Pune, 8) Secunderabad/Hyderabad.
II	Eastern	9) Kolkata, 10) Guwahati, 11) Tezpur
III	Western	12) Ambala, 13) Amritsar, 14) Bikaner, 15) Bhatinda, 16) Chandigarh/Chandimandir, 17) Delhi/New Delhi, 18) Faridabad, 19) Gurgaon, 20) Jalandhar, 21) Ludhiana, 22) Noida
IV	Central	23) Bhopal, 24) Dehradun, 25) Jabalpur, 26) Lucknow, 27) Meerut
V	Northern	28) Jammu, 29) Pathankot, 30) Srinagar, 31) Udhampur

Officers are also permitted to live in their own houses on rent reimbursement basis at the above stations.

- (l) In the case of officers who are posted to Field/Operational area and who retain family accommodation at the last duty station on reimbursement basis, sanction of the Station Commander/Competent Authority for such retention of accommodation exists.

**Note:** The first claim after the posting of the officer is to be routed through the AAO BSO.

- (m) If an officer posted to a new station where family accommodation is not available, retains privately hired accommodation at the last duty station under proper authority, the following requirements are complied with :-

(i) The first claim for reimbursement at the last duty station after the posting of the officer to the new station is routed through the AAO BSO of new duty station duly supported by the NA Certificate (in the prescribed format) from the Station Commander of the new duty station and sanction accorded by the Station Commander of the old duty station.

(ii) The claim for periods subsequent to the date up to which the initial NA Certificate is valid is entertained only after receipt of another NA Certificate covering that period through the AAO BSO of the new duty station.

**Note:** A prominent endorsement will be made on the claim/and IRLA indicating the date up to which NAC/Sanction is valid. This process will be repeated while passing every subsequent claim so as to ensure that no claim is admitted beyond the date up to which the NAC/Sanction is valid.

- (n) Board proceedings approving the rent reasonableness within 3 months from the date of hiring of the accommodation, is attached in original with the claim.
- (o) In case of revision of approved rent of the same house, the first claim after revision is received through the AAO BSO instead (alongwith the NAC and revised Board proceeding submitted alongwith the initial claim) and the revised rent has effect from the current date and no arrears are allowed for any back period.
- (p) The officer's rental liability is correctly recovered as per the area of the house as the case may be for the period of the claim.

**Note:** The procedure for the audit of re-imburement of accommodation charges in respect of officers who live in their own houses or houses owned by the officer's spouse, children or parents will be the same as for private accommodation. The rental value of the portion of the accommodation to which an officer is entitled will be assessed by the Station Board. In Delhi/New Delhi, however, the rent to be approved is to be determined on the basis of municipal assessment if available, and the Station Board will assess it only if municipal assessed rent is not available.

Army officers posted to operational/field areas who select any of the under mentioned stations as their Selected Place Residence (SPR) are permitted to hire private accommodation on rent reimbursement basis subject to the rental ceiling prescribed by the Govt. from time to time. Prior permission of the Station Commander will be obtained before such hiring and the Station Commander will ensure that the number of houses so hired does not exceed the quota laid down for hiring of houses for separated families. The above provisions are applicable with effect from 20 Jul 99.

**Auth:** GoI, MoD No. 13(5)/99/D (Q&C) dated 20 Jul 99 and Para 115 of SAO 10/S/86.

**Note 1:** Rental ceilings for hiring of accommodation for separated families of service officers will be of one class below their class of entitlement.

**Note 2:** The rental ceilings will have to be determined with reference to classification of cities for HRA and not for CCA.

**Auth:** GoI, MoD letter No. 2(2)/84/D (Q&C) dated 05 Mar 98 and CGDA letter No.10087/AT-X/XVIII dated 08 May 98.

**145.1. REVISION OF RENTAL CEILINGS FOR HIRING OF MARRIED ACCOMMODATION FOR SERVICE OFFICERS:**

The rates of rental ceilings shall be double of the existing rates of rental ceilings w.e.f. 18 Jun 09 and option that accommodation shall be leased at admissible rate of HRA & Licence Fee shall be provided, if the same is more beneficial to the officers.

Consequently, the following rates of rental ceiling will henceforth be applicable for fresh/future hiring of accommodation.

**Classification of cities**

Rank	X (Earlier classified as A-1)	Y (Earlier classified as A, B -1 and B-2)	Z (Earlier classified as C and Unclassified)
Brig & above	` 12,000	` 11,000	` 7,000
Maj to Col.	` 11,000	` 10,000	` 6,000
Capt & below	` 10,000	` 9,000	` 5,000

- Note 1:** These rates shall be applicable with effect from 18 Jun 09.
- Note 2:** Existing Orders and instructions regarding plinth area entitlements for different ranks and hiring of accommodation will continue to be applicable.
- Note 3:** Rental ceilings for hiring of accommodation for separated families of service officers will be one class below of their class of entitlements.
- Note 4:** The above rental ceilings should not result in the ceilings being applied in all cases as a matter of routine and efforts should be made to hire houses at the lowest rates as far as possible.
- Auth:** GoI, MoD letter No. 2 (1)/2000/D (Q&C) dated 18 Jun 09.

**145.2.** A chart (Ready Reckoner) showing the various grounds on which accommodation can be retained by Army officers and the authorized period of retention on each occasion is at **Annexure 40.**

**145.3.** Revised flat rates of license fee applicable for Central Government residential accommodation throughout the country w.e.f. 01/07/2013 are at **Annexure 41.**

**146. REIMBURSEMENT OF FURNITURE HIRE CHARGES:**

While admitting the claim on account of reimbursement of furniture hire charges, it will be seen that:-

- (a) The initial claim and the claims for January and July of each year are supported by the following documents.
- (i) Dealer's receipted bill in original showing articles hired, hire charges paid and the period to which the charges relate.
- (ii) Certificate from the MES as per Appx. 'A' to AO 205/76.
- (b) The initial claim is routed through AAO (GE) of the station concerned.

- Note 1:** Officers who hire furniture from house owners themselves alongwith the houses may produce bills for furniture issued by the house owners. In other cases no reimbursement will be admissible for furniture hired from private parties i.e. other than regular dealers.
- 2:** In the case of officers stationed at Delhi/New Delhi, the Non-Availability Certificate in terms of Appx 'A' to AO 205/76 will be issued by the CAO Ministry of Defence and the claim will be routed through the AAO CAO. In the case of Shimla, the requisite certificate will be issued by the SSO Shimla and the claim will be routed through AAO BSO Shimla.
- (c) (i) In the case of claims from officers occupying private accommodation, the reimbursement of rent claim for the corresponding period has been received and admitted in audit and the furniture claim is linked suitably.

- (ii) In the case of claims from officers in occupation of Government quarters, Rent Bills for the corresponding periods have been received and adjusted and the furniture claims linked suitably.
- (d) In case any items of furniture have been disallowed by the AAO GE, the hire charges of those items are excluded while admitting reimbursement.
- (e) In case furniture hire charges within scales have been billed for in the LF bills for the corresponding period, this amount is also taken into account while arriving at the officer's liability.
- (f) Furniture hire charges reimbursement is admissible over and above the flat rate of furniture liability or double the amount of furniture liability whichever is less.

- Note 1:** Reimbursement of hire charges of furniture for the intermediary months i.e. other than for initial period and for January and July each year will be admitted based on the certificate furnished by the officer as per Appx. 'B' to AO 205/76 which will be countersigned by the CO/OC Unit / Superior Officer.
- 2:** Officers who are controlling officers for their own TA claims vide Rule 7 TR will countersign their own claim / certificates for reimbursement of furniture hire charges.
- 3:** When MES are unable to issue any furniture to an officer and he/she buys his/her own set, he/she is not entitled to any reimbursement from Govt. (As per Note 2 below Rule 376 Pay and Allowances Regulations (O)).

Reimbursement of hire charges of furniture is not admissible when the officer is in receipt of HRA.

#### **147. REIMBURSEMENT OF ELECTRICITY AND WATER CHARGES:**

Claims for reimbursement of charges incurred on account of water and electricity obtained from sources other than MES, are preferred by the officers on Contingent Bills. On receipt of the claim, it will be seen that:-

- (a) The claim is supported by the original bill and receipt from the company.
- (b) If the bills and receipts are in the name of the house owner, a certificate from the house owner to the effect that the officer is the sole consumer of Electricity and Water and the charges therefore have been paid by the officer is attached.
- (c) The claim on account of reimbursement of electricity charges is supported by a certificate to the effect that the claim is for consumption of lights and fans only.
- (d) The claim on account of reimbursement of water charges is supported by a certificate to the effect that the consumption is for domestic purposes only.
- (e) Rebate, if any, shown in the supplier's bills is deducted from the claims irrespective of whether or not the same is actually availed of by the officer.

- Note 1:** w.e.f. 01 Nov 2005, the entitlement of free ceiling of 100 units has been uniformly fixed for all stations in the country. The ceiling will be for the first 100 units of the total bill to prevent accrual of double benefit in case of telescopic bills. The fixed charges and electricity duty are to be recovered from the officer

and no reimbursement is admissible neither exempted for the free entitlement of 100 Units. Earlier 50% concession for light & fan stands withdrawn.

- 2:** Reimbursement of water charges is limited to 50% of amount charges charged by suppliers other than MES.
- (f) The claim is not time barred. The time bar for this purpose will be reckoned from the actual date of payment of the bills or the last date on which payment of the bill is required to be made as indicated in the supplier's bills, whichever is earlier.
  - (g) In case an officer living in his/her own house, reimbursement of electricity and water charges is allowed to the extent of the quantity consumed and approved by the barrack services, only if the house is equal to or smaller than type of quarters to which he is entitled. If however, the type of accommodation occupied is higher than that to which he/she is entitled, the claim should be regulated on proportionate basis.
  - (h) In the case of an officer living in his/her own house, reimbursement of water charges for supply of water from a source other than MES is allowed only to the extent of the amount of half the prevailing rate of recovery by the local state Jal Boards / Water Supply agencies.
  - (i) The Rent Bill/house rent reimbursement claim for the corresponding period has been received and adjusted / admitted.
  - (j) Reimbursement of charges incurred on account of water and electricity is not admissible when the officer is in receipt of HRA.

**148. REQUISITION FOR ADVANCE OF PAY ON POSTING:**

Advance of Pay is admissible in the following circumstances.

- i) On transfer within India.
- ii) While proceeding on Course of Instructions exceeding 3 months within India and
- iii) While proceeding ex-India on duty or on leave or returning to India from duty abroad.

In the audit of the requisition, it will be seen that:

- a) The authority for the officer's Permanent Posting or proceeding on Course of Instructions etc. has been quoted and the same is available in the file.
- b) If the advance claimed is for proceeding on course (exceeding 6 months) the officer has certified that he/she is not retaining family accommodation at the old duty station.
- c) If the advance claimed is for proceeding on Temporary Duty ex-India the period of duty is not less than one month.
- d) The amount of advance claimed is correct (viz. that it does not exceed one month's pay of rank including paid acting rank, if any, held at the time of proceeding on duty or posting) pay in the Pay Band + Grade Pay + Military Service Pay + KMA + NPA for Medical officers.
- e) The recovery of the advance is affected in not more than three equal monthly installments from the pay for the month following that in which the advance is paid.

**149. ADVANCE OF PAY ON ANNUAL LEAVE / COMBINED LEAVE IN INDIA:**

In the scrutiny of requisition for such Advances, it will be seen that:

- a) The authority for the officers proceeding on leave is quoted duly enclosing a copy of the Leave Certificate or Part II Order and the requisition is countersigned by the CO/OC Unit.
- b) The amount of advance claimed is correct. Pay for this purpose will include Pay in Pay Band, Grade Pay, Military Service Pay, DA, KMA and NPA where admissible. Recoveries like Income Tax, Education Cess, DSOP Fund Subscription, repayment of DSOP Fund Advance, Motor Car/Scooter/Computer Advance, HBA, AGIF and AOBF Subscription etc. will be deducted for determining the net amount of Advance payable.
- c) In case of combined leave, the Leave Advance is admitted only for AL portion.
- d) The Advance is recovered in full as the pay falls due monthly. If the period of leave extends over different months, the recovery of Advance should be affected proportionately from the pay due to the officer during the respective months.

**150. COMPENSATION FOR LOSS OF KIT CLOTHING:**

The general conditions governing the claims for compensation for loss of Kit clothing etc. due to loss, damage or destruction etc. are contained in Rule 346 Pay and Allowances Regulations (O) Army.

While auditing such claims, it will be seen that:

- a) The claim is countersigned by the CO/OC of the unit.
- b) No compensation was previously admitted to the officer for the same loss/damage.
- c) The claim is submitted on IAFZ-2043 and the amount of compensation is calculated with reference to the depreciated value of the articles at the time of loss/damage, taking into account the date of purchase and the date of loss/damage.
- d) The compensation is claimed only for such articles of equipment clothing (including personal clothing) or accessories, which an officer is required to replace for military duty according to the rules of the services. Compensation will not cover items like jewellerys, refrigerators, air conditioners, and other expensive articles. Claims for cost of articles like camera, radios, transistors etc. are not to be entertained.
- e) The items of camp kit have been excluded.
- f) The claim has been investigated by a court of inquiry and the actual loss sustained has been established.
- g) In respect of items, which an officer is required to purchase out of Outfit Allowance, the Court of Inquiry has determined the proportionate compensation payable as per Rule 346 (b) Pay and Allowances Regulations (O) Army.
- h) The claim is sanctioned by Sub Area/Bde Comdr/GOC as the case may be vide Rule 346(b) and (d) Pay and Allowances Regulations (O) Army.



- i) The claim is not time barred.
- j) If the claim relates to loss due to enemy action the requirements of any specific order issued in respect of the particular enemy action are complied with.
- k) A suitable note of the payment is made on the first inner sheet of the IRLA prominently, under column ' Non recurring charges' with a view to avoid any double payment on the same Account subsequently.

**151. UNIFORM ALLOWANCE / KMA - MNS OFFICERS:**

At the time of appointment the Nursing Officers (MNS Regular and Temporary) will receive an Initial Uniform Allowance. This allowance is normally payable in advance by the OC Hospital/College, where they are commissioned. If payment of the allowance is not received from the OC Hospital / College where they are commissioned, it may be paid by PCDA (O) on presentation of the claim on Contingent Bill duly countersigned by the OC Hospital and supported by a certificate from the officer to the effect that the Officer had not already drawn the amount of Uniform Allowance from any other source. The amount paid is to be noted in the column, provided for under 'Non-recurring charges' on the first inner sheet (IAFF-1017 Outer) of the IRLA. Nursing officers will be required to refund the allowance proportionately as prescribed in rules if they leave the service on the grounds other than Invalidment/Death etc. before completion of 2 <sup>1</sup>/<sub>2</sub> years of service.

- a) Nursing Officers (including MNS Local) are also entitled to KMA at the rate at par with regular Army officers.
- b) Nursing officers of the rank of Brigadier and below on posting to Naval or Air Force Hospital will be granted a Special Outfit Allowance for distinctive uniform in addition to the Initial Uniform Allowance mentioned above. This allowance is, however, payable once only during the entire service of an officer.
- c) Nursing officers are also entitled to Renewal Outfit Allowance on completion of three years effective Commissioned Service. The procedure for audit of this Part II Order is the same as laid down for regular officers. The proportionate recovery of the allowance will be made in accordance with Rule 244 Pay and Allowance Regulations (O) Army.

When payment of this Outfit Allowance is made, a note should prominently be made in the IRLA in 'Non-recurring charges' column with a view to avoid any double payment.

**152. ADDITIONAL UNIFORM ALLOWANCE TO MNS OFFICERS FOR SPECIAL WINTER UNIFORM:**

An Additional Allowance for Special Winter Allowance is admissible to Nursing Officers on their posting to Military or General Hospitals at certain special stations. While auditing the claims for Special Winter Uniform Allowance, it will be seen that:

- a) The posting of the officer is to a Military Hospital or General Hospital at the specified station only.
- b) The amount was not claimed previously within 10 years. This will be verified from the 'Non-recurring charges' columns on IAFF-1017 (Outer) of the IRLA.
- c) The claim is supported by a certificate duly countersigned by the OC Hospital to the effect that making of Special Winter Allowance is obligatory and the Nursing Officer is required to provide herself with the Special Winter Uniform.

- d) The amount paid and the date of payment is noted under column 'Non-recurring charges' as IAFF-1017 (Outer) of the IRLA.

**152.1.** Nursing officers are also entitled to receive a Renewal of Special Winter Uniform Allowance after every 10 years of effective service commencing from the date of Initial Allowance, in case they are again posted to a hospital at one of the station referred to in the above Para.

**153. UNIFORM ALLOWANCE AND KMA: MNS (LOCAL) INITIAL UNIFORM ALLOWANCE:**

While auditing the claim for Initial Uniform Allowance, it will be seen that:-

- a) The claim is for the correct amount due and is not time barred.
- b) The claim is countersigned by the OC Hospital.
- c) The Nursing Officer is not an ex-member of MNS Temporary or Regular.
- d) In case she is an ex-member then there is a break of 1<sup>1/2</sup> years or more. Otherwise only proportionate payment thereof is to be made.

**Note:** In case any Nursing officer leaves the service within 2 years on any ground other than Invalidment, she will be required to refund the Uniform Allowance in full. In case she leaves the service before completion of 2<sup>1/2</sup> years of service on grounds other than Invalidment/Death, she will be required to refund the Uniform Allowance proportionately on a sliding scale as prescribed.

**154.** With effect from 01/09/2008, Uniform Allowance to officers on induction to National Security Guard (NSG) is admissible for ` 14000/-. The rate will be automatically increased by 25% whenever DA on revised pay structure goes up by 50%.

**155. CHILDREN EDUCATION ALLOWANCE (CEA):**

Children Education Allowance and Reimbursement of Tuition Fees have been merged as 'Children Education Allowance Scheme' w.e.f. 01 Sep 08. CEA is admissible to officers for up to a maximum of 2 school going children for two classes of Nursery below Standard One and class One to Twelfth. CEA is also admissible to more than two children in case the second child birth results in twins or multiple births. The reimbursement of CEA in respect of Child/Children born at the time of first birth resulting in twins or multiple births after failure of sterilization operation is permissible.

**CEA IS ADMISSIBLE FOR REIMBURSEMENT OF THE FOLLOWING ITEMS:**

Tuition Fee, Admission Fee, Laboratories Fee, Special Fee charged for Agriculture, Electronics, Music or any other subject, fee charged for practical work the programme of work experience, fee paid for the use of any Aid or Appliance by the child, fee paid for teaching through Audio-Visual tools, library fee, games sports fee, fee for extra-curricular activities and Vidhyala Vikas Nidhi, cost of one set of text books and notebooks, two sets of uniforms and one set of school shoes,.

**On receipt of claims for CEA alongwith Part II Orders, it will be seen that:**

- a) The claim is not time barred and is complete in all respects. Further, it is duly supported with Form I in a prescribed format at **Annexure 42**, necessary certificates incorporated in Part II Orders and original vouchers/receipts.
- b) The conditions for the grant of CEA as prescribed in relevant Orders are fulfilled.
- c) CEA claim is in accordance with rates prescribed.
- d) CEA is not admissible in respect of children for whom Hostel subsidy is drawn by their parent.
- e) CEA is admissible for two classes below Standard I and Class I to Class XII or up to maximum age limit of 20 years, whichever is earlier. There is no lower limit for admitting CEA claim prescribed in the Rules.
- f) To allow the reimbursement of CEA for the initial two years of diploma/certificate course from Polytechnic/ITI/Engineering College, if the child pursues the course after passing 10<sup>th</sup> standard and the officer has not been granted CEA in respect of the child for Studies in 11<sup>th</sup> and 12<sup>th</sup> standard.
- g) As clarified by CGDA office vide letter No. AT/IV/4909/III dated 13<sup>th</sup> July 2012, the payment of CEA in respect of children of an Army officer who die while in service need to be made by the office in which the officer was serving prior to his/her death, which implies that the payment of CEA is to be made by the original Pay Account Office of the deceased, which in the case of Army Officer is PCDA (O).
- h) Annual ceiling of reimbursement of CEA shall be ` 12000/- per child per annum w.e.f. 01/09/08. The rates will automatically be increased by 25% when DA payable on revised Pay in Pay Band goes up by 50%. In case if the officer submits CEA claim for expenditure for entire academic year in the first quarter it self, CEA for first two quarters will be admitted initially and for third and fourth quarter in the respective quarters. Handicapped children are entitled to get CEA at double the normal rates.
- i) Reimbursement of CEA is not admissible for the child/children studying in the schools (Primary& Middle also) which are not recognized and registered by Central or State Govt. or Union Territory(UT) administrations or by University or a Recognized Educational Authorities having jurisdiction over the area, where the Institution is situated. As long as a physically/ mentally handicapped child studies in any institution i.e. aided or approved by the Central/State Govt. or UT Administration or whose fees are approved any of these authorities, the CEA shall be reimbursed irrespective of the fact whether the institute is recognized or not. The benefits in such cases will be admissible between the age limits of 5 to 22 years.
- j) The reimbursement of the CEA will be made on the submission of original receipts on the basis of self certification by the officer.
- k) CEA shall be admissible to the officer while on duty or under suspension or on leave, including extra ordinary leave, except for any period treated as 'dies-non'.

#### **156. PAYMENT OF HOSTEL SUBSIDY:**

Re-imbusement of Hostel Subsidy is admissible for keeping the child in hostel of a residential school away from the station where are posted/ or are residing, is irrespective of transfer liability. The term Hostel Subsidy would mean expenses incurred by the officer if he/she keeps his/her children in a hostel of a residential school/institution located beyond a distance of 50 KM from his/her residence, to be certified in the Declaration.

On receipt of Part II Orders duly incorporating the necessary certificates therein, along with the claim on the above account, duly supported by the prescribed documents i.e. Form II in a prescribed format at **Annexure 43** & the certificate of the Head Master/Principal of the Boarding School given at **Annexure 44**, and original vouchers/receipts, it will be seen that:

- a) The claim is not time barred and complete in all respects and duly supported with necessary certificates and original vouchers/receipts.
- b) The conditions for the grant of Hostel subsidy, same as prescribed for reimbursement of CEA, in relevant order are fulfilled.
- c) The subsidy claimed is correct in accordance with rates prescribed.
- d) The certificate from the Principal/Headmaster, indicating that the date of admission of the child and the period for which fees charged at a specific rate per month are payable during the year is attached.
- e) The subsidy is not admitted in respect of children for whom Children Education Allowance is drawn by their parent.
- f) Children attending day boarding, whether attached to school or not are not eligible for Hostel Subsidy.
- g) Hostel subsidy is admissible for hostel charges including expenditure on items mentioned for CEA with in the entitled amount.
- h) Hostel Subsidy shall be admissible up to a maximum ` 3000/- per month per child w.e.f. 01/09/08. The rate will automatically be increased by 25% when DA payable on revised Pay in the Pay Band goes up by 50%. Handicapped children are entitled to get Hostel Subsidy at double the normal rates.

**Note:** Details of Hostel Subsidy claim admitted will be noted in **Annexure 3** of IAFF (1017).

#### **157. REIMBURSEMENT OF MEDICAL CHARGES FOR OUT PATIENT TREATMENT - IN CIVIL HOSPITALS:**

##### **A) OPD Treatment taken from Civil Private Hospital:**

As per Para 293 (a) of Regulation for the Medical Services of the Armed Forces, at station where medical facilities are not available and where no Military Hospital is located in the adjoining town or Cantonment, entitled service personnel, if posted to such station may avail of the facilities as outpatient from local civil Hospitals/dispensary. Any expenditure incurred on the purchase of medicines from the market on the advise of AMA which are not available in civil hospital/dispensary will be reimbursable subject to the conditions that medicines purchased are not like foods, tonics, toilet preparations, disinfectant vaccine and for immunizing purposes. Reimbursement will be subject to production of receipts and vouchers and certificates from AMA.

Reimbursement of cost of medicines, purchased in stations where Military Hospital/ facilities are available is not permitted.

**B) Laboratory investigation (i.e. examination of pathological specimen) carried out at Civil Hospital / Civil Govt. Laboratories:**

(a) As per Para 294 (a) of RMSAF, Pathological specimen may be sent to Civil Hospital on payment of scheduled charges where there is no hospital or the examination cannot be carried out by Unit Medical officer or due to urgency of required examination or if it is uneconomical or impracticable to transfer the patient to the nearest hospital where required laboratory facilities are available. There is no provision for sending the pathological specimen to a private hospital even if the facility is neither available in service hospital nor civil Govt. Hospital. Such claims will be admitted only if there is a special Govt. sanction.

(b) Reimbursement of medical claims for Pathological specimen are applicable w.e.f. 08 Aug 2005 in respect of patients entitled to Medical Attendance under these regulations at Govt., Civil Laboratories, Govt. Civil Hospitals and Private Laboratories/Hospitals/Nursing Homes/Diagnostic Centers on payment of Scheduled Charges are reimbursable, subject to the conditions mentioned in FMS/DG-3A/2487/D (Med) dated 08 Aug 2005. Reimbursement will be restricted to CGHS or ECHS whichever center is available in the locality. If none of these facilities are available in the station, then rates prescribed by AIIMS or actual charges paid will be reimbursed with the approval of next higher authority.

The following documents will be looked into while admitting claims:

- a. Certificate from the CO/OC of the local Service Hospital that the investigations was not available in the service laboratory and the local government hospital/laboratory or was urgently required.
- b. Sanction /Countersignature of the Competent Authority.
- c. The reimbursement charges will be restricted to CGHS or ECHS approved rate in the locality. If none of these are available in the station, then AIIMS rates or actual will be reimbursed with the approval of next higher authority.

**C) Special investigation like CT Scan/USG/MRI being taken from Private Civil Institutes:**

Specialized investigation like Brain Scan, CT Scan for other parts of the body, Whole Body Scan, USG, MRI, Bone Scan have been authorized to Armed Forces Personnel. If such facility does not exist in the MH in the Station and on specific recommendations by the specialist of a MH, the officer can get the required investigation done from any Civil/Private Institution. Reimbursement of the cost incurred will be limited to the ceiling at the CGHS approved rates of that particular City/Zone where procedure/investigation has got done.

The cases will be referred to the Civil/Private Institutes in case such facilities do not exists in a Service Hospital at the station and on the specific advise of the Service Hospital. In case of procedures done at Private Institutes, submission of Non Availability Certificate from Civil Hospital as well Service/Military Hospital will be the audit requirement.

**157.1.** In audit of the claim on account of medical charges for out-patient treatment in civil/private hospital, it will be seen that -

- a) The claim is supported by receipted bill and vouchers and the certificate from the authorized medical attendant of civil hospital that the medicines were purchased under his advise.
- b) If the claim is for specialized investigation:
  - i) The claim is supported with an NA Certificate from Military Hospital.
  - ii) Verify that the specialized investigation is an authorized investigation.
  - iii) The claim is countersigned by the CO/OC Unit.
  - iv) The claim is supported by bills/vouchers indicating the nature of investigation and the amount paid.
  - v) Restrict the amount of reimbursement to the ceiling limit prescribed from time to time for that investigation.
  - vi) Dental treatment taken in Private Hospital is not reimbursable.
  - vii) Bills in respect of treatment taken as Indoor patients are dealt with by Regional Controllers in whose audit jurisdiction the Service Hospital nearest to the Civil Hospital, in which treatment is taken, is situated.

**158. BHUTAN COMPENSATORY ALLOWANCE (BCA):**

On posting to HQ IMTRAT and units under Project Dantak, Indian DA is not admissible. However, in lieu of that the officers are entitled to get Bhutan Compensatory Allowance (BCA). Accordingly, the officers send Appx. A to AO 31/80 from the date of posting to HQ IMTRAT for claiming Bhutan Compensatory Allowance and also a certificate regarding employment of servant(s) for claiming Servant Wages. The payment of BCA and servant wages stops at the end of September and March, and is restored only when the requisite Appx. B to AO 31/80 i.e. Six-Monthly Certificate ending 30<sup>th</sup> June and 31<sup>st</sup> Dec respectively is received in PCDA (O). Any leave up to 14 days will be treated as brief absence and no recovery of BCA will be made. However, if the officer avails leave for more than 14 days, BCA will be recovered @ 25% for entire period of leave. The payment of BCA and servant wages during Temporary Duty and leave etc. is regulated based on details provided in Appx. B to AO 31/80 i.e. Six Monthly Certificate. Income Tax recovered on salary drawn during the posting to HQrs IMTRAT, is reimbursed as Additional Foreign Allowance by Ledger Sections in the salary for February of that financial year by PCDA (O). The officers who have not served for complete financial year in Bhutan will get an Additional Foreign Allowance on pro-rata basis.

On posting to HQrs IMTRAT, the officers are also entitled to Outfit Allowance at special rates notified by the Govt. However, lump sum representational grant for crockery, cutlery etc. is not admissible.

The officers posted to the locations under HQ IMTRAT, notified as Difficult Areas by Army HQrs will also get Difficult Area Allowance on production of certificate to that effect.

The entitlement of Transport Allowance is within Indian Geographical areas with reference to the city classification at higher or lower rates. Hence the officers who have not been provided with Govt. Transport for commuting between residence to working place and back,

while on posting to HQ IMTRAT and units under Project Dantak are not entitled to get Transport Allowance.

The provisions regarding rates of BCA, Servant Wages and conditions regulating the allowance during leave etc. are equally applicable for officers posted to units under HQrs. 760 BRTF, Myanmar for claiming Myanmar Compensatory Allowance.

**159. FEES AND HONORARIUM:**

The fees payable to the examiners in military subjects etc. are laid down in Rule 316 to Rule 320 Pay and Allowances Regulations (O) Army. Similarly the fees authorized for setting Question papers and marking written answers in Foreign and Indian languages are laid down in Rule 325 Pay and Allowances Regulations (O) Army. The staff of Board of Examiners in the Ministry of Defence are not entitled to receive any fees in respect of the Foreign and Indian language examination.

The circumstances leading to the payment of Honorarium has been laid down in Rule 342-343 Pay and Allowances Regns. (O) Army.

General Rules governing Fees and Honorarium etc. are laid down in Rule 271 FR Part I "(1983 Edition)". PCDA (O) deals with claims for honorarium to Army Officers who are placed in overall charge of Hindi Teaching Centers. While admitting claims on account of Honorarium it will be seen that:-

- a) The claim is countersigned by the CO/OC Unit.
- b) The amount claimed is correct as laid down by Government of India, Ministry of Home Affairs from time to time.
- c) No honorarium is paid for periods of leave other than casual leave and also in cases where an officer functions as officer in over all charge for a period of less than one month.
- d) The claim is supported by necessary certificates prescribed by Ministry of Home Affairs.
- e) Debit for the amount so paid is raised against the Accounts Officers concerned. The amount will be included in monthly Pay and Allowances and a suitable note for raising the debit against the Accounts Officer is made in the IRLA, against the particular item. The final action to raise the necessary debit is taken while closing the Pay Account for the month.

**160. STUDY ALLOWANCE (AMC/ADC/RVC OFFICERS):**

**A) Study Allowance AMC Officers**

AMC Officers granted Study Leave will be entitled to Study Allowance at the following rates:

	Name of Country	Study Allowance per diem
i.	United Kingdom	£ 1.50 (Sterling)
ii.	Continent of Europe	£ 1.25 (Sterling)
iii.	USA & Canada	£ 2.00 (Sterling)

- |     |             |                   |
|-----|-------------|-------------------|
| iv. | India       | ₹ 10/-            |
| v.  | Australia   | £ 0.75 (Sterling) |
| vi. | New Zealand | £ 0.75 (Sterling) |

**B) Study Allowance for officers of AD Corps, RV Corps and Military Farms**

- i. 16 Shs (sixteen shillings) a day in the United Kingdom and the Continent of Europe.
- ii. £ 1.10 Shs (one pound ten shillings) a day in the USA and Canada.
- iii. ₹ 10/- per day in India.

**C) Study Allowance to Regular officers:**

Study Allowance at the rate prescribed for civil employees from time to time, will be admissible to all officers granted Study Leave. The existing rates of Study Allowance are as under:

	Name of Country	Study Allowance per diem
i.	Australia	£ 1.00 (Sterling)
ii.	Continent of Europe	£ 1.65 (Sterling)
iii.	New Zealand	£ 1.20 (Sterling)
iv.	United Kingdom	£ 2.00 (Sterling)
v.	USA	£ 2.75 (Sterling)

In the audit of Study Allowance claim it will be seen that:-

- a) The claim is preferred in IAFA-115.
- b) The claim is supported by a certificate from the appropriate authority (i.e. Principal/Professor of Medical College etc.) to the effect that studies by the officer have been satisfactory and the certificate and the claim have been countersigned by the administrative authority concerned (viz. DGAFMS / DRVS etc. as the case may be).
- c) In the case of claims for advance of Study Allowance, it is authorized by the proper authority (DGAFMS/DRVS etc.)
- d) The date from which Study Allowance is claimed tallies with the date of commencement of actual study period as notified in Part II Order, DGAFMS/DRVS letter and it does not include the journey period.
- e) If the claims are preferred in Parts for separate periods during the course of study, the periods do not overlap.
- f) The period of claim do not include any period of leave/sickness in excess of 14 days in all. In cases where the periods of absence do not exceed 14 days on account of vacation or interval between two courses or of sickness certified by the Medical Practitioner, the



officer has exercised option to treat the period as actual study for purposes of admissibility of Study Allowance.

- g) The payment of Study Allowance is not made for a period exceeding the maximum limit of 12 months.
- h) The amount claimed is correct with reference to the rates admissible and the period of study.

**Note 1:** Study Allowance is exempted from Income Tax.

**2:** In cases where an officer retires or resigns within 9 years (7 years in case Study Leave period is one year or less) from the date of return from Study Leave or before completing 12 years total Commissioned Service, it will be ensured that suitable action is taken for the recovery of the Study Allowance in accordance with Rule 201 of Pay and Allowances Regulations (Officers) as amended.

#### **161. NON-PRACTISING ALLOWANCE TO AMC/ADC/RVC OFFICERS:**

Non-Practicing Allowance is granted to AMC/ADC/RVC Officers in lieu of their right to resort to private practice. Non-Practicing Allowance (NPA), when paid, is treated as pay for all purposes. It is a percentage of Pay based Allowance. The term Pay denotes Pay in the Pay Band, Grade Pay and MSP with a restriction that Pay plus NPA should not exceed ` 85,000/-.

#### **162. COMPENSATION FOR CHANGE OF UNIFORM:**

In the audit and payment of claim for Compensation for change of uniform it will be seen that:

- a) The officers' transfer to another Regiment/Corps is in the interest of service and not at the request of the officer. If this information is not available in the records of the office, it should be obtained from Army Headquarters, Military Secretary's Branch before the claim is entertained.
- b) The compensation claimed is only for the articles mentioned in Rule 363 (b) and (c) of Pay and Allowances Regulations (Officers) Army.
- c) Compensation is claimed only for all essential changes made.
- d) If items of articles which are normally procurable from Ordnance are purchased outside, a certificate regarding non-availability of those articles in Ordnance Depot is submitted in support of the claim and also the compensation is admitted only at the Stock Book rate.
- e) No compensation for MESS dress or alterations thereto is admissible.
- f) The claim is supported by vouchers and receipted bills.
- g) Verify whether sanction of the CFA i.e. AG/GOC-in-C/Commander Corps/Area/Div, as applicable has been submitted in support of the claim.

The compensation will be admissible for the cost of any or all the following items at the rate of one item/pair for each of the dress affected if the Regt/Corps to which the officer is transferred has a different pattern/colour from that of his previous Regt/Corps.

- i. Head-dress including forage cap, hat, Gorkha hat, pugrees and pugs as the case may be
- ii. Cap badge
- iii. Badges of rank - metal and embroidered
- iv. Shoulder titles - metal and embroidered
- v. Arm titles
- vi. Sam Browne Belt when the change is from brown to black or vice versa
- vii. Web-belt when the previous Regt/Corps wears black/white web belt
- viii. Lanyard
- ix. Set of buttons
- x. Collar badges
- xi. Leggings if transferred to mounted Regt/Corps
- xii. Footwear when change of pattern or colour is affected
- xiii. Breeches cotton cord OG if transferred to a mounted Regt/Corps
- xiv. Breeches Bedford cord drab, if transferred to a mountain Regt/Corps
- xv. Collar dogs
- xvi. Regimental Cane

No compensation will be admissible for alteration of Mess Dress.

**163. COUNTING OF PREVIOUS BROKEN COMMISSIONED SERVICE FOR THE PURPOSE OF PENSION:**

Claim for counting of previous service for the purpose of pension or Gratuity will be forwarded to PCDA (P) Allahabad in r/o non-medical officers by IHQ of MoD (Army) and Medical Directorate in r/o Medical, Dental and Nursing officers.

The question regarding counting of Pre-Commissioned Service is a matter to be decided by the Administrative Authorities in consultation with Pension Sanctioning Authority. The role of PCDA (O) is limited in regard to recovery/refund of pensionary benefits received by the affected officers.

While accepting the claims of recovery/refund of pensionary benefits, it may be ensured that the issue regarding counting of pre-Commissioned Service is finally decided by the Administrative Authority, in consultation with Pension Sanctioning Authority viz. PCDA (P) Allahabad. Under no circumstances, PCDA (O) should advise the officers to refund the pensionary benefits for pre-Commissioned Service, before counting the same for the purpose of pensionary benefits in the current engagement, till the time it is accepted by the Administrative/Pension Sanctioning Authority.

**164. CENSUS OF IRLAs:**

A monthly check of every IRLA held by Sr. Auditor/Auditor with reference to the online list of officers maintained by that task will be made by him/her. In carrying out these checks, it will be ensured that the IRLA in respect of each of the officer included in the Increment Chart pertaining to his/her task is physically in his/her possession. Reasons for any variations will be investigated and rectified.

After the completion of the above checks, a certificate to the effect that he/she is physically in possession of all the IRLAs as per the Increment Chart will be furnished by the task holder to his/her AAO/SO (A). The report of all the task holders on census of Audit IRLAs will be submitted to SAO/AO every month by the AAO/SO (A). Thereafter a consolidated report will be rendered to LW Co-ord (AT) for its further submission to PCDA on monthly basis.

**165. TRANSFER OF IRLAs AMONG SECTIONS IN LEDGER WING OR AUDITORS WITHIN THE SAME SECTION:**

IRLA and case file of the officer on promotion to the rank of Brig. and on posting to Embassy will be transferred from all Ledger Sections to Ledger Section 18. All cases of such transfers of IRLAs will be entered in a list called "Transfer List" i.e. extract of 'B' List Register maintained by corresponding Section in Ledger Wing. Before transfer of IRLAs, the following procedure will be followed:

- 1) Scrutinize the IRLA before transfer to see that:
  - a) Where an officer was on Sick Leave, the period of hospitalization is regularized by grant of Sick Leave and, if not, that the unit has already been advised to do so.
  - b) The relevant entry in the Hospital Admission/Discharge Register is suitably endorsed.
  - c) The HAUCA Allowance/Para Allowance/Specialist Allowance wherever required to be discontinued, has been stopped.
  - d) The retention of acting rank is not affected and action has been taken wherever necessary.
  - e) The documents of HBA held in this office have been sent to AG's Branch, IHQ of MoD (Army) by Accounts/LW SS Co-ord (AT) Section.
  - f) Form-16 viz. Annual Salary Statement of Income Tax is filed in case file for last 5 years.
  - g) The Annual DSOP Fund statements are filed in IRLA.
- (2) Indicate in the action memo, the follow up action required on any of the above items for further perusal and get it signed by the AAO/SO (A).
- (3) Handover the IRLA with case file to the concerned auditor in the new Section and obtain his/her initial in the Transfer List.

### **165.1. TRANSFER IN:**

Before accepting an IRLA, every task-holder will ensure that:

- 1) It pertains to his/her task.
- 2) The Action Memorandum has been signed by AAO/SO (A) and extracts wherever necessary are handed over with the IRLA. He/She will then:
  - a) Initial in the Transfer List.
  - b) Enter the particulars in the List of officers held by the Task.
  - c) Make entries in the relevant Register viz. Hospital Admission/Discharge Register, Tenure Register etc. wherever necessary.
  - d) Keep the IRLA and case file in the proper place.

### **166. TENURE REGISTER:**

Certain appointments in the Army are called "Tenure appointments" e.g. the appointments of COAS/Lt Generals of AFMS and DGAFMS. Such appointments can be held only for the duration of the tenure period / periods prescribed in rules or till the date of Superannuation of the appointment holder, whichever is earlier. No payment is to be made beyond the due date determined with reference to the tenure and due date of Retirement. The following action will be taken by the Ledger Section 18 to watch this requirement.

The Register will be maintained by the Section maintaining the General Officers' Accounts. The following procedure will be followed.

When Orders notifying the appointments / promotion of officers holding the above tenure appointments are received in Ledger Sections, the details of officer concerned with the date of birth / date of appointment etc. will be entered in the 'Tenure Register' as in the specimen at **Annexure 45** and Authorization Slip drawing Nil cage for cession of pay with reference to date of birth or date of appointment, whichever is earlier will be forwarded to EDP Centre. The Register will be reviewed by 5th of every month.

### **167. PERMANENT LISTS AND IRLA REPORT:**

**1.** A permanent list of IRLAs for each Ledger Section will be maintained in a Register called 'A' list Register (**Proforma at Annexure 46**). The Section will also maintain a permanent list of IRLAs transferred out to other tasks in the Section/other Ledger Sections, called as 'B' List Register (**Proforma at Annexure 47**). All IRLAs transferred into the group will be entered in the 'A' List Register and the 'A' list Register serial number marked on the transfer proforma. Similarly all IRLAs under transfer to other Sections/groups will be entered in the 'B' list Register after acceptance by the receiving Section. The initials of the Accounts Officer of the receiving Section will be obtained against the entry in the 'B' list Register at the time of finally handing over the IRLA alongwith the case file to the receiving Section. This transfer will be done immediately after acceptance and should not be delayed. Thus at any point of time the difference between the last serial numbers of 'A' list Register and 'B' list Register will give the number of IRLAs being maintained in the group.

**2.** On the first day of every month, the general clerk/dealing auditor will obtain from all the task holders of the Section, the particulars of the number of IRLAs received, number of IRLAs transferred out by them, after rendition of the last IRLA Report and the net number of IRLAs presently held on charge by them and reconcile those figures with the entries

in the 'A' and 'B' List Registers in the Section. After such reconciliation, the IRLA figures arrived at as per 'A' and 'B' List Registers should agree with the totals of the task wise figures furnished by the task holders. An "IRLA Report" for the Section will then be prepared and rendered to the Wing Officer, over the signature of the SAO/AO in the proforma at **Annexure 48**.

**Note:** Inter Sectional Transfer of IRLAs will take place between 23rd and 27th of the month, both days inclusive or as may be fixed by the Wing Officer. If any of the dates mentioned above happens to be holiday, the period for completion of transfer work will be correspondingly increased. The Transfer Proforma at **Annexure 49** will be used for this purpose.

#### **168. FIELD CHEQUES:**

1. Field Cheques (IAFF 1034) on account of Advances of Pay drawn from the Field Cashier by Army Officers serving at stations where banking facilities are not available are received centrally in Records Section.

2. These Field Cheque Books will be sent by 'R' Section direct to EDP Centre under a top list on a day to day basis.

3. EDP Centre after action, will forward the Edit List duly supported by Field Cheque Books to Section in Ledger Wing.

4. Section in Ledger Wing will ensure correctness of Edit List with reference to the returned Field Cheque Books and propose amendment, if any, in the Edit List and sent the Edit List back to EDP Centre.

5. The task holders will exercise the following checks in the adjustment of Field Cheques:

a) Take out the IRLA's and verify that the Field Cheque pertains to the same officer in whose Account, the Field Cheque is sought to be adjusted, w.r.t. the officer's Personal No., CDA (O) Account No. etc.

b) See that the amount written in figures agrees with those in words. Also ensure that the Field Cheque bears an endorsement of the Field Cashier that it has been paid.

c) Verify whether the Field Cheque bearing the preceding Machine Serial No. has already been received and debited in the officer's Account and ensure continuity of Serial Nos. If the previous Cheque has not been received, call for particulars of amount drawn on that Cheque from the officer [**on proforma at Annexure 50**] and watch reply. On receipt of reply, if any amount is stated as drawn, debit the amount by including in the Edit List on hand Input. If the Cheque is stated to have been cancelled, make a remark to this effect at the appropriate place in the IRLA.

d) Ensure that the Advances drawn on Field Cheques are recovered in full and not in installments.

e) See that the amount drawn by the officer on Field Cheque does not exceed the authorized limit. If the Account runs in heavy debit balance due to excess drawal of Advances on Field Cheques, address a letter to the CO/OC of the Unit with which the officer is serving, to restrict future drawals of Advance. Simultaneously take up the matter with the Field Cashier who is responsible for payment of Advances in excess of limit, asking him to restrict future payments. If excess drawal/payment is continued despite the above advice, make a Special

Report to the Division/ Corps Commander for taking suitable action. Such cases will be put up to the Wing Officer.

The SO (A)/AAO will check the correctness of the adjustment carried out by the task holder and attest the entry in the IRLA as well as the endorsement on the Field Cheque and the Edit List.

**169. INCOME TAX (IT):**

Income Tax is assessed by the EDP Centre with reference to data regarding Pay and Allowances available with them and Declaration regarding anticipated savings, income from house property, interest on housing loan, etc. received from the Army Officers. Income Tax liability is reassessed with reference to Proof of Savings submitted by the officer by 31st December in the same financial year. Quarterly E-TDS returns are filed by LW Co-ord (AT) for compilation of Tax Deducted at Source. Form No.16 with digitized signatures is posted on the website for downloading the same by Army Officers for their information and suitable action for filing Income Tax Return.

Any correction to Form No.16 will be carried out by the Section manually.

**170. RECOVERY OF SUBSCRIPTION FROM ARMY OFFICERS ON ACCOUNT OF AGI FUND:**

**A. ARMY GROUP INSURANCE FUND SCHEME:**

- i) Army Group Insurance Fund has been introduced with effect from 01/01/76 to cater for the socio-economic needs of the Army personnel and their families. The scheme is totally departmental and administered by Army Group Insurance Directorate at IHQ of MoD (Army). The main objectives of the scheme are to:
  - a) Provide speedy financial assistance to the families of those Army personnel who died while in service.
  - b) Final payment of AGI Fund Subscription alongwith interest thereon, at the time of Retirement/release etc.
  - c) Undertake from time to time schemes/measures towards rehabilitation of retiring Army personnel.

All cadets of all academies including Gentlemen's Cadets of Technical Graduate Course, who are in receipt of monthly stipend, are also covered under this scheme.

- ii) The scheme will cover all officers, including MNS including MNS (Local) officers, Short Service Commissioned Officers and re-employed officers of regular Army. It, however, does not cover Technical Graduate Officers holding short service commission under A.I. 1/S/94, Reservists, Territorial Army Officers, NCC officers and personnel on Deputation to the Army.
- iii) The rate of Compulsory deduction in respect of Army Officers (including MNS and MNS (Local) officers) is ` 5,000/- per month w.e.f. 01/09/2013.
- iv) The PCDA (O) will make compulsory deduction in respect of officers through their IRLA.
- v) The deductions made for Army Officers for Army Group Insurance Fund will qualify for rebate of Income Tax.

vi) Monthly recovery of AGIF will be recovered in advance.

**B. TAGI SCHEME (TA OFFICERS):**

- (i) TAGI Scheme has been introduced w.e.f. 09/10/84 to Personnel of Non-Departmental units and w.e.f. 09/10/85 to those personnel of Departmental Units of the TA to be notified by IHQ of MoD (Army) from time to time, to cater for the Socio Economic needs of the Territorial Army Personnel and their families. The scheme is totally departmental and administered by AGI Dte., IHQ of MoD (Army). The object of the Scheme is same as for AGI Scheme to Army Officers as given in **Para 170 (A)** above.
- (ii) The Scheme will cover all officers, including MNS Officer, MNS Local, Short Service commissioned Officer, Technical Graduate Officers holding Short Service Commission under AI 01/S/94, Reservists, Territorial Army Officers, NCC Officers and personnel on Deputation to the Army.
- (iii) The rate of Compulsory deduction is `30,000/- per annum w.e.f. 01 Apr 2012.
- (iv) The PCDA (O) will make compulsory deduction through IRLA.
- (v) The deductions made for TAGIF will qualify for rebate of Income Tax.

**C. CGEGIS TO PERMANENT COMMISSIONED OFFICERS OF NCC:**

Central Govt. Employee's Group Insurance Scheme (CGEGIS) has been extended to Permanent Commissioned Officers of NCC w.e.f. 01/04/83.

The rate of deduction is `120/- p.m. which will be recovered by PCDA (O) through IRLA. The deduction so made will qualify for rebate of Income Tax.

**170.1. ARMY OFFICERS' BENEVOLENT FUND:**

- (i) Army Officers Benevolent Fund is constituted for the benefit of officers and members of their family or their dependents. Subscription is compulsory for all Commissioned Officers (both regular and non-regular) and Regular Reserve Officers recalled to service.

**Note:** AOB Fund Subscription is not recoverable from the following categories of officers.

- a) NCC Officers.
  - b) TA Officers.
  - c) MNS Officers.
- ii) The rate of monthly Subscription to AOBF is `120 p.m. w.e.f. 01/04/2011.
  - iii) Army officers not in the payment of PCDA (O) will pay their Subscription, as and when due, directly to the Secretary of the AOB Fund.

**170.2. AOCE FUND:** The recovery of Army Officers' contributory Education Fund (AOCEF) from the salary of the officer has discontinued w.e.f. 01/04/2011.

**170.3. AFMSO FUND:** The yearly subscription of Armed Forces Medical Services (Officers) (AFMSO) Fund and MJAFI amounting to `1000/- is recovered from the salary of AMC & ADC Officers holding the rank from Lt. to Lt. General. The amount includes General

Fund ` 600/-, MJAFI ` 300/- and Band ` 100/-. The rate is applicable from 01/01/2013.

**171. TEST CHECK OF IRLAs BY ACCOUNTS OFFICERS:**

Every month after the payment of all IRLAs in the Section is completed, the SAO/AO will test check a certain number of IRLAs in his/her Section as prescribed by the PCDA from time to time to see that all credit/debit adjustments in the Account for that month are correct. In addition to verifying the correctness of the entries already made, he/she will also ensure that there has been no omission in adjustment of any of the items which were required to be adjusted. Errors noticed in the course of such check will be put up for review by the Wing Officer concerned. For this purpose, 10% of IRLAs are to be selected for Test Check each month so that test check of all IRLAs will be completed in a cycle of 10 months. A manuscript Register will be maintained in the Section to record the deficiencies noticed during the check. The Register will be submitted monthly to Wing Officer and Quarterly to PCDA/Addl. CDA/Jt. CDA.

**172. MAINTENANCE OF DSOP FUND ACCOUNTS:**

In the computerized system of maintenance of IRLAs, DSOP Fund Accounts of Army Officers subscribing to this fund are maintained by EDP Centre. All recoveries effected from or refunds made by the subscriber either through Pay Accounts or otherwise are credited to his Fund Account through the medium of various inputs sent to EDP Centre. Where an officer becomes eligible to subscribe to the DSOP Fund under the DSOP Fund Rules either as an optional or as a compulsory subscriber, he/she is required to apply for the same in the prescribed format (**Annexure 51**). These are directly received in EDP Centre through 'R' Section and actioned. In cases, where the Applications are not in the prescribed format, the same are received in the Ledger Sections maintaining the Pay Accounts of the officers and transmitted to EDP Centre through inputs for action. If no such Application is received from the officer on completion of 12 months from the date of commission, the recovery at the minimum rates prescribed in DSOP Fund Rules (i.e.) at 6% of his/her Pay in Pay Band + Grade pay + MSP (w.e.f. 01/09/08) + NPA (if any) will be automatically commenced by EDP Centre. Wherever any change in DSOP Subscription is intimated by the officer through the prescribed format/letter, the same is acted upon by EDP centre/LW Section either directly or through inputs.

Simultaneously, all officers subscribing to DSOP Fund are required to furnish Nomination in the format(s) (**Annexure 52**) as prescribed in DSOP Fund Rules, indicating the person(s) who will receive the DSOP Fund accumulations of the officer in the event of his/her death. Such Nomination Form will be scrutinized to see that it is complete in all respects and accepted over the signature of the SAO/AO. It will then be forwarded to LW-SS Co-ord (Audit) through a separate Transit Register for safe custody.

One copy of the nomination will be sent to EDP Centre for noting in the DSOP Fund Account of the officer so as to enable them to incorporate the same in the Annual DSOP Fund Statement generated by them. One copy will also be sent to AG's Branch of IHQ of MoD (Army) New Delhi duly indicating the particular Branch/Directorate responsible for maintaining the officer's record.

**173.** The various types of withdrawals permissible from the DSOP Fund are:

- 1) Withdrawal for financing LIC policies.
- 2) Temporary Advance.
- 3) Final withdrawal.



## **1. WITHDRAWALS FOR FINANCING LIFE INSURANCE POLICIES:**

Officers subscribing to DSOP Fund can, if they so desire, finance Life Insurance Policies on their own life from their DSOP Fund subject to the conditions laid down in DSOP Fund Rules. Financing of premiums up to 4 (Four) Life Insurance Policies is allowed from DSOP Fund in respect of each officer.

## **2. TEMPORARY WITHDRAWALS:**

Temporary withdrawals from DSOP Fund are permissible for certain specified purposes. Such withdrawals are sanctioned by the competent authorities subject to recovery in certain specified No. of installments. The same is claimed by the subscribers on Contingent Bills.

In audit and payment of the claims, it will be seen that:

- a) The sanction has been accorded by the Competent Authority or conveyed on his behalf and the signature on the sanction tallies with the Specimen Signature on record in the office. Under DSOP Fund Rules powers of sanction cannot be delegated, though the sanction of Competent Authority can be conveyed by a specified staff officer. In case sanction has been conveyed by the staff officer, see that proper delegation to the officer for signing such communication exists.
- b) The purpose for which the advance is sanctioned is one for which the advance is admissible.
- c) The amount of advance sanctioned is within permissible limit with reference to balance available.
- d) The conditions prescribed in relevant Orders have been fulfilled.
- e) The No. of Installments has been fixed as per Rule/Govt. Orders (24 or 36 as the case may be).
- f) The amount of advance is debited in the withdrawal column of Fund Card against current month.
- g) The details of advance noted in the "Standing Recoveries Cage" of first sheet of IRLA.
- h) See that the claim has been signed by the officer and countersigned by OC Unit/next higher authority.
- i) Verify the correctness of the Rank, Name and Personal No. of the officer from the Ledger and see that it agrees with the particulars given in the claim and in the Sanction letter.
- j) IAF CDA 13 (Small) is prepared for the remittance to officers bankers. The No. of installments and the rate at which the respective recoveries is to be affected will be indicated in the column of IAF CDA-13 Small. The first installment of recovery is made in the Pay Account for the month following the one in which the payment is made.
- k) Intimation to the officer prepared giving the details of payment and the installment recovery in proforma as at **Annexure 53**.

### **3. FINAL WITHDRAWALS:**

Final withdrawals are permissible only for specified purposes on completion of certain number of years of service or within a certain number of years before Retirement.

**Note:** Final withdrawal for housing purposes is admissible without any service limit.

Intimation of payment will be issued in the proforma as at **Annexure 53** referred to in **Para 173.2 (k)** to the officer.

Re-employed officers are also entitled for final withdrawal from DSOP Fund in case they are subscribing to the fund.

In the computerized system of accounting, DSOP Fund Annual Statements are being generated by the EDP Centre and posted on website to enable officers for downloading and/or printing hard copy of the same. Temporary advance/Final withdrawal paid during the year is noted in the DSOP Fund Annual Statement of the previous year and Statement of Accounts for April.

LIC policies financed during the year are reflected in the Statement of Account of subsequent month of premium paid and also in annual DSOP Fund Statement of that year.

The duplicate copies of the DSOP Fund Annual Statement will be kept in the IRLA duly stitched.

### **174. DSOP FUND ACCOUNTS OF ARMY OFFICERS SECONDED TO NAVY/AIR FORCE:**

DSOP Fund Accounts of Army Officers seconded to Navy or Air Force will be maintained by the Naval Pay office, Mumbai and AFCAO, New Delhi, respectively, during the period of Secondment. After issue of LPC to the appropriate Pay Audit officer (showing inter alia the month up to and for which the DSOP Fund Subscription has been recovered), action will be taken as follows regarding the DSOP Fund Account.

- (a) The current year's Fund Card is completed in all respects.
- (b) The DSOP Fund Maintenance Group of Accounts Section is contacted to ensure that the total DSOP Fund balance in the Fund Card as on that date tallies with that in their records.
- (c) The Fund Statements are detached from the IRLA.
- (d) If the officer is financing any Life Insurance Policy from DSOP Fund, all "Statements of Payments" (IAF-CDA-650) are detached from the officer's IRLA and the policies are collected from LIC Section after making a suitable endorsement in the Stock Register of that Section.
- (e) The Nomination Forms are collected from LW Co-ordination Audit Section.
- (f) A memo addressed to the Naval Pay Office, Mumbai/AFCAO, New Delhi (By Registered Insured Post) is prepared duly forwarding all the above documents explaining the reasons for the transfer and citing reference to the No. and date of the memo under which the LPC has been issued. Simultaneously, a copy will be endorsed to the Pay Audit Officer citing reference to the LPC.

- (g) Punching Medium is put up transferring the total credit balance in the Fund Card to the Naval Pay Office, Mumbai/AFCAO, New Delhi by deduction from receipt head. A copy of the Punching Medium will also be furnished to the DSOP Fund Maintenance Group of Accounts Section.
- (h) Receipt of acknowledgement for the documents forwarded as at (g) above is watched from the Naval Pay Office, Mumbai / AFCAO, New Delhi.

**175. DSOP FUND ACCOUNTS OF ARMY OFFICERS REVERTED TO ARMY FROM NAVY/AIR FORCE:**

DSOP Fund balance in respect of Army Officers reverting to Army from Navy/Air Force will be transferred to PCDA (O) by the Naval Pay Office, Mumbai/AFCAO, New Delhi. The connected documents enumerated in **Para 174** will be received from the **Naval Pay Office**, Mumbai/AFCAO, New Delhi. These documents and credit for the DSOP Fund balance will be watched and a new Fund Account opened as follows:

- (a) On opening a new IRLA in such cases, a new Fund Card will be opened for the current year and recovery of DSOP Fund Subscription will be commenced from the first whole month for which Pay and Allowances are being drawn in the IRLA from PCDA (O), pending receipt of LPC.
- (b) The following documents will also be called for from Naval Pay Office/AFCAO, if not received.
  - (1) Fund Statements pertaining to the last five years excluding the current year, with particulars of the current year's Opening Balance, monthly credits and withdrawals, and latest monthly Closing Balance.
  - (2) Insurance Policies being financed from DSOP Fund together with relevant "Statements of Payments (IAF-CDA-650)".
  - (3) Fund case file.
- (c) On receipt of credit intimation for the total credit balance and the documents referred to above, amounts will be posted in the relevant columns viz. Opening Balance, monthly credits and withdrawals in the current year's DSOP Fund Card with a note to identify them as credits received from Naval Pay Office/AFCAO.
- (d) The "Statements of Payments" will be inserted into the IRLA in the normal manner.
- (e) The Fund file and previous Fund Card will be passed on to LW SS Co-ord (Audit) for custody.
- (f) The Insurance Policies and Nomination Forms will be sent to LIC Sub Section and LW SS Co-ord (Audit) respectively, in the normal manner for custody.

**176. REGARDING FINAL SETTLEMENT OF DSOP FUND, THE LEDGER SECTIONS WILL BE RESPONSIBLE FOR:**

- (i) finalization and payment of the DSOP Fund Accounts when officers become Non-Effective,
- (ii) payment on account of Deposit Linked Insurance Scheme in Death cases, and

(iii) maintenance of DSOP Fund Accounts of Army Officers on Deputation.

In the case of officers proceeding on Deputation, Ledger Section will ensure that:

- a. an intimation of DSOP Fund particulars has been sent to Civil Accounts Officers concerned, through the LPC for effecting further monthly recoveries.
- b. DSOP Fund Card, Insurance Premium Payment Proforma and Army Group Insurance Fund Proforma are kept safely in respect of officers who proceed on Deputation.

In respect of officers seconded to Navy/Air Force, the Fund Card, Insurance Premium Payment Proforma and the relevant policies have been sent to the respective CDA and the credit for the Fund balance as on the date of transfer has also been passed on to the CDA concerned.

**177. FINAL SETTLEMENT OF DSOP FUND:**

**ADVANCE REVIEW OF DSOP FUND ACCOUNT OF THE OFFICER DUE TO BECOME  
NON-EFFECTIVE**

The purpose of the review in advance is to ensure that the correct amount of final accumulation in the DSOP Fund is arrived at and final payment is made on the date following the date of Retirement/release of the subscriber.

The following procedure will be adopted:-

On receipt of release/Retirement Notification issued by the Ministry of Defence/IHQ of MoD(Army), the details of the cases will be recorded in the Register by LW Co-ordination (Audit) centrally, with issue of input for discontinuation of pay from the date of Retirement to EDP Centre and also by Ledger Section in the Register for advance review in the proforma given in **Annexure 54** month-wise according to the due date of Release/Retirement of the officer.

For ensuring the prompt & correct payment of DSOP Fund on due date, the following will be confirmed by Ledger Section also.

- i. The Progress Register of Final settlement of DSOP Fund will record full details regarding the date of an officer's death, date on which an officer proceeds on Retirement/ release and will be maintained in LW Co-ord (AT) Section.
- ii. The officer's case file will be verified to see whether there is any outstanding issue affecting the fund balance.
- iii. The Nomination Form will be collected from the LW SS Co-ordination (Audit) Section and recorded in the case file.
- iv. The Fund Statements of the officer for the preceding five financial years excluding the year in which the Account is settled or more where deemed necessary will be scrutinized in detail.
- v. The recovery of Subscription has been affected monthly without omission.

- vi. Any missing credit/debit is settled.
- vii. All the withdrawals from the Fund to finance the Insurance Policies stand posted by verifying the Insurance payment proforma on record with the IRLA.
- viii. All Temporary/Final withdrawals from the Fund have been debited in the Fund Statements, (All the Contingent Bills for five years filed in the case files will be linked with the entries in the Fund Statements for this purpose).
- ix. The correctness of interest allowed during the last 5 years will be checked.
- x. The excess/short credit/debit if any coming to notice will be corrected.
- xi. The castings in the latest Fund Statements which have not been reconciled with the DSOP Fund records maintained in Accounts Section will be verified.

**The Srl. No. (ii) to (xi) are carried out by FSR Group six months prior to the date of Retirement on Superannuation and in case of Pre-mature Retirement, release from SSC, Death. Invalidment etc. after Orders/intimation from executive authorities.**

- xii. The credit columns in the latest Fund Card will be scrutinized to ensure that there are no missing credits and that the recovery of DSOP Fund Subscription has been discontinued from the correct month.
- xiii. The extract of DSOP Fund balance furnished by the EDP Centre which indicates the Opening Balance of the year, monthly Subscriptions recovered, withdrawal and refunds if any, in the year in which officer demits service will be checked 100% with the Statements of Account and Fund Card.
- xiv. The interest will normally be allowed till the date of Retirement subject to the conditions in the notes below. The final Closing Balance will then be worked out.
- xv. If there is any delay in tendering the balance to the officer, interest admissible up to the end of the month preceding that in which the amount is tendered or up to the end of the sixth month after the end of the month in which the subscriber quits service/dies whichever of these periods is less.
- xvi. If the intimation tendering the final accumulation in the fund is sent to the officer on or before the 20<sup>th</sup>, interest will be calculated up to the end of the previous month.
- xvii. If the intimation is sent after the 20<sup>th</sup> of a month, interest will be calculated inclusive of the month.
- xviii. The columns "interest" and "Closing Balance" at the bottom of the Fund Card will be completed.
- xix. The entry regarding the Closing Balance will be initialed by the auditor, AAO/SO (A) and the Accounts Officer.
- xx. The net amount payable to the subscriber/Nominee/Next of Kin, as the case may be, will be intimated in the standard form **(Annexure 56)** alongwith a Blank form of

- Contingent Bill requesting the officer to return it duly completed, specifying inter alia the mode of payment.
- xxi. On receipt of Contingent Bill, the payment of DSOP Fund will be made in the month of Retirement/ Release itself, for credit to the salary bankers. Memo in the form of **Annexure 57** will be issued to the officer.
  - xxii. The passing endorsement should be made on the Fund Card, intimation/ Tender Memo and the Contingent Bill. The final payment will be released three weeks before the date of Retirement/ release duly indicating '**Not Payable Before**' 01<sup>st</sup> of the following month.
  - xxiii. In case Contingent Bills are not received till the end of the month of Retirement/ release, payment of DSOP Fund will be made to the salary bankers of the officer subject to keeping a minimum amount of ` 100/-.
  - xxiv. In case Provisional Payment of DSOP Fund as mentioned above has been made, Contingent Bill will be called for from the officer in the form of (**Annexure 56**) and balance amount released on receipt of the same.
  - xxv. The payment will be made to the officer's bankers as per the accumulation alongwith interest where the Contingent Bill is received. If the same is awaited, payment will be made keeping a balance of ` 100/- aside, which will then be restored once the Contingent Bill is received.
  - xxvi. The Contingent Bill, when received, will be scrutinized to see that it is complete in all respects viz. that the claimant is the correct party entitled to receive the amount, that the amount claimed is the same as arrived at by this office, that the bill is pre-receipted over a Revenue Stamp and counter-signed by the head of the office where the officer was last serving.
  - xxvii. An endorsement to the effect " \_\_\_\_\_ paid on \_\_\_\_\_ " will be made in red ink in the lower portion of the cage provided for calculation of interest in the Fund Card, duly initialed by Auditor, AAO/SO (A) and Sr. Accounts Officer/Accounts Officer while paying the claim.
  - xxviii. The office copy of the intimation already sent will be suitably endorsed.
  - xxix. The date of payment will be entered in the NE Account Register.
  - xxx. If the payment is made to a Nominee, the fact of payment will be noted on the Nomination Form.
  - xxxi. Action will be taken to release the policies financed out of DSOP Fund in favour of the subscriber and acknowledgement watched. In the case of deceased officer, if the policy is singly assigned and the assured amount of the policy is more than ` 5,000/-, a succession certificate will be called for.
  - xxxii. The form prescribed at **Annexure 58** is issued to the LIC Section so that the LIC policies funded from the DSOP Fund Account are also reassigned and dispatched by the LIC Section to the LIC office, 987 Branch, University Road, Pune – 411 005 directly, under intimation to the officer. The details of the LIC Policy Number, Name of the officer, CDA

(O) A/c Number, officer's permanent address and address of the Unit last served, based on the last Part II Order received, should be invariably mentioned on the memo at **Annexure 58**. Reassignment of each LIC policy should be done in the form of **Annexure 8** and stuck invariably at the back of each policy. Further memos given at **Annexures 5, 6 and 7** will also be issued. The formats of **Annexure 5, 6 and 7** are given under the Sub-Section: LIC Section below Para 203.1(a), 204.2(c) and 204.3 regarding Reassignment of LIC Policies on account of Retirement/Release/Premature Retirement/Death/ Invalidment / Permanent Secondment etc. In death cases, the following procedure will be followed:

In case of paid up and surrender policies, a note will be kept in the proforma to the effect and withdrawal not admissible for premium payments, on receipt of intimation from LIC Section.

xxxiii. LW Co-ord will forward DSOP Fund extract in death cases alongwith Nomination of the deceased officer to the concerned Ledger Section. After DSOP Fund finalization, Contingent Bill will be called for by concerned Ledger Section from the Nominees of the deceased officer individually in the form of **Annexure 59** with the copy to the President, Standing Committee, last unit served and AOBF Ceremonial & Welfare Directorate. While calculating DSOP Fund amount, an additional amount on account of DLI, equal to the average balance in the fund Account during the three years immediately preceding the death of the officer up to the maximum limit of ` 60,000/- will be credited to the DSOP Fund Account. The amount under DLI will be admissible subject to the conditions –

- a. Balance at the credit in DSOP Fund shall not at any time during the 3 years preceding the month of death fall below the limit of ` 25,000/-.
- b. The officer should have put in at least 5 years of service at the time of his/her death.

DSOP Fund Payment will be made to the Nominees' bankers, individually, on receipt of the Contingent Bill as per the percentages mentioned in the Nomination. Simultaneously, memo in the form of **Annexure 60** will be issued by Ledger Section. In case the Nominee(s) are minor, it will be seen that payment is released to the bankers of the minor only and not the bankers of guardian. If in death cases, nomination is not available or the same submitted before acquiring the family by single officer in the name of parents/brothers/sisters etc, is available but invalid due to marriage of the officer, death of the Nominees etc fresh nomination will be called for from IHQ of MoD (Army). In case no nomination is available, Indemnity Bond, duly signed by the 1<sup>st</sup> class Magistrate, will be called for from the NOKs of the deceased officer, alongwith the Contingent Bill. In case LIC policies were funded from the DSOP Fund Account of the deceased officer, the same will be reassigned in the name of the Nominee using form at **Annexure 61** and will be forwarded to the Nominees by Ledger Section.

Memo in the Form of **Annexure 62** will be issued for finalization of DSOP Fund in deserter cases.

xxxiv. The specimen forms of Indemnity Bond to be used for drawal of accumulations in the DSOP Fund of a deceased subscriber/a subscriber who is insane/who has absconded or whose whereabouts cannot be ascertained are as specified below:

- (1) Form of Indemnity Bond to be executed for drawal of DSOP Fund money due to the minor child/children of a deceased subscriber by a person other than its/their natural guardian to the extent of ` 5,000/- is as prescribed in **Annexure 63**.
- (2) Form of Indemnity Bond to be executed for drawal of DSOP Fund money due to the deceased subscriber by a person other than the family member of the deceased subscriber to the extent of ` 5,000/- is as prescribed in **Annexure 64**.
- (3) Form of Indemnity Bond to be executed for drawal of DSOP fund money due to a subscriber who is insane prior to Retirement/Release or who has absconded or whose whereabouts cannot be ascertained is as in **Annexure 65**.
- (4) As the Stamp Duty on the Indemnity Bond mentioned in sub-clause (1) above is to be borne by Govt. the Indemnity Bond, executed on any durable plain paper may be accepted without the stamps affixed thereon. However, in cases referred to in sub-clause (2) & (3) above, Stamp Duty will be borne by the claimant and the Bond is to be executed on a non-judicial Stamp Paper of appropriate value.
- (5) In case of married officers where there is no nomination or the existing nomination is invalid, payment is to be made to the widows/Nominees on the basis of information available with respective Service Headquarters and is to be supported by an Affidavit.

In case of unmarried Deceased Officers without nomination, payment is to be made to the Legal Heir(s) as shown in the record available with the respective Service Headquarters without insisting for Succession Certificate where the amount involved is less than ` 5,000/-. In cases, where the amount involved is more than ` 5,000/- the payment is to be made on production of Succession Certificate/Letter of Administrative Probate.

#### **178. DEPOSIT LINKED INSURANCE SCHEME FOR SUBSCRIBER TO DSOP FUND:**

In respect of officers who are subscribers to the DSOP Fund and die while in service, the amount admissible under Rules vide Govt. of India, Ministry of Defence letter No. A/55018/AG/PS3(c)/1250/D(Pay/Services) dated 21/06/99 and No. A/55018/AG/PS-3(C)/962/D(Pay/Services) dated 08/07/2010 on account of Deposit Linked Insurance Scheme will be rendered by the Ledger Section to the beneficiary, who is eligible to receive the accumulation in DSOP Fund.

#### **179. OFFICERS ABSORBED IN CIVIL:**

In the case of subscribers absorbed permanently in the Civil Department after Release, the Fund Account will be closed as above. If, however, the subscriber desires to transfer of the DSOP Fund accumulation to his/her new Fund Account, maintained by his/her Civil Accounts Officer, his new Provident Fund Account Number will be ascertained and the amount transferred to the Civil Accounts Officer through Settlement Account after obtaining his/her concurrence.



#### **180. DSOP FUND OF OFFICERS ON DEPUTATION:**

The DSOP Fund Account relating to the period during which an officer is on Deputation to Civil Dept./State Govt. or Govt. undertaking will be maintained by the Ledger Sections in the manner detailed below:-

- a. With reference to the IHQ of MOD (Army) /DGAFMS letter & Part II Order notifying the proceeding of the officer on Deputation, the particulars will be noted in the "Register of Officers on Deputation" CDA (O) F-329 given in the format at **Annexure 66** by allotting a page for each such officer and entering his/her name in the inner sheet (index) at the beginning of the Register (kept in alphabetical order).
- b. As and when credits are received either through Settlement Account or through cheque/DD or otherwise, the particulars of the credits viz. Inter Departmental Schedules or Treasury Receipt etc. will be noted in the Register, as well as in the Fund Card of the officer kept with the Non-Effective IRLA, against the month in which the amount was recovered.
- c. A spare copy of the Punching Medium reflecting the adjustment of the credit received through Settlement Account or on Treasury Receipt will be sent to DSOP Fund Maintenance Group of Accounts Section.
- d. Credits for wanting periods if any will be called for from the Civil AG/Accounts Officer through PCDA (O)-F.330 (vide **Annexure 67**). For this purpose, the above Register will be reviewed every month and a list of outstanding items will be drawn at the end of the Register, which will be submitted on 5<sup>th</sup> of every month to the SAO/AO. It will also be submitted to the Wing Officer once in a quarter and on 7<sup>th</sup> July every year to the PCDA.
- e. In the cases of officers who have reverted to the Army, Ledger Sections will watch for wanting credits and include items of wanting credits in the above report and pursue such cases to finality.
- f. Application for temporary advance/final withdrawal from DSOP Fund for all officers on Deputation will be dealt with by Ledger Sections as in the case of effective officers.
- g. The policy of monthly Subscription/refunds to and withdrawal from the fund in the Fund Card, calculation of interest, annual closing and rendition of Annual Statement of DSOP Fund Accounts to officers will be carried out by the Ledger Sections in regard to the DSOP Fund Accounts of Deputationists.

**Note:** The Civil Accounts Officer is merely responsible to effect recovery of DSOP Fund Subscription and instalmental recovery of temporary advances and to pass on credits to this office. The Insurance Policies financed through DSOP Fund and Nomination Forms of Deputationists will be held by this office.

#### **181. BALANCES IN DSOP FUND ACCOUNT:**

- a. In respect of Non-Effective cases held by Ledger Sections on 31<sup>st</sup> March of each year (other than those of Deputationists) without final payment of DSOP Fund accumulation having been made to the subscriber/other beneficiary, Statement in duplicate showing the particulars of Opening Balance, total credits, total withdrawals, interest and Closing

Balance, will be rendered by LW SS Co-ord (Audit) Section to DSOP Fund Maintenance Task of Accounts Section by 10<sup>th</sup> June every year. When subsequently the payment is made to the subscriber/other beneficiary, the Ledger Sections will compile the entire amount inclusive of interest to DSOP Fund Head.

- b. In respect of cases where a portion of DSOP Fund accumulation is held over (under DSOP Fund head), a statement of "Minor Balances" showing the Rank, Name, CDA (O) Account Number and the amount of minor balance will be rendered by LW SS Co-ord(Audit) to DSOP Fund Maintenance Task of Accounts Section by 10<sup>th</sup> June every year.

A completion report regarding the rendition of the above two statements will be submitted by LW SS Co-ord (Audit) Section to PCDA through Technical Section by 15<sup>th</sup> June every year.

The payment will be made on receipt of the required Contingent Bill.

**182. FINAL SETTLEMENT OF ACCOUNTS OF ARMY OFFICERS RELEASED/RETIRED ON SUPERANNUATION/ RETIRED PREMATURELY/ DISMISSED / DIED/ KILLED IN ACTION/ DEPUTED TO CIVIL DEPT: ACTION BY LEDGER SECTIONS:**

The Ledger Sections will be responsible to ensure prompt settlement of Pay and DSOP Fund Accounts of officers becoming Non-Effective. The Ledger Sections will also be responsible for the action related to the Test Audit objections after their final review and demands arising due to final settlement, if any, to be intimated by Ledger Sections directly to Pension Cell for onward intimation to PCDA (P) Allahabad. PPOs and Corrigendum PPOs received from PCDA (P) Allahabad, after keeping a copy for record, will be sent by Pension Cell directly to Ledger Sections. The same will be invariably filed in personal files of officers. Credit inputs forthcoming after finalization of Accounts, if any, will be submitted to EDP Centre in a normal manner and the remittance of this amount to retired officer's bankers will be made through system. These Accounts will be maintained in Ledger Sections for six months and after that transferred by Ledger Section to "Permanent Record Section" to hold as 'moving record'. In case the finalization of such cases and its transfer to 'Permanent Record Section' is not carried out by the Section due to any reason, it should invariably be brought to the notice of PCDA/ Addl. CDA/Jt.CDA, clearly stating the reasons for the same.

**I.** The following action will be carried out in respect of Non-Effective Accounts by LW SS Co-ordination (Audit) Section.

- a) All casualties and intimations involving cessation of pay to an officer due to Retirement/ Release/Death/Invalidment/Deputation etc. will be dealt with, on a priority basis. Input/AS will be prepared centrally by LW SS Co-ordination (Audit) Section, discontinuing Pay and Allowances according to the date specified in the Order and passed on to EDP Centre for necessary action. In case of Pay stopped by EDP Centre, based on the certain Casualty Codes for above cited casualties notified in Part II Orders will be checked and confirmed by Ledger Sections also.
- b) In all cases, other than death, pay will be stopped from the date on which the officer is struck off the strength of his/her unit. In the case of death, pay will be stopped from the day following the date of death.

## **II. THE DETAILED PROCEDURE TO BE FOLLOWED BY LEDGER WING SECTIONS:**

EDP Centre will generate a list of officers, six months prior to the Retirement and hand over to Final Settlement Review Group and also to LW SS Co-ord (Audit) Section for making the Accounts available for review.

1. Ledger Section will link all the Part II Orders regarding Annual Leave availed by the officer, encashed on availing LTC, adjusted against Sick Leave, adjusted against Study Leave, if any, and accumulated for encashment purpose. The year-wise details will be filled in, in the proforma given at **Annexure 68** (to be attached in the IRLA) for review by FSR Group.
2. Ledger Sections will ensure that all the correspondence letters/papers, claims, Part II Orders and other important documents etc. are filed in the respective case files of the officers. Files along-with IRLA(s) will be handed over to FSR Group through Transit Register, six months, prior to the date of Retirement on Superannuation and also in cases of Death, Premature Retirement, Invalidment, Dismissal, Cashiered, SSC officers' Release etc., immediately on receipt of the authority letter received from unit, AHQrs, DGAFMS, etc.

FSR Group will review the entitlements admitted and due to the officer, call for/issue the requisite documents etc., and mention the outcome of the review/action taken report for further follow up action by Ledger Sections in **Annexure 5**, as mentioned in the chapter of **FSR Group**.

**III.** 1. After receipt of the Account after final review from FSR Group, suitable action regarding adjustment of Pay and Allowances, settlement of Internal Audit/Inspection, Test Audit Objections based on the documents called for by FSR Group and received in Ledger Section will be taken. Information regarding the receipt of DSOP Fund Final Settlement Claim, AGIF Claim, etc., will be furnished to EDP Centre for posting on LAN, if required.

2. All the recoveries on account of provisional recovery of rent/furniture/electricity/water charges (monthly recovery & for period where Quarterly Statements awaited/not received), recoveries on account of Internal Audit/Inspections/Test Audit Objections etc., if any, will be adjusted at the time of payment of encashment of leave/final settlement of Account by Ledger Sections.

3. It will be verified that whether any demands like Motor Car, Motor Cycle advance, PCA or House Building advance are outstanding against the officer. Where any such advance is outstanding, it will be seen whether the advance together with interest is likely to be liquidated before the date of Retirement. If however, the demand has been intimated to PCDA (Pensions) earlier, it will be confirmed that whether it has been acknowledged by them. If the recovery of demand is not possible from the credits available, action will be initiated as per the Rules governing the grant of advance with a view to liquidating the advance before the date of Retirement of the officer.

4. It will be ensured that the appropriate follow up action is taken for regularization of the periods of absence by grant of leave or otherwise, initiated by FSR Group.

5. In case of any proportionate recovery of Outfit Allowance due, as observed by FSR Group is noted for recovery.

6. In case of Premature Retirement/Release from SSC, it will be checked whether full amount of Qualification Grant is recovered if date of Retirement/Release is within 5 years from acquiring the qualification. Also the adjustment of Pay & Allowances admitted during Study Leave/ adjustment of MRO for refund of proportionate cost of recovery, if mandatory service period not completed after rejoining from Study Leave/completion of course, listed in AO 17/95 / various Govt. Orders/AIs/SAIs etc. respectively will be ensured before release of final payments of Retirement benefits etc. In case of non-completion of mandatory service period after Study Leave, the entire Study Leave period becomes Non-Qualifying Service for pension and pensionary benefits also. As such, suitable care will be taken to intimate the same to PCDA (P) Allahabad in Full Pay Commissioned Service Certificate. In addition to the above, the Non-Employment Certificate and Non-Practicing Certificate in case of AMC, ADC and RVC officers for the period of Terminal Leave will be called for in case of release of SSC officers.

7. The Final Settlement of DSOP Fund Account will be finalized in the Ledger Sections in advance of date of Retirement/Release. The amount will be released to officer's bankers in the month of Retirement, payable on or after the date of Retirement only.

8. Encashment of Annual Leave on Retirement, based on the record of accumulation of Annual Leave available in this office, should be calculated by Ledger Sections concerned prior to date of Retirement and to be reflected in the Statement of Account for the month of Retirement. It will be ensured that Annual Leave encashed on availing LTC has already been verified to its maximum extent of 60 days in service career by FSR Group and considered while verification of the year wise accumulation to be payable at the time of Retirement.

In the last month of officer's service, the payment of accumulation of annual leave for encashment (w.r.t. the records of this office) will be released to the officer's bankers, duly recovering any long term demands outstanding along with interest if any, debit balance of IRLA/over issue of Pay and Allowances and other recoveries, if any. Payment regarding discrepancies if any, regarding total number of days accumulated for encashment noticed with reference to Retirement Part II Order notifying year wise break up, will be made on receipt of Part II Order notifying final SOS from Army. Final FPCSC (Form No. 73) up to the date of Retirement, addressed to PCDA (P) Allahabad will be issued by Ledger Section to Pension Cell, for its onward transmission for finalizing the Pension and Pensionary benefits due to the officer by PCDA (P) Allahabad.

9. Ledger Sections concerned will inform the officer on Retirement/Release the Retirement benefits due/paid to the officer through a standard memo as given at **Annexure 69**. A monthly report in the enclosed format will be sent by all Ledger Sections to LW SS Co-ord (Audit) in the first week of the following month. LW SS Co-ord (Audit) will consolidate the Progress Report of NE cases and submit the same to PCDA (O) by 15<sup>th</sup> of each month through their Wing Officer.

10. Ledger Sections will furnish the requisite information regarding Full Pay Commissioned Service Certificate, in a prescribed proforma as in **Annexure 70 and 71** to this chapter to PCDA (Pensions) (also referred to in **Para 322(3)(d)** under Final Settlement Review Group and also **Para 334** of Pension Cell for expeditious settlement of pension. On formation of FSR Group, the issuance of FPCSC to PCDA (P) Allahabad, through Pension Cell in respect of officers retiring on Superannuation/Premature Retirement is dealt with by FSR Group. In case of Death/Invalidment etc., the FPCSC is issued till the date of Death/Invalidment. Hence, **Form No. 77** will be issued by Ledger Sections in such cases. Final FPCSC in the prescribed format at **Form No. 73** to PCDA (P) Allahabad is issued by Ledger Sections, through Pension Cell.

11. Particulars of Pay and Allowances paid, Income Tax recovered etc. for the current financial year will be forwarded to the GHQ ITO, Pune with a request to intimate the result of final Income Tax Assessment by them to the officer concerned/NOK.

12. In death cases: In addition to the action outlined in the earlier sub-paras.

- a) Intimate particulars of officer's bankers by signal to President, Standing Committee of adjustments, AG's Branch, Army HQrs, New Delhi on the date of receipt of information regarding death.
- b) Forward the particulars referred to at Srl. No. 10 above to the GHQ ITO, Pune, by delivering the memo by hand, immediately after the receipt of intimation regarding death.
- c) Forward Statement of Account for the last six months to the President Standing Committee of Adjustment showing the details of all credit and debit entries in the Pay Accounts for the six months preceding the month of death along with LPC. Also forward duplicate copy of Six Months Average Pay, LPC and FPCSC to PCDA (P) Allahabad.
- d) In case the officer is in occupation of Govt. accommodation, Final Rent Bill will be called for from concerned AAO BSO in the format at **Annexure 72**.

**Note :** For the purpose of items (c) above & to call for NDCs, in death cases- the specimen proforma of **Annexure 73** and for Release etc., except for Retirement on Superannuation, the specimen proforma of **Annexure 74** will be used. For Retirement on Superannuation, **Annexure 75** will be used to call for NDCs from all concerned.

**Note: i.** Original LPC will be forwarded to the officer/NOK in case of deceased officer and duplicate to the PCDA (P), Allahabad.

**ii.** In case of Deputation/reversion to Civil Department, the duplicate LPC will be forwarded to the appropriate audit / administrative officer concerned. The requirement of transferring the Leave Salary/Pension Contribution may be mentioned while forwarding LPC to borrowing Department, wherever applicable.

13. All payments to be issued to the officer's earlier salary bankers only. If payment is to be issued to bankers other than salary bankers, verification of correctness of IFSC, Bank code and Bank Account No. intimated by Ledger Section should be done by EDP through system with reference to EDP bank master, before issuing payment. Ledger Section will furnish details of bankers also i.e. name of Bankers, Address of Bankers etc. to EDP Centre while issuing input for change of bankers in such cases. This will be done only after the approval of the EDP Manager.

14. On completion of all the above tasks, a permissible credit balance of ` 5,000/- will be kept aside for recoveries that may arise due to any belated publication of Part II Orders etc. or Test Audit observations or objections etc. received at the time of final review by Test Audit Authorities before settlement of Account. The amount may be increased to the extent to cover the recovery of Rent and Allied charges, not received for previous quarters up to the date of Retirement or for retention period after Retirement period etc. This permissible credit balance is to be kept up to six months and released to the officer after six months of Retirement, subject

to all other adjustments. The Accounts will not be held in Ledger Sections, pending action regarding Statutory Audit by Test Audit Authorities but 'B' listed and sent to the Permanent Record Section after six months from Retirement. The Accounts will be furnished by Permanent Records Section as per the requirements by Test Audit Authorities as and when intimated by them. If any debit/recovery of pay observed afterwards by Statutory Audit, the same will be intimated to Pension Cell for onward transmission through amendment to LPC-Cum-Data Sheet by them to PCDA (P) Allahabad for affecting recovery from Pension. These debit adjustments will be cleared on receipt of acknowledgement from PCDA (P) Allahabad.

15. In case of release of Short Service Commissioned officers, Ledger Sections, after release of Short Service Commission, will forward the case file & IRLA to LW SS Co-ord (Audit)/FSR Group for vetting of the entitlement and amount of Terminal Gratuity calculated by Ledger Section, before submitting the case to Test Audit Authorities. Observations, if any should be settled at the time of payment of Terminal Gratuity. An amount of ` 10,000/- to be kept as credit balance up to 6 months in case of no dues of Rent and Allied charges etc., for forthcoming recoveries, if any. In case of non-receipt of Rent Bills, Quarterly Statements for recovery of electricity and water charges etc., for occupation of Govt. accommodation, a sufficient amount will be held in the IRLA under intimation to the officer. The credit balance will be released to the officer after six months of release. Then the Account will be 'B' listed and sent to Permanent Record Section.

16. Any outstanding Court Cases, which cannot be cleared at the time of transfer of NE Account to Permanent Record, will invariably be informed to Legal Cell and Addl. CDA /Jt. CDA/Wing Officer.

17. The papers in the case file will be arranged properly and the correspondence for more than 5 years old, except for documents of permanent importance like Form-A, Commissioning letter, DGNs for Substantive Promotions, Last Pay Certificates, documents related to Maintenance Allowance, court case, disciplinary case, if any, Gratuity claim with the working sheets and papers relating to pending correspondence.

18. Then IRLA(s) and case files will be stitched together.

19. After transferring the NE Accounts to Permanent Record Section with Closing Balance as zero, any financial adjustment due to belated publication of Part II Orders/DGN/Claims/Govt. Orders for increase in DA etc. subsequently received, will be processed by Ledger Sections (through DO II cell, if required) for adjustment through system as the NE Accounts will remain effective for carrying out the financial transactions. The amount will be remitted to bankers as and when the financial adjustment is carried out through system.

20. The action memorandum (Revised) in **Annexure 76** to this chapter will be prepared before transferring the NE Account to Permanent Record Section for easy tracing of important documents for references at a later date.

21. NE Accounts Register will be maintained by Ledger Sections invariably in the prescribed format at **Annexure 77** and submitted to SAO & Wing Officer on monthly basis and to PCDA/Addl. CDA/Jt. CDA on quarterly basis.

22. The NE Accounts required for Statutory Audit by Test Audit Authorities for final review at the time of Retirement, after transferring the same to Permanent Record Section, the Accounts will be requisitioned by SAO/AO of Ledger Section and furnish the same to Test Audit. Suitable action if any, required after the review will be taken by Ledger Section and then Account will be handed over to Permanent Record Section through Transit Register.

23. If the officer becomes effective again due to re-employment, re-commission, etc., the Accounts will be retrieved by the Ledger Wing (Audit and Organization) in the normal manner from Permanent Record Section for opening of IRLA.

**183. MAINTENANCE OF DEMAND REGISTER:**

The clearance of all demands existing in the Non-Effective IRLAs of the officers will be watched through a Demand Register, at **Annexure 78**. Any subsequent demand that may arise as a result of further adjustments in the Account held by the Section will also be entered in the Register. The prompt clearance of the demands will be ensured by a periodical review of the demand Register and issue of reminders where necessary. A report regarding the items outstanding for more than six months alongwith its reasons will be submitted to the PCDA for information.

**184.** The cases where IRLAs closed with Debit balance due to various reasons are monitored in Ledger Sections through a register to be maintained in a format prescribed at **Annexure 79**.

**185.** The receipt and settlement of Internal Audit objections raised by Technical Section Group II and Test Audit objections raised by Statutory Audit Authorities is to be maintained in Ledger Sections in a format prescribed at **Annexure 80**.

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## **201. LIC SUB-SECTION:**

**1.** Under the revised scheme of centralization of Life Insurance Policies of Army Officers financed from DSOP Fund with effect from 01/01/76, the payment of the second and subsequent premium will be made by the PCDA (O) direct to the Pune Divisional Office of the LIC Centrally, every month by issue of a consolidated cheque through SBI-CMP System, for the total amount of premium falling due in each month. No claim on this account will be preferred by the officers to the PCDA (O) under this scheme. However, in respect of new proposals of LIC policy, which are desired to be financed from DSOP Fund, the officer will continue to claim the first premium from the PCDA (O) on a Contingent Bill. Payment of first and subsequent premium will be dealt with as under:

### **Claim for payment of first premium on new proposals:**

On receipt of first premium claim on new proposals, it will be seen that:

- a) The proposal No., Pay Account No, and Name as given on the claim tally with those on record in the IRLA and that the claim has been routed through the CO/OC Unit.
- b) The signature of the officer on the claim tallies with that on record i.e. on Form A or previous claims.
- c) The claim is supported by the acceptance letter of LIC of India.
- d) The premium is on annual basis since no other frequency is permissible.
- e) The policy is on the subscriber's own life or on the joint lives of the subscriber and spouse.
- f) The total number of effective policies being financed from DSOP Fund does not exceed four by addition of the Policy under consideration.
- g) The claim is supported by a Declaration that the conditions for financing of Life Insurance Policies from DSOP Fund are acceptable to the subscriber and he/she is willing to assign the policy to the President of India and lodge it with PCDA (O) for safe custody within six months of the payment.

After receipt of the claim for payment of first premium paid by the officer directly to LIC of India, LIC Section will carry out the above audit and confirm the availability of sufficient balance at the credit in DSOP Fund Account of the officer. Then the details of the claim will be entered in the system. After data entry in the system, two files viz. DSOP DEBIT and IRLA CREDIT will be created after approval of bill by AAO/AO/SAO, LIC. Soft copy of the two files of each officer is directly captured online by EDP Centre for crediting the same in the IRLA and debit in DSOP Fund Account of the respective officer.

Consequent upon implementation of PROJECT SULEKHA in PHP Platform, all financial transactions, after approval of SAO/AO of Audit Sections/Wings, fed and processed through system, till the closing of IRLA on the last day/cut off date of the month will be adjusted in the same month and reflected in that month's salary of the officer.

**2.** On receipt of Contingent Bill pertaining to the first premium, LIC Section will take the following action:

- a) The claim is passed and amount remitted through system to Salary Bankers of the officer alongwith his/her monthly salary.



- b) An intimation as at **Annexure 1** is sent to officer advising him/her to get policy assigned in favour of the President of India and have the assignment registered in the books of LIC as required under rules. The policy is to be sent to this office as expeditiously as possible, but not later than six months. Simultaneously, the officer is advised to take appropriate action to get the policy records transferred to LIC Pune to enable them to claim the subsequent premium under the centralization scheme.
- c) The payment is entered in the Register of New Proposals.
- d) Premium receipt is watched and received within three months from the date of payment.

**3.** In respect of Policies to be financed from DSOP Fund in future, the LIC Section will ensure the following requirements.

- a) The mode of payment of premium is annual.
- b) The policy is assigned in favour of the President of India.
- c) The policy duly assigned and Registered in the books of LIC has been received for safe custody with a Declaration that the officer will abide by Rules governing the financing of the policy from DSOP Fund.
- d) The LIC Divisional Office, servicing the policy records, has been advised by the officer to transfer the policy records to the LIC Div. Office, Pune to enable them to claim the future premium.

**Note:** Ledger Section will be suitably informed regarding inclusion of the policy in the Centralization scheme with a request that a statement of payment in the proforma (IAF-CDA 650) as at **Annexure 2** may be opened.

After computerization of the work, all the transactions regarding policies With LIC of India are dealt with by LIC Section; as such the above format is used in Audit Section only for information about the amount of premium payable in a particular month.

#### **4. RECEIPT OF POLICY:**

All Life Insurance Policies financed from the DSOP Fund received in this office will be handed over by 'R' Section to the LIC Section only. The Auditor-in-charge of the policies in the LIC Section will scrutinize and take the following action:

- a) The policy is in respect of the proposal for which the withdrawal has been made and whether all the particulars regarding rate of premium etc. tally.
- b) The mode of payment of the premium of the policy is yearly.
- c) As per revised system, the policy details are entered in the system and after data entry, the hard copy/print out copies of the policy details is kept in the file as per the prescribed format given at **Annexure 3**.
- d) The Policy No. is noted in the Register of new proposals against the item concerned. The index and monthly Life Insurance Payment Card are prepared for future payment. The particulars of the policies are also noted in the list of policies coming under the scheme.
- e) The full particulars of the policy and the Stock Book Item No. allotted are intimated to LW Section concerned with a copy to the officer as per specimen at **Annexure 4**.

f) The original Policy Bond is kept in the safe custody of LIC Section. The policy is kept in an envelope noting thereon the relevant particulars and also the month in which the annual premium is payable.

**Note:** On receipt of intimation from LIC Section, the task holder in Ledger Section will open a premium payment proforma, for premium to be paid from DSOP Fund in future. For a policy for which the first premium already paid from DSOP Fund at the proposal stage, the relevant particulars will be incorporated in the Statement of Payment Proforma.

## **5. PAYMENT OF SECOND AND SUBSEQUENT PREMIUM:**

No claims on this Account will be preferred by the officers to the PCDA (O) for payment of second and subsequent premium. The payment of such premium will be made by PCDA (O) direct to the Pune Divisional Office of the LIC centrally every month by issue of a consolidated cheque for the total amount of premium falling due in each month, through SBI-CMP System. For this purpose, the Pune Divisional Office of LIC will claim the total amount of premium falling due in each month duly supported by a demand list showing the full particulars of the policies where payment is due. This demand list will be centrally received and processed in the LIC Section. The demand list received from LIC of India will also be verified by LIC Section with the original policies. The premium due will be recovered in respect of each officer. The amount recovered will be tallied with details processed. Thereafter, LIC Section will issue a consolidated remittance through NEFT for the total amount of premium due for payment in that month to the Divisional Office of LIC Pune and obtain their acknowledgement.

6. (a) On receipt of the Premium Receipt from the LIC of India, the letters "PRV" (i.e. Premium Receipt verified) is noted in the Demand List maintained in the system against that particular item in the list, to confirm that all Premium Receipts have been received. The Premium Receipts are affixed with the Rubber Stamp "Financed out of DSOP Fund - Rebate on Income Tax not admissible".

b) The premium receipts are sorted out Unit wise and dispatched under a forwarding memo and a Nominal Roll.

## **202. CONVERSION OF POLICIES INTO PAID UP ONES:**

If a Life Insurance Policy is converted into paid up one, the face value of the policy is proportionally reduced by the LIC of India and no further premium will be due for payment on such policies. The proceeds of the policies are not, however, payable by the LIC of India till the date of maturity or the death of the policy holder. On receipt of intimation from LIC of India that a policy is paid up either due to lapse or on the request of the officer, the paid up value will be ascertained from LIC of India by LIC Section and the same will be intimated to the Ledger Section concerned for noting in the Statement of Payments (IAF-CDA-650). Necessary annotations will also be made in the Life Insurance Payment Cards and other records held by LIC Section.

On receipt of intimation of paid up value, the LIC Section will take action as under:

- a) The total amount paid to the LIC of India is intimated by them to LIC Section.
- b) A line across the "LIC payment card" under the last entry of payment is made with an endorsement "Policy paid up and No Further Withdrawal for payment of premium Permissible" in red ink.

**Note:** Whenever the LIC of India desires a consent note from this office for conversion of policy into paid up one, LIC Section will give consent after verification.

### **203. REALISATION OF MATURED VALUE OF POLICY:**

1. If a Life Insurance Policy financed from DSOP Fund matures while the officer is in service, the proceeds of the matured policy are required to be realized by the LIC Section and credited to the DSOP Fund Account of the officer under the DSOP Fund Rules. On receipt of an intimation in this regard together with a Discharge Form from the LIC of India, action will be taken as under by LIC Section :-

a) The particulars of Policy Number, Name and CDA (O) Account Number given in the Discharge Form tally with our records.

b) The Discharge Form is completed over the signature of the SAO/AO with signature of witness as required.

c) A letter is addressed to LIC forwarding the discharge form, duly completed together with the Policy Bond, under Registered (Insured) Post with a request to remit the amount through NEFT Payment, in favour of PCDA (O), Pune. A copy of the letter is invariably endorsed to the officer for his/her information. The amount due to officer while in service will be credited to his/her DSOP Fund Account through system. However, in case of Maturity of the policy after Retirement/Release/ Death etc., the policies are reassigned and sent to LIC of India, for their necessary action in the format at **Annexure – 5, 6, 7 & 8** under intimation to the officer/NoKs of deceased officer and concerned Ledger Section.

### **2. The following action is also taken by LIC Section:**

Treasury Receipt in realization of the cheque/NEFT Payment is watched.

On receipt of the Treasury Receipt, it is adjusted by a Punching Medium duly crediting the amount to the Fund Account of officer; under intimation to the officer, by LIC Section. The receipt and adjustment of the Treasury receipt is noted on the "LIC Premium Payment Card".

### **204. REALISATION OF SURRENDER VALUE OF POLICY:**

1. If a Life Insurance Policy financed from DSOP fund is surrendered before it matures, the proceeds of the surrender value are required to be credited to the DSOP Fund of the officer under the DSOP Fund Rules. On receipt of an intimation in this regard together with a Discharge Form from the LIC, action will be taken on the same lines as in **Para 203**.

### **2. LIC Section will take action as follows:**

a) The total amount paid to the LIC of India is calculated and intimated by them to LIC Section.

b) A line across the "LIC Premium Payment Card" under the last entry of payment is made with an endorsement "Policy Surrendered & No Further Withdrawal for payment of premium Permissible".

In the revised system, LIC policies of retired officers will be sent to the LIC 987 Branch, Pune instead of officers, under intimation to the officers. One batch will be prepared every

month comprising of the officer's Policy Number, CDA (O) Account Number, permanent address, present unit address and will be dispatched by Registered Insured Post by LIC Section.

c) In case of death of officer, the policy will be reassigned in the Name of the Nominee as per records available in LW SS Co-ord Section and the reassigned policy will be sent to LIC of India in the prescribed format given at **Annexure 5, 6, 7 & 8.**

**3. REASSIGNMENT OF LIC POLICIES ON ACCOUNT OF RETIREMENT /RELEASE /PREMATURE RETIREMENT/ DEATH / INVALIDMENT / PERMANENT SECONDMENT ETC:**

In case of Retirement/Release/Premature Retirement /Death/Invalidment/Permanent Absorption in Deputation Department, PSUs, Permanent Secondment etc., the details regarding effective date of Retirement/release etc., Permanent address and last Unit address where officer served, further in death cases the details of Nominees with percentage of share of accumulation is intimated by Ledger Sections to LIC Section. LIC Section will reassign the policies and forward to LIC India alongwith the Top List with Final Release No. (allotted by LIC Section), for its onward transmission to the officer on his/her permanent address, being the custodian of the Policy thereafter in the prescribed format given at **Annexure 5, 6, 7 & 8.** This will be intimated to the officer/NoKs of deceased officer with a copy marked to concerned Ledger Section.

**OTHER FUNCTIONS OF LIC SUB-SECTION:**

**205.** LIC Group also deals with the remittances of recoveries on account of AGIF/TAGIF contribution, AOBF Subscriptions, effected from Pay and Allowances of Army Officers. Cheque payments/remittance through NEFT on account of AGIF Subscription are issued to AGIF Directorate of AHQRs, while those on account of AOBF are issued to Ceremonial and Welfare Directorate, AG's Branch of IHQ of MoD (Army). In addition to the above, remittances on account of EMI of loans and advances sanctioned and paid by the AGIF Directorate such as Motor Car Advances, Two wheeler advances, Computer advances and House Building advances and interest thereon are also made by this Section on receipt of printed Detailed Voucher Compilation of Recovery Schedules from EDP Centre. A copy of Recovery Schedule is also sent to AGI Dte. for their reconciliation.

**206.** MRO on account of adjustment of Service Charges for Pay and Allowances admitted to Army officers posted to AGI Fund Directorate on ERE Deputation is received in LIC Section on Quarterly basis. Suitable Punching Medium is put up for compilation of the amount to Code Heads of Leave Salary and Pension Contributions and Pay Code Head and sent to Accounts Section for finalization of transaction.

**207.** Online remittances on account of recoveries of AFMS (O) Fund subscription from Medical officers are made on yearly basis to AFMC, Pune.

**208.** AOCEF scheme has been closed w.e.f. 01/04/2011.

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## **211. RENT CELL:**

This sub-Section is responsible for:

- i) a) Receiving, scrutinizing the softcopy data of Rent Bills/IORs/QS etc., generated by EDP Centre through system, from the data files received online from AAO BSOs through the EDP Section of their respective Regional Controllers/Controllers, under **“Project Bhawan”**.
- b) Receiving, scrutinizing, sorting and acknowledging, the Rent Bills/IORs/QS in Hardcopy from AAO BSOs, not functioning under **“Project Bhawan”**.
- ii) Checking and approving the soft copy data received from EDP Centre for adjustment in the IRLA.
- iii) Initiating correspondence with AAO BSOs when discrepancies are noticed in any of the hard copy and watch suitable reply.
- iv) Bringing the deficiencies/discrepancies in the soft copy data to the notice of concerned AAO BSOs and take suitable follow up action.

## **212. LICENSE FEE (LF) BILLS:**

When an officer occupies Govt. accommodation, the License Fee for such accommodation is charged by the AAO BSO concerned and a LF bill/Initial Occupation Return is received in this office through “Project Bhawan”. On its receipt, the rent and allied charges billed therein are recovered through the IRLA of the officer.

**Note:** In case of married accommodation, Initial Occupation Return will be prepared online by AAO BSO. In case of other type of accommodation, such as single accommodation, new accommodation etc LF bills will be prepared online by UABSO/ AAO BSO.

If, however, there is any delay in the receipt of LF bill and the officer finds that no recovery is being made through his/her IRLA, he/she is expected to inform this office regarding non-recovery alongwith the details of Quarter No., AAO BSO responsible for raising Rent/LF Bills and the amount to be recovered for rent and furniture per month. On receipt of such intimation also, recovery of Provisional LF will be commenced.

## **213. FUNCTIONS OF RENT CELL UNDER “PROJECT BHAWAN”:**

- a. This office is receiving data, related to IORs/Change Statements/Vacation Reports etc. from most of the AAO BSOs in a soft copy format, once in a month, through their Regional Controllers, under **“Project Bhawan”** w.e.f. 01 Aug 2012.
- b. The data is received and downloaded in EDP Centre and acknowledged. Thereafter, it is processed through system for fixed validation information and edit/validation lists are generated for confirmation of correctness of data by Rent Cell before processing the same for adjustment.

**214. FUNCTIONS OF RENT CELL WHEN A HARD COPY OF RENT BILL IS RECEIVED:**

- a. To receive LF Bills from certain AAO BSOs not covered under “Project Bhawan”, through ‘R’ Section, under a forwarding memo.
- b. To maintain Bill Diary Control Register with the details of forwarding memo No. and date together with the types of LF Bills, address of AAO BSOs and total number of licence fee bills received from ‘R’ Section. Then note the Control No. and the month and code number of concerned AAO BSOs on the forwarding letter.
- c. To acknowledge the receipt of LF Bills.
- d. To sort the various Licence Fee bills first on AAOs BSO wise and then into category Appendix ‘A’, ‘B’, ‘C’ and LF Bills.
- e. Prepare batches of hard copies alongwith toplist , AAOs BSO wise and category wise indicating the month and year, D.R. No., Batch No. and allot fresh Serial Nos. to all the Licence Fee bills of each batch.
- f. To send the LF Bills through Transit Register to EDP Centre as and when received.
- g. To check the batches received back from EDP Centre alongwith the soft data for Validation of CDA (O) Account No., Personal No., Name, Task No., AAOs BSO and return the same after corrections, if any.
- h. To return the Edit list/LF Data file duly checked and approved by AAO and SAO, without any omission to EDP Centre immediately for effecting recovery/credit in the IRLA. Further, the Edit Lists may be properly arranged batch wise and stitched so as to facilitate the data entry of the updations proposed and backward traceability in case of error in updation.
- i. To correspond with AAO BSO and Army Officers on IOR, CS, QS and license fee bills.
- j. To receive and process Barrack Damage vouchers.

**215. ADDITION / ALTERNATIONS IN DIRECTORATE OF ESTATES HOUSES FORMING PART OF MINISTRY OF DEFENCE POOL OF ACCOMMODATION:**

The letter indicating officer’s share of expenditure alongwith the officer’s authorisation permitting the PCDA(O) to recover the amount, will be received in Rent Cell.

The letter indicating the amount to be recovered from the officers Pay and Allowances will indicate the following details: - Personal No., CDA(O) A/c No., Name of the officer, the amount to be recovered from the Pay and Allowances, the administrative approval No. and date. The section will open a separate demand register in such cases. All demands which are received will be entered chronologically, after ensuring that the officer's authorisation permitting the PCDA(O) to recover the amount is received and other details as indicated above are available. The DR No. will also be enfacd on the letter.

The Section will enter details of such demand into a special input in duplicate in the following format.

MONTH						SHEET NO.			
Sr. No.	Date of forwarding letter	Task No.	CDA(O) A/C No.	Personal No.	Name of the officer	DR No.	Amount to be recovered	Administrative approval No.	Administrative approval date
1	2	3	4	5	6	7	8	9	10

Each sheet will indicate the total No. of items and total amount. This will be initialed by SO(A)/AAO and AO/SAO.

One copy of input will be forwarded to EDP Centre for data entry and validation. To avoid the duplication of recovery, the input will be validated with reference to administrative approval No. and date. The Edit List will be forwarded to Rent Cell for 100% checking. Any error noticed will be reported to EDP Centre for making correction.

EDP Centre will debit the amount to be recovered in the IRLA.

The letters received from JS-(T)CAO/AAO CAO will be forwarded to the respective task holder of Ledger Wing for filing in the officer's case file.

Auth : Min of Def, office of the JS(T) & CAO New Delhi letter No.A/31562/CAO/Works (A) dated 28/07/98.

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## **221. NOMINAL ROLL (NR) CELL: FUNCTIONS THEREOF**

1. NR Cell is responsible for receipt and Scale Audit of IAFF-3008 i.e. Strength Return or Nominal Roll. The functions of the group are as follows:
  - a) To maintain the Nominal Roll file, unit wise/Corps wise and to watch the continuity of the Nominal Rolls received and to update the PE/WE.
  - b) To conduct the Scale Audit of Nominal Rolls half yearly as laid down in the respective para of Defence Audit Code and **Para 222** of OM Part IX.

2. The procedure for receipt and custody of Strength Return IAFF-3008 is as under:

- i) The Strength Return is received in a separate cover marked "Confidential" and addressed by Name to the SAO nominated for this purpose. 'R' Section will not open such cover. 'R' Section will handover the cover on a day-to-day basis to the SAO nominated for this purpose through a Transit Register. The cover is opened by the SAO and he/she will get the date stamp affixed on the Strength Returns by the staff of 'R' Section in his presence. The Strength Returns are handed over to the AAO, NR Cell on a day-to-day basis through Transit Register. The No. of Strength Returns will be indicated in the Transit Register.

The AAO NR Cell will get all the Strength Returns diarized in a separate Register on a day-to-day basis. A summary of the distribution of Strength Returns Auditor-wise will be shown below the entries of Strength Returns. The AAO NR Cell will hand over the Strength Returns to the concerned Auditors after obtaining their initials in the Register. The Register will show the receipt and distribution of Strength Returns. The Auditors need not diarize the Strength Returns in their Work Books, but the receipt shown in the workbooks should tally with the receipt for that day as per the Register.

- ii) NR file will not be handed over to any other Section. However, for admitting Acting and Officiating Promotions, the AAO, NR Cell will make endorsement confirming availability of the particular vacancy on the Part II Order itself and also on the Strength Return. If for any reason, the Part II Order notifying the Acting/Officiating Promotion is not accepted in audit after the above endorsement Section in LW will get the endorsement cancelled in NR by AAO, NR Cell.
- iii) In the event of non-receipt of Strength Returns, the unit will be advised by NR Cell to forward a copy in the name of the officer who has been nominated for this purpose. On receipt of the same, the NR Cell will detach the Strength Return and send the forwarding memo to the concerned Section for further necessary action.

3. It will be seen by the NR Section that:

- i) Respective task holder will open 'VISUAL CHARTS' to watch month wise receipt of NRs and to call for the NR not received (Proforma given as per **Annexure 1**)
- ii) Scale Audit is conducted as per Instructions given in **Para 222**.



## **222. SCALE AUDIT:**

The check of actual strength of a Unit/Formation as against the establishment authorized for the same in the War/Peace Establishments will be conducted by this Section with reference to the monthly Strength Return (Nominal Rolls) submitted by Units/Formations, depicting the position as at the close of the last day of the month. This is known as Scale Audit and is carried out as stated below:

(i) One month's Strength Return (Nominal Rolls) in each half year i.e. from April to September and from October to March of a financial year will be selected by the Wing Officer for this purpose after the close of the half year. In conducting Scale Audit, it will be seen that:

a) The total No. of officers shown on the posted strength in the Strength Return (NRs) is within the total No. of officers authorized for that Unit/Formation.

b) The total No. of officers from Lt to Major (Lt Col in the case of AMC) shown as on the effective strength of the Unit/Formation does not exceed the total No. authorized for that Unit / Formation.

c) No officer holding higher acting rank is held against a lower appointment.

d) If the total no. of officers in a particular rank exceeds the No. authorized for that rank in the Establishment, none of them is holding the rank in an acting capacity and in case any officer is holding the acting rank, the junior most officer is reverted so as to bring the actual strength within the strength authorized for a particular rank.

If none of the officer is holding an acting rank, action to get the excess officer posted out will be taken. The surplus establishment held by the unit will be objected to in audit and posting out of the excess officers watched.

**Note:** Appointments authorized in alternate ranks in Establishment will be counted against lower of the alternate ranks for the above purpose, unless the holder of the appointment is substantive in the higher rank.

e) If an appointment is tenable in alternate ranks, only officers holding the higher rank in a substantive capacity are held against such appointment and not those holding the higher rank in an acting capacity.

f) Officers on Course of Instructions of 10 weeks or more duration are shown separately as officers on the supernumerary strength.

g) Officers sick in hospital or on sick leave are continued to be shown in the Strength Return (Nominal Roll) in the proper place with a suitable remark.

h) Officers on Staff Attachment under Rule 93 Defence Service Regulations are continued to be held on the posted strength against the appropriate appointment.

i) Officers of a Unit/Formation attached on disciplinary grounds to another unit or suspended from duty and attached under RAI Rule 342 are continued to be shown in the Strength Return (Nominal Roll) against the appropriate appointment.

(ii) After Strength Return (Nominal Roll) is thus checked, the IRLAs of the officers serving with that Unit/Formation will be verified with the Strength Return (Nominal Roll) to ensure that they are paid according to the appropriate rank. Discrepancies, if any, will be settled by referring to Part II Order or by a reference to the Officer Commanding. Thereafter the Strength

Return (Nominal Roll) will be endorsed with the remarks "Scale Audited" and submitted to the AO/SAO through the AAO/SO (A) for his/her approval. On approval by the AO/SAO, suitable note will be made in the Scale Audit Register.

(iii) A Scale Audit Register will be maintained by Nominal Roll Cell after obtaining Control No. from Technical Section. The Register will be submitted to AO/WO monthly on the 10th with a summary of outstanding as per **Annexure 2**.

## **223. ARMED FORCES LIST CELL:**

The work related to vetting of Draft Gazette Notification(DGN) in respect of Army Officers was transferred to PCDA (O) w.e.f. 01/01/84. This Cell forms part of Ledger Wing.

Draft Gazette Notification relating to all casualties from appointment to Retirement initiated by the respective branches in Service HQrs viz. MS Br, DGAFMS and DG NCC, & TA Directorate will be received in convenient batches alongwith a self contained covering note duly signed. DGNs are to be audited /checked with reference to the basic rules available in DSR, TA Regulations, NCC Rules 1948, Financial Regulations, Army Instructions and Govt. Orders as the case may be. Basic and supplementary Orders relevant to the subject should also be referred to, in addition.

### **1. OBJECTIVE OF ARMED FORCES LIST CELL:**

The main objective of AFL Cell was to ensure that audited and updated Army Lists are maintained properly. However, the Army Lists were not being received regularly in PCDA (O). GoI, MoD vide their DO letter No. 37(8)/Misc./2008/D(P&S) dated 12/12/2008 have intimated that "Despite sincere efforts, MoD could not update Army Lists as several agencies of MoD as well as Ministry of Urban Development were involved in compilation, printing and distribution of this list." MoD further has informed that information published in Army Lists are available on Defence Intranet and those are updated from time to time. Therefore, there is no need to retain this vintage publication in existence. After this observation of Army HQrs, publication of Army List has been discontinued vide order No. 27(1)/2007/D(O&M) dated 17/04/2008. Accordingly, D (Army List) Section of Ministry stands closed.

In view of the above, audit of Army List and maintenance of updated working copy of the same has been discontinued.

### **2. The AFL Cell deals with the following:**

- a. Audit of Draft Gazette Notifications relating to appointments, Promotions, Retirement and award/punishment in respect of Army officers.
- b. Forwarding of extracts of Draft Gazette Notification, after its vetting to the Sections in Ledger Wing.
- c. Pay fixation on Substantive Promotion to the Non-Select Ranks of Army Officers.

## **224. AUDIT OF DRAFT GAZETTE NOTIFICATIONS OF VARIOUS CASUALTIES:**

- (a) The DGNs together with the requisite documents, certificates will be received by AFL Cell from IHQ of MoD (Army)/DGAFMS, under a self contained covering note. A copy of DGN will be converted into working copy or in case of DGNs covering a No. of cases, an extra working sheet in the prescribed proforma will be prepared for recording all the requisite particulars such as Personal No., Name of the Officer, CDA (O) Account Number, Date of Commission, Date of seniority for promotion/Pay, No. of years of completed Commissioned Service, age for Retirement in the present rank, date from which the vacancy exists, date from which promotion is approved etc.
- (b) On finalization of preliminary scrutiny and completion of working sheet, necessary entries are made in the Permanent Register of Commission i.e. PRC. These entries should be under the dated initials of auditors and AAO/SO (A). The DGNs duly audited and passed, will then be submitted to SAO/AO AFL Cell for approval. On approval, two copies alongwith other documents are returned to the respective branches of IHQ of

MoD (Army) under a covering note with remarks 'Seen and passed', duly signed by the SAO/AO. One copy is retained as office copy for adjustment of Pay and Allowances through system in case of Non-Select Ranks. Extracts of the DGN after its vetting for each officer are forwarded to concerned Ledger Sections for re-verification, suitable action if any for alteration/changes regarding Pay fixation carried out on promotions etc., noting in the IRLAs and filing in the case file of the officer. These DGNs filed in the case file will not be destroyed at the time of weeding out of time expired record.

- (c) The details notified in the various types of DGNs are entered in the system to have a computerized master data base. Further, on receipt of softcopy data regarding online publication of Part II Orders, the information regarding type of Commission, Corps, personal details e.g. Date of Birth, Deputation, Secondment, Reversion, Ante Date Seniorit, EOL, Date of Child Birth, etc. will be maintained to enable the system for linking of the same for regulating various entitlements, confirmation Full Pay Commissioned Qualifying Service for Promotions and also date of retirement.
- (d) Incomplete DGNs/irregular cases should be returned back to IHQ of MoD (Army)/DGAFMS with observation specifying the wanting requirements.

### **1. INITIAL COMMISSION:**

It should be ensured that the requirements such as Educational Qualifications, date of Birth prescribed for grant of various types of Commission as laid down in Army/Special Army Instructions are fulfilled.

The following types of Commission are granted in the Army. The Terms and Conditions governing the Commission are contained in the Army/Special Army Instructions indicated against each.

1. Regular Officers - SAI 4/S/74.
2. SL Officers - AI 85/74.
3. SSC Officers - AI 3/S/70.
4. RC Commission - AI 18/84 and AI 32/89.
5. RVC Commission - AI 226/68
6. TA Officers - TA Regulations, AI 147/53, AO 548/65, and AO 802/73.
7. AMC (SSC)-AI 75/78.
8. AMC (PC) - AI 74/76
9. AMC (NT) - AI 18/89.
10. AMC (NT PC) - AI 69/76.
11. ADC (PC) - AI 37/78.
12. ADC (SSC) -AI 15/79.
13. MNS (PC) - AI 61/77.
14. MNS (Temp) - AI 18/77.
15. MNS (Local) - AI 14/77.
16. MNS (SSC) - AI 3/84 and 17/96.
17. Tech. Graduates (SSC) - AI 1/93.
18. University Entry Scheme - AI 2/93.
19. Engineering Graduates (PC) - SAI 1/S/94.
20. Women Special Entry Scheme - SAI 1/S/92 (discontinued after issuance of MoD letters dated 20 July 2006 for SSC Women (Technical/Non-Technical) Commission.
21. Special Commission (SCO) - AI 5/97.
22. SSC Men/Women (Technical/Non Technical) MoD Letters dated 20 July 2006.

**Note:** The list of types of Commission mentioned above is illustrative and not exhaustive.

## **2. SECONDMENT TO NAVY OR AIR FORCE:**

In the case of Secondment of AMC Officers to Navy/Air Force, it should be ensured that the types of Commission, Ranks etc. shown in the DGNs are correct with reference to the entries in the PRC and Gazette Notification.

## **3. SUBSTANTIVE PROMOTION:**

- a) Promotions up to the rank of Col (Time Scale) i.e. Non Select Ranks of officers of General Cadre/AMC/ADC/RVC are by time scale. In case of Non-Select Ranks, Pay and Allowances to the higher rank, on promotion will be admitted only with reference to the communication or promotion Orders received from MS Branch/DGAFMS.

The detailed procedure regarding verification of Service details for vetting the Gazette notifying the Substantive Promotions (Select and Non-Select Ranks) and Pay fixation for Non-Select Ranks on promotion is mentioned below:

- i. On receipt of DGN, each and every item involved in DGN is entered into the System in respect of Promotions to the Select and Non-Select Ranks of regular officers including Medical officers and also for Short Service Commissioned Officers. Two files are created i.e. one EDP file for generating format of Full Pay Commissioned Service Certificate (FPCSC)/Extract of DGN and the second file i.e. DOII file is created for adjustment of Pay and Allowances on Promotion to the Non-Select Ranks of regular officers including Medical Officers and also for Short Service Commissioned officers subsequently granted Permanent Commission.
  - ii. The soft copy of FPCSCs/Extract of DGNs thus created by AFL Cell is transferred to EDP Centre for generation of print outs.
  - iii. FPCSCs are forwarded to concerned Ledger Sections for verification of Qualifying Service for the period mentioned therein. Ledger Sections after verification will return the same to AFL Cell.
  - iv. FPCSCs received from Ledger Sections are linked with the DGNs for verification of FPCSCs for EOL/Forfeiture of Service/Deputation/Secondment (if any) and checking of assumption of charge in case of Select Rank promotions. The details in DGN are also verified with reference to the Service details available in PRC. The items found correct are vetted. Pay fixation on promotion to the Non-Select Ranks of regular officers including Medical Officers and also for Short Service Commissioned officers subsequently granted Permanent Commission is carried out by AFL Cell and Date Lists & Edit Lists are verified for validation of Pay fixation lists to enable the EDP Centre for adjusting the Pay & Allowances of promoted Rank of such officers.
- b) Pay and Allowances to the higher substantive rank, on promotion, in respect of Short Service Commissioned officers (including Women Special Entry Officers) will be admitted only on receipt of DGN.
- c) Promotion under Select List covering promotion to the rank of Col (Selection) and above in respect of General Cadre, AMC/ADC and RVC is by Selection. In cases of Select ranks, Pay and Allowances to the higher rank on promotion will be admitted on the basis of Part II Orders incorporating requisite certificates, received with Promotion Orders.

In auditing the DGNs granting the Substantive promotions, the following general points will be seen:

1. It will be ensured that the officers have completed the requisite Qualifying Service prescribed in the relevant Govt. Orders.
2. The officer has passed the appropriate promotion examination where prescribed within the stipulated period. In case of belated passing of promotion examination, the seniority for Pay and Promotion is fixed taking into account extra time taken for passing the examination as stipulated in SAI 01/S/85. The examination results will be verified with reference to the copy of the result held on record and noted in PRC.
3. The sanctioned strength of each rank is not exceeded in respect of promotion by selection.

For this purpose, only a Statement of authorized strength and posted strength will get mentioned in DGN and MS-8, IHQ of MoD (Army)/DGAFMS will certify that cadre strength is not exceeded. However, existence of vacancy will be ensured on the basis of details of vacancy in absolute numbers provided by MS Branch alongwith DGN duly indicating authorized strength rank wise, posted strength and final strength with issue of DGN.

4. The officers are recommended for promotion.
5. The particulars regarding Personal No., Rank and Name given in the Draft Gazette Notification are correct with reference to the entries in PRC.
6. The relevant Full Pay Commissioned Service Certificate is obtained from the Sections concerned in Ledger Wing and submitted alongwith the Draft Gazette Notifications.  
**Note:** Substantive Promotion up to and including rank of Col (TS) are made by Time Scale irrespective of vacancies.
7. Ensure that the Full Pay Commissioned Service Certificate does not contain any Non-Qualifying Service or broken period of service.
8. Make a suitable entry in the PRC under the dated initials of Auditors and AAO/SO (A).
9. Submit the Draft Gazette Notification to SAO/AO AFL Cell for approval.
10. On approval, ensure that two copies alongwith other document are returned to the respective branches of IHQ of MoD (Army) / DGAFMS under a covering note with the remarks seen and passed' duly signed by SAO/AO. One copy is retained as office copy and other copy/extract is sent to the concerned Section in Ledger Wing for verification and noting only.

**d)** Promotion under Select list covering promotions to the rank of Colonel and above:

As and when an officer is promoted from one rank to another, the total No. of officers of Substantive Lt Col will be reduced in the case of promotion to Colonel and deletion/withdrawal of the name from the earlier rank in the case of Brigadier and above and included in the new rank. A watch on the increase/decrease should be kept. DGNs shall be accompanied with the Vacancy Statements. However, Vacancy Statement in its present form will not be insisted upon. Confirmation regarding approval of promotions by the Govt. will be found incorporated in the covering note. After verification of correctness of the particulars of the officer, suitable endorsement is to be made in the available copy of Audited Army List and also in the PRC Register under dated initials of Auditor, AAO/SO (A). The DGN will then be submitted to

AO/SAO. The disposal of the DGNs thereafter will be in the same manner as stated under Time Scale Promotions.

Revised Reckonable Commissioned Service w.e.f. 16 Dec 04 for promotions to the substantive rank of officers of various Corps/Arms of service consequent on implementation of AVSC recommendations is given at **Annexure 1**.

**4. ANTE-DATE OF SENIORITY:**

It shall be ensured that the officer concerned possess the requisite qualification / length of service prescribed in the relevant Orders and the requisite certificates are obtained where necessary, such as in the case of AMC/NCC/Special List officers.

In case of NCC officers, the seniority for pay and promotion will reckon only from the period of fully paid Commissioned Service.

**5. FORFEITURE OF SERVICE / AWARDS OF PUNISHMENT:**

While vetting these DGNs, AFL Cell will:

- i. Verify the correctness of the service particulars furnished in the DGNs.
- ii. Verify that the punishment awarded has been accepted by the Competent Authority.
- iii. Verify that a certificate to the effect that no petition is pending is furnished alongwith the DGN. Verify that the period of forfeiture is furnished with gazette.
- iv. Verify the date of promulgation of the award with reference to the casualty available in the case file of the officer.
- v. Verify the documents regarding lifting of DV Ban and GCM findings are enclosed.

**6. RETIREMENT ON SUPERANNUATION:**

While vetting these DGNs, AFL Cell will:

- i. Ensure that DGNs are received under a self contained note signed by the appropriate authority.
- ii. Verify that the Retirement of the officer has been notified by MS Branch, IHQ of MoD (Army) in respect of other than AMC/ADC officers and DGAFMS in the case of AMC /ADC Officers. The ages of Retirement are mentioned below as Annexure:
- iii. Verify the correctness of the tenure appointments.
- iv. Verify the correctness of age of Retirement on Superannuation as per the relevant Orders.
- v. Make a suitable entry in the Selection Register, PRC as the case may be under the dated initials of Auditor, SAO/SO (A).

Submit the DGNs for approval to SAO/AO AFL Cell.

Age of retirement on superannuation for the officers of different Corps/Arms of service with reference to the rank held by the officer is given at **Annexure 2**.

**7. DISMISSAL/REMOVAL/CASHIERED OUT ETC.:**

While vetting these DGNs, AFL Cell will ensure that a confirmation is furnished with the Draft Gazette Notification by IHQ of MoD (Army)/DGAFMS to the effect that no petition submitted by the officer is pending against the award.

**225. LINKING OF THE GAZETTE NOTIFICATION:**

As soon as Gazette Notifications are published and received in the Section, these will be linked with the concerned entries already made in the PRC at the time of the approval of Draft Gazette Notifications.

The proper receipt of the Gazette Notifications serially will be watched and wanting copy, if any, is called for immediately on completion of the linking of the various items appearing therein. The Gazette Notifications will be recorded under the initials of the SO (A)/AAO.

**226-230. Blank.**



## **DO II CELL**

### **231. OBJECTIVES:**

To audit Part II Orders for Army officers including TA officers, as per the requirements laid down in Documentation Procedure for Publication of Part II Orders (Officers) and process the accepted Part II Orders for adjustments through EDP Centre. Part II Orders are notified by the units using the specific casualty codes with required data, duly incorporating the requisite certificates and documents with respective authority as mentioned in the Documentation Procedure for Publication of Part II Orders (Officers).

### **232. FUNCTIONS:**

The procedure for audit and adjustment of Part II Orders is as under:

All Part II Orders will be received in R Section. On entering the Personal No., the details regarding Name and CDA (O) Account No. will be fetched from the system. Part II Order No., date and number of casualties will be entered in the system in R Section and DAK ID will be generated. R Section will forward all Part II Orders in batches to DO II Cell on daily basis. The DAK ID generated by R Section will be available on LAN to DO II Cell.

After carrying out manual audit, the details of casualties/entitlements notified in the Part II Orders will be entered in the system by DO II Cell. Certificate Audit of Part II Orders will be carried out as per Audit Drill and general instructions for audit given in respective Paras of the entitlements. Audit/validation of fixed information and the data held in the system will be carried out in three tier system.

1. Apart from usual fixed validations, the system will check the continuity of Part II Orders for a particular officer. The details of the missing Part II Order will be posted on the website as and when the Part II Orders are processed.
2. Alongwith all the information/data given in Part II Orders, system will process the result of Certificate Audit carried out by DO II Cell.
3. Authorisation Slips will be generated for category 'A' Part II Orders, which have been processed and accepted in the system. Top list along with all Part II Orders (including Rejected Part II Orders) and Authorisation Slip as well as calculation sheets will be received in DO II Cell for onward transmission to Ledger Sections. All category 'A' Part II Orders will be forwarded to SAO/AO of the Ledger Sections along with the Authorisation Slip and calculation sheet for review. Any correction, if necessary, will be intimated by Ledger Sections to EDP Centre by giving input for adjustment through system after the approval of Wing Officer of Ledger Wing.
4. Part II Orders casualties, which are accepted for giving financial effect/updation of Master, will be notified in the Statement of Account of the Officer for that particular month, in which it is acted upon.

Consequent upon implementation of PROJECT SULEKHA in pHP Platform, all financial transactions, after approval of SAO/AO of Audit Sections/DO II Cell, fed and processed through system, till the closing of IRLA on the last day of the month/cut off date as

decided, will be adjusted in the same month and reflected in that month's salary of the officer.

5. For Part II Orders or casualties rejected in Certificate Audit by DO II Cell, the reason for rejection will be printed in the Statement of Account of the officer in that particular month. In cases where rejections are not printed in the Statement of Account, a message will be given in the Statement of Account for the Officer to consult the Ledger Section for details.
6. On receipt of requisite clarifications/documents for rejected casualties/Part II Orders, Ledger Sections will send these documents alongwith rejected Part II Orders to R Section for generation of fresh DAK ID and its transmission to DO II Cell in separate batches for re-processing. These will be recycled with other batches.
- 7. Part II Orders (Category 'B') i.e. claims:**
  - i. All Category 'B' of Part II Orders /casualty i.e. claims, after data entry in DO II Cell will be sent to Ledger Sections for obtaining additional DAK ID for claims from Record Section, audit and further processing.
  - ii. Ledger Sections will carry out the audit of such claims and will intimate the amount of credit/adjustments through the regular inputs to EDP Centre.

#### **AUDIT OF PART II ORDERS:**

##### **233. Part II Orders on Grant of Commission:**

1. Officer's first Part II Order on Grant of Commission will be received along with Form 'A' addressed to "Officer in-charge, SS LW-Co-ord (Audit)". Such Part II Orders will be forwarded to LW SS Co-ord (Audit) for opening of new Accounts.
2. LW SS Co-ord (Audit) will open the new IRLA and allot the CDA (O) Account Number.
3. LW SS Co-ord (Audit) will prepare the Transcription Sheet of new Account online for EDP Centre for creation of Master Data and opening of IRLA in the system. Similarly, IRLA with the case file will be sent to concerned Ledger Sections.

- Note**
- 1:** EDP Centre will open the Account only on receipt of Transcription Sheet from LW SS Co-ord (Audit) and will carry out the pay fixation and generate the first audit cage and prepare first Authorization Slip (AS). The AS will be sent to LW SS Co-ord (Audit) for onward transmission to Ledger Sections.
  - 2:** On receipt of case file alongwith IRLA, concerned Ledger Sections will forward initial Part II Order to DO II Cell for processing and adjustment of allowances and other entitlements i.e. Leave etc., if any notified in the Part II Order.
  - 3:** Initial Outfit Allowance in respect of officers commissioned under Corps viz. MNS, ADC, RVC, AMC (NT) & AMC (other than AFMC cadet) will be admitted through system, at the time of opening of IRLA.

The procedure mentioned above is followed for casualties notified for grant of Permanent Commission, Short Service Technical/Non Technical commission for Men/Women, Regimental Commission, Special List Commission, Special Commission, NCC Commission. Continuance/Admittance of Pay and Allowances is carried on extension of re-employed service, Short Service Commissioned service as well as reversion from Civil Deputations/PSUs/Mission Abroad/Secondment from Navy or Air Force/Embassy Postings etc., based on the casualties notified in the Part II Orders and MS Br, IHQ of MoD(Army)/DGAFMS authority letters, through EDP Centre on the basis of DO II Transcription Sheets to be issued by LW SS Co-ord(Audit) Section/Ledger Sections after verifying for all requisite audit conditions & carrying out validation.

The Part II Orders notifying Retirement on Superannuation, Pre-mature Retirement, Resignation, Died while in Service, Invalidment, killed by enemy action/while on Counter Insurgency Operations, desertion, missing in Operations and also Secondment, permanent Secondment, Deputations to Civil Organizations /PSUs/Mission Abroad etc. are linked with MS Br, IHQ of MoD (Army)/DGAFMS authority letters, and actioned for stoppage of Pay and Allowances through system by LW SS Co-ord (Audit) Section/Ledger Section/DO II Cell.

#### **234. PART II ORDERS NOTIFYING SUBSTANTIVE PROMOTIONS:**

For Select Ranks of Army Officers, Pay and Allowances and all financial benefits of the higher substantive rank will be allowed on the basis of Part II Orders issued by the units/establishments duly supported by promotion Orders, issued by MS Br, IHQ of MoD (Army)/DGAFMS, incorporating requisite certificates therein. Draft Gazette will not be insisted upon. Draft Gazette Notifications will be published as usual and vetted by PCDA (O) as hitherto-fore.

Substantive Promotions for Selection Ranks are adjusted on the basis of Part II Orders, after confirmation of assumption of appointment in the higher rank from Strength Return held in Nominal Roll Cell. After Certificate Audit by DO II cell, EDP Centre will generate the Validation Report on which completion of requisite Qualifying Service for promoted rank is checked by AFL Cell and after the confirmation regarding correctness of the pay fixed by system from Ledger Sections, EDP Centre process the Part II Orders for adjustment of Pay and Allowances through system. The DGNs notifying Substantive Promotions for Selection Ranks, after vetting are just noted by Ledger Sections in the IRLA of the officers, if the date of promotion in the DGN and Part II Order is same. However, in case of any discrepancy observed, the same will be rectified by issue of suitable inputs by Ledger Sections.

Pay and Allowances for Substantive Promotions for Non-Select Ranks (for Time-scale promotions) and Short Service Commissioned officers subsequently granted Permanent Commission are admitted based on Promotion Orders/DGNs by AFL Cell, without waiting for the receipt of Part II Orders.

**235. PART II ORDERS NOTIFYING ACTING PROMOTIONS:**

Higher acting ranks are granted to officers as per the relevant Rules or Govt. Orders. Such promotions will be notified in Part II Orders by the Units. Adjustment of Pay and Allowances appropriate to the higher rank will be made on receipt of the relevant Part II Order. While auditing the Part II Order, it will be seen that:-

- i) The Notification of Part II Order is not Pre-mature.
- ii) The strength of officers authorized in the PE/WE/Interim Establishment in that rank is not exceeded.
- iii) The officer is performing the duties of the appointment exclusively and not in addition to the duties of the appointment held at the time of promotion.
- iv) A vacancy exists in the Establishment of the Unit/Formation as confirmed by the Nominal Roll Cell after verification of the Nominal Roll (i.e. Strength Return) of the unit pertaining to the month in which the promotion occurs and subsequent Nominal Rolls.
- v) It is not time-barred and, if time-barred, the Sanction of the Competent Authority waiving the time-limit under Rule 188 FR Part I is endorsed on the Part II Order.
- vi) Acting Promotion is permissible against the vacancy.
- vii) The officer's Name has been reflected in the Strength Return against the qualifying appointment or the fact of holding the appointment is indicated therein.
- viii) The Competent Authority has approved the promotion.
- ix) The officer was physically present with the Unit/Formation on the date of his/her promotion.
- x) The officer has completed the prescribed service for promotion to that rank under the various Acting Promotion Rules and if the promotion is under conditions of relaxed service limits, see that the promotion has been approved by the Competent Authority.
- xi) Where an appointment carries alternate ranks, Acting Promotion will be granted in the lower of the alternate ranks.
- xii) (a) if the promotion is against the vacancy of an officer attached to another unit for disciplinary purposes or suspended from duty, the case against the attached/suspended officer has been finalized and he/she has not reported to the same appointment from the date of vacation of the appointment.  
  
(b) if the disciplinary case is not finalized, suitable authority permitting the Acting Promotion is quoted in the relevant Order.

Discrepancies/requirements noticed as a result of the scrutiny will be observed through observation memos to the units for rectification. Standard observation memos will be utilized wherever possible.

## **PART II ORDERS FOR RELINQUISHMENT OF ACTING RANK:**

**235.A.** An officer granted Acting Promotion will relinquish it, when the conditions prescribed in rules/Orders for its retention or protection are not fulfilled. Such relinquishment will also be published in Part II Orders. It will be ensured that relinquishment of acting rank is invariably notified and adjusted on the occurrence of any of the following events:

- (a) On an officer becoming excess to the authorized strength of the unit/formation in that rank.
- (b) On being posted to or assuming a lower appointment or an appointment tenable in alternate ranks.
- (c) On being replaced by a senior officer while on Annual Leave.
- (d) On being attached to another unit/suspension from duty on disciplinary grounds.
- (e) On being posted out to a lower appointment in a new unit, or on the unit leaving a concessional area when the acting rank is held under the relaxed conditions of promotion.
- (f) On re-organization/re-authorization of PE/WE/Interim Establishment of the unit/formation, if the officer's appointment is down-graded.
- (g) On expiry of six month's absence on Sick Leave or if Annual Leave of the calendar year is already availed, on expiry of the period of six month's continuous absence reduced by the quantum of Annual Leave availed of by the officer.
- (h) If an officer, who is permanently transferred out, has not held the acting rank for a total period of three months (91 days in all, in the case of broken periods) on the date of SOS of his/her previous unit.
- (i) In cases where Annual Leave is granted while permanently transferred out, if he/she is not held against an equivalent or higher appointment in the old or new unit.

**Note:** Apart from relinquishments of acting rank notified in Part II Orders, all amendments, revisions to PE/WE/Interim Establishment of Units/Formations will be verified by Nominal Roll Cell, to see in post audit whether any relinquishment of acting rank is called for. Similarly all Nominal Rolls will also be pursued to see whether such relinquishment is called for. In all cases where such relinquishment is involved, prompt action will be taken by Nominal Roll Cell to intimate the position to Ledger Sections.

**236.I.** Requisite minimum Qualifying Service period for the grant of Acting Promotions in the higher ranks laid down in Para 1 of SAI 1/S/74 w.e.f. 27/04/2012 is given at **Annexure 1.**

**236.II.** Requisite minimum Qualifying Service period for the grant of Acting Promotion in the higher rank in the Full Field Areas under relaxed conditions as laid down in AO 329/69 is given at **Annexure 2.**

**237. Officiating Promotion (Acting Promotion in an Officiating capacity):**

As per the provisions of SAO 4/S/2000 and Para 87 and 90 of Defence Service Regulations-Regulations for the Army-Vol.I (1987 Edition), Officiating Promotion may be granted in case when an officer officiates in an appointment in the higher rank for a minimum period of 30 days.

**Authorities to approve Officiating Promotion**

Up to the rank of Major	GOC-in-C Command and DGBR in case of officers serving with Border Road Organization.
To the rank of Lt Col (Up to or less than six months)	GOC-in-C Command after obtaining confirmation of existence of a clear vacancy from MS Branch. In case of officers serving with Border Road Organization, Special Frontier Force and Assam Rifles, the approval will be accorded by DGBR, IGSFF and Director General, Assam Rifles respectively after obtaining confirmation of existence of a clear vacancy from MS Branch.
To the rank of Lt Col (more than six months)	MS Branch, IHQ of MoD (Army)
To the rank of Col and above	MS Branch, IHQ of MoD (Army)
Supersession cases	MS Branch, IHQ of MoD (Army)

**Notification:**

The grant of Officiating Promotion will be notified in Part II Orders as under:

- a. Period less than six months: on termination of Officiating Promotion.
- b. Duration of six months and more: every six months and on termination of Officiating Promotion.

An officer granted Officiating Promotion will not wear the badges of the higher rank during the officiating period.

**238. Part II Orders notifying grant of In-situ Promotions:**

In the concept of In-situ promotions, if required, the senior most officer on the waiting panel may be promoted In-situ, till he/she can be posted to the most suitable earmarked appointment.

It will be applicable to the officers on promotion to the ranks of Col and above. Promotion In-situ shall be resorted to for a maximum period of six months, within which the officer promoted will be posted to a suitable appointment. When promoting an officer In-situ,

his next proposed appointment will be specified. For the vacant post, against which an officer has been promoted In-situ, the officiating incumbent will not be entitled to officiating appointment. Officers promoted In-situ will be admitted pay in the rank of appointment against which they are promoted.

**239. PART II ORDERS FOR POSTING OUT:**

Officers are transferred from one Unit/Formation to another according to the exigencies of service by the Administrative authorities competent to order such transfers. The Orders for such transfers will be issued by them through a "Posting Order", which will show the particulars of the Officer, the unit from which and to which posted and also the appointment that will be held by him/her in the new unit and the rank in which such appointment is to be held by him/her. When on the basis of the above order, transfers are actually effected (as per the time schedule for transfers indicated in the posting Orders), the unit from which the officer moves out will issue Part II Order showing the particulars of the officer, the substantive or acting rank held by him/her in that unit and date on which he/she had been or is being struck off the strength of the unit.

Part II Orders notifying the relinquishment of an appointment on permanent transfer will be linked with the posting order and verified to see that:

- (i) The officer is posted to a higher or equivalent appointment. This will be done by a verification of the Sanctioned Establishment. In case the officer is posted to a lower appointment, suitable adjustment of pay will be carried out, if acting rank is involved.
- (ii) If the officer is required to report to the new unit by a particular date, he/she has actually so reported.
- (iii) The dates of struck off strength of the unit and relinquishment of the appointment are one and the same.
- (iv) A vacancy exists in the same rank in the Establishment of the new unit. If, however, an officer is granted Annual Leave immediately prior to transfer or is transferred while on Annual Leave, a vacancy exists in the same or higher rank either in the old or new unit.
- (v) The relinquishment of acting rank, if held, is notified from the date of SOS if the officer is posted to a lower appointment or has not held the acting rank for a total period of 91 days in all on the date of SOS and that no acting rank pay is admitted during the transit period, in such cases.
- (vi) If he/she is posted out of a field area to a modified field/peace area (while holding acting rank granted under the relaxed conditions) before completing the requisite service limits for promotion to that rank under the normal Acting Promotion Rules, relinquishment of acting rank is effected from the date of leaving the concessional area.
- (vii) Specialist Allowance drawn with reference to Rule 89(iii) Pay and Allowance Regulations (Officers) Army, by virtue of holding a Specialist appointment and Entertainment Allowance (Official Hospitality Grant), if any, are discontinued from the date of SOS of the unit.

- (viii) High Altitude Allowance/Siachen Allowance, HAFA /CFAA /CMFAA /SCCIA Allowance, Transport Allowance and HCA/ SC(RL)A, where in issue, are discontinued from the date following the date of leaving the qualifying area.
- (ix) In the case of operational parachutists posted to ERE appointments in training Establishments, Para Allowance is restricted to 50% of the Para Allowance in issue at the time of such posting.
- (x) All other allowances admissible to specific unit, location or appointment will be stopped from the date of SOS of the unit.

**240. PART II ORDERS FOR POSTING IN:**

Part II Orders notifying an officer's reporting for duty on permanent transfer will be published by the unit to which he/she is transferred showing full particulars of the officer, the date on which he/she is taken on the strength of the unit, the date of his/her reporting for duty. In the audit of these Part II Orders, it will be ensured:

- (i) that the date of taking on strength of the new unit is the same as the date he/she was SOS of the old unit. This will be verified with the Part II Order issued by the old unit.
- (ii) that the dates of reporting and assumption of appointment have been notified.
- (iii) that the Officer reported for duty on the due date where such date is specified in the posting order.
- (iv) that the joining time availed of, is according to Rules.
- (v) that handing/taking over period authorized is not exceeded.

**Note:** Handing / taking over period for non-stock holding units is 4 days and for stock holding units 7 days.

- (vi) that handing / taking over period is not availed if the officer was held against an appointment in the new unit during Annual Leave granted on transfer.
- (vii) that the appointment assumed is commensurate with the rank held by the officer and that relinquishment of acting rank had been published if the officer was holding an acting rank in the old unit and had no title for its continuance in the new unit.
- (viii) that the officer availed only journey period if he/she is posted on discharge from hospital or after attachment to a unit after Sick Leave pending posting.

Irregularities observed as a result of the scrutiny will be brought to the notice of the units which have initiated the Part II Orders through observation memos, utilizing standard observation memos, for common types of errors. Where readjustments of Pay and Allowances become necessary, such readjustments will be carried out immediately, pending regularization and necessary input will be issued by Ledger Sections to EDP Centre.

**241. PART II ORDERS FOR INTER-CHANGE OF APPOINTMENTS:**

In the case of Part II Orders notifying inter-change of appointments within the same unit, it will be ensured that-



- (i) Handing/taking over period is not availed.
- (ii) The change does not involve relinquishment of acting rank.
- (iii) The change is not intended to protect the loss of acting rank of a junior officer showing any officer holding a higher substantive rank against an appointment tenable in a lower rank and the junior officer holding the higher acting rank against the higher appointment.

**PART II ORDERS NOTIFYING CASUALTIES REGARDING  
VARIOUS LOCATION BASED ALLOWANCES**

**242. HIGH ALTITUDE/UNCONGENIAL CLIMATE ALLOWANCE (HAUCA):**

The officers posted to the units located in High Altitude/Uncongenial Climate Allowance are entitled to get HAUCA Allowance, with reference to the height of the location, after fulfilling the certain conditions. The rates admissible for HAUCA-I and II areas are with reference to the rank held by the officer and for HAUCA-III area irrespective of the rank.

While auditing the Part II Orders notifying grant of the allowance, it will be verified that:

- (a) The officer is entitled to HAUCA on fulfilling the conditions as given in MoD letter No. F69/3/75/D(Pay/Services) dated 28/02/76, No.1(26)/97/XX/D(Pay/Services) dated 29 Feb 2000, No.37269/(AG)/PS 3(a)/D(Pay/Services) dated 13 Jan 94, No.1(15)/2007/D(Pay/Services) dated 10 Aug 2007, AO 67/79 and Rule 173 Pay and Allowances Regulations (Officers) Army as inserted by C.S. No. 648/X/82. For grant of HAUCA at Higher rate i.e. category III, the officer is posted to a unit located in most difficult, isolated and hazardous areas listed in ADGPS, AG's Branch, IHQ of MoD (Army) letters No. B/25531/9/AG/PS-3(a) dated 07 Sep 07, No. B/25531/9/AG/PS-3(P) dated 07 Dec 11, No. B/25531/9/AG/PS-3(A) dated 22 Feb 13.
- (b) The casualty code is correctly notified with reference to the following:
  - CAT - I            Heights from 9,000 to 15,000 Ft including UC Areas below 9,000 Ft.
  - CAT - II           Heights above 15,000 Ft. excluding Siachen.
  - CAT - III          Heights 14,000 Ft & above in most difficult, hazardous and isolated area.
- (c) Part II Orders for grant of HAUCA on entry into High Altitude / Uncongenial Climate Area

It will be verified whether the entry into qualifying area is due to-

- (i) The officer's Permanent Posting to that area or
- (ii) Reporting back on expiry of Annual Leave, Course of Instructions or
- (iii) On Temporary Duty or
- (iv) On attachment.

In the case of (i) and (ii) above, the allowance will be granted from the date of entry in the area and in the case of (iii) and (iv) above, the allowance will be admitted only if the duration of entry/attachment is for more than 14 days.

- (d) Part II Orders for stoppage of HAUCA, while on leaving the High Altitude Uncongenial Climate Area:

It will be verified whether the officer left the HAUC Area:

- (i) On Permanent Posting or
- (ii) On Annual Leave or
- (iii) On Temporary Duty or
- (iv) On attachment to a unit in non-qualifying area.

HAUCA will be stopped from the date following the date of leaving HAUC Area, in respect of the casualties mentioned at items (i) to (iv) above as a general rule. But in the case of casualties mentioned in items (iii) and (iv) above, the HAUCA will, however, be stopped only if the duration of Temporary Duty / attachment outside the area exceeds 14 days.

- (e) Grant of HAUCA for Officers on Temporary Duty/Attachment for a period exceeding 14 days.

Officers proceeding on Temporary Duty or attachment to units located in HAUC Areas for more than 14 days at a time are entitled to HAUCA. In such cases, Part II Orders for the casualty regarding the entry/leaving the area corresponding to the period for which the grant of HAUCA, will be received.

In the audit of such Part II Orders, it will be seen that:-

- i) The period of continuous stay in the qualifying area is in excess of 14 days.
- ii) The Part II Order is not time barred. For this purpose, the period of 24 months will be reckoned from the date of the publication of Part II Order and not the period for which the allowance is claimed.
- iii) A certificate by the officer that no Daily Allowance has been drawn or will be claimed during the period of grant of HAUCA is endorsed on the Part II Order.

**Note:** It will be ascertained from 'T' Wing locally that Daily Allowance has not been paid for the period for which HAUCA is granted.

The HAUCA is admissible at rates according to the ranks of the officers and will be adjusted through Audit Cages. The adjustments will be processed by DO II Cell through EDP Centre.

Rank	Heights from 9000 ft. to 15000 ft. including uncongenial areas below heights of 9000 ft. Category I p.m.	Heights above 15000 ft. including Siachen Category II p.m.	Heights 14000 ft. and above in most difficult, hazardous and isolated areas Category III p.m.
Lt. Col. & above	2120	3200	11200  Irrespective of the rank
Major	1860	2800	
Captain	1320	2000	
Lt	1060	1600	

The rates applicable w.e.f. 01 Sep 08, as per SPC Orders shall be enhanced by 25% automatically each time the Dearness Allowance payable on revised Pay Band goes up by 50%.

#### **243. SIACHEN ALLOWANCE:**

Officers serving in Siachen Glacier area will be eligible to the grant of Siachen Allowance @ ` 14,000/- p.m. w.e.f. 01 Sep 08 as per SPC Orders and shall be increased by 25% each time the Dearness Allowance on revised Pay Band goes up by 50%.

It will be verified that:

- (i) The officer is serving in Siachen glacier area under "Operation Meghdoot".
- (ii) Siachen Allowance will be admissible in addition to HAFA. However, Siachen Allowance is not admissible alongwith HAUCA & Flying Allowance. The allowance, out of HAUCA and Siachen Allowance, whichever is more beneficial to the officer will be admitted by PCDA (O). However, the Officer has to exercise option to choose amongst Flying Allowance and Siachen Allowance.
- (iii) The conditions for cessation of the allowance are same as for HAUCA.

#### **244. FLYING ALLOWANCE:**

- i) Army Aviators (Pilots) serving in Army Aviation Corps, including Flying Instructors filling the vacancies in the authorized establishment are paid Flying Allowance in addition to normal Pay and Allowances. W.e.f. 01 Sep 08, the allowance is admissible to the officers of Army Aviation Corp as long as they continue to be borne on the Aviation cadre. The allowance will be admitted w.r.t. the casualty published in Part II Order on the same terms & conditions as are applicable to Air Force officers.
- ii) Flying Allowance will be admissible to officers at the rate prescribed for each rank, provided additional Insurance Cover is taken and the insurance premium is deducted.

- iii) An Advanced Flying Instructor Course or Flying Instructors Course will be taken into Account for payment of Flying Allowance. It will be also ensured that such courses relate to AOP work and the officers are deployed on the AOP duties after the course.
- iv) An officer on supernumerary strength of establishment, when undergoing Courses of Instructions of a non flying nature will be eligible for the grant of Flying Allowance, provided the officer resumes AOP duties after completion of the course and the consequent vacancy arising in the unit/establishment is not filled up.
- v) The Part II Orders will be published monthly at the end of each month for grant and stoppage of the allowance for that month.
- vi) When an officer is rendered unfit due to flying accident, Flying Allowance is admitted as per the rate appropriate to the rank held where a certificate is furnished by the Chief of the Army Staff that the officer in the normal course would have completed the requisite No. of flying hours.
- vii) Flying Allowance is admitted during Course of Instructions subject to clause (iv) above.
- viii) Officers entitled to Flying Allowance will be required to obtain from Army Group Insurance Scheme an additional Life Insurance Cover for a minimum of ` 2 lakhs on payment of monthly contribution, as prescribed as per the rank, during the period of entitlement of Flying Allowance.

The amount payable to the AGIF is to be recovered from the Flying Allowance and paid to the AGIF Directorate.

- ix) 2/5 of the amount of Flying Allowance will be credited to DSOP Fund. This will be in addition to any Subscription that the officer may be already making to the Fund.

**Note:** Flying Allowance is not admissible concurrently with Siachen Allowance. However, it is concurrently admissible with Strategic Force Allowance.

**Rates of Flying Allowance:**

Rank	w.e.f. 01 Sep 08*
i. Lt	` 9,000/- p.m.
ii. Captain	` 11,000/- p.m.
iii. Major to Colonel	` 14,000/- p.m.
iv. Brigadier and above	` 10,500/- p.m.

\*The rates applicable as per SPC Orders shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50%.

**245. PART II ORDERS FOR ENTRY INTO HIGHLY ACTIVE FIELD AREA / COMPENSATORY FIELD AREA / COMPENSATORY MODIFIED FIELD AREA:**

Officers serving in Highly Active Field Area / Compensatory Field Area / Compensatory Modified Field Area are eligible for the grant of Highly Active Field Area Allowance, Compensatory Field Area Allowance and Compensatory Modified Field Area Allowance respectively. HAFA/CFAA/CMFA Allowance will be admitted on the basis of the following documents:

- (i) Part II Order notifying entry in concessional area and grant of HAFAA/CFAA/CMFA Allowance.
- (ii) Corps Notification indicating the status of the area of location of the unit viz. whether Highly Active Field/ Field/Modified Field.
- (iii) Location of unit as per list of units maintained in Technical Section Group-I.

The revised rates as per Sixth Pay Commission Orders w.e.f. 01 Sep 08\* are as under:

Field Allowance	Lt	Capt	Maj	Lt Col & above
	` p.m.	` p.m.	` p.m.	` p.m.
HAFA	6780	7100	7760	8400
CFAA	4200	4400	4800	5200
CMFAA	1600	1720	1860	2000

\*The rates applicable as per SPC Orders shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50%.

It is verified that:

- (i) The Officer is serving in Highly Active field area/Compensatory Field area/Compensatory Modified Field area as notified in the Command/Corps Notification. The correct casualty code is published as per the Documentation procedure.
- (ii) The officer is not serving in Static Formations /Units i.e.
  - a) Military Farms, MES, Recruiting Officers, Training Centres / Establishments.
  - b) NCC Directorates and Units.
  - c) TA Units unless embodied.
  - d) Record offices and similar establishments.
  - e) Military lands and Cantonment units.
- (iii) (a) The Highly Active Field Area / Compensatory Field Area / Compensatory Modified Field Area Allowance will not be admissible concurrently.
- (b) The Highly Active Field Area / Compensatory Field Area Allowance will be concurrently admissible alongwith HAUCA I, II or III in designated areas.
- (c) The Highly Active Field Area Allowance will be concurrently admissible with Siachen Allowance.

- (d) Officers who are entitled to Flying Allowance while serving in any of the designated field areas, shall draw, the applicable Field Area Allowance in addition to Flying Allowance.
  - (e) Officers who are entitled to Flying Allowance while serving in Siachen, will draw either Flying Allowance or Siachen Allowance along with the Highly Active Field Area Allowance, since Siachen Allowance and Flying Allowance are not admissible concurrently.
- (iv) The allowance will commence from the date on which an officer arrives in the Highly Active Field Area / Compensatory Field Area / Compensatory Modified Field Area, on being posted.
- (v) HAFAA/CFAA/CMFAA is not admissible when the officer is absent from the area in the following circumstances.
- (a) When on CL or on Sick List Concession exceeding 15 days.
  - (b) AL / Sick Leave / Furlough Leave.
  - (c) When on transit from one Highly Active Field Area/Field Area / Modified Field area to another Highly Active Field Area/Field Area / Modified Field area, exceeding 15 days.
  - (d) When on Temporary Duty exceeding 3 months.

After verifying the above conditions, the adjustment will be processed through EDP Centre for admitting HAFAA/CFAA/ CMFAA.

Part II Orders notifying the grant of HAFA Allowance will be published only after and for the period of Govt. Sanction received and also invariably mention the stoppage of the same from the date of expiry of Govt. Sanction for payment of the allowance in the same Part II Order.

**246. PART II ORDERS NOTIFYING GRANT OF SPECIAL COMPENSATORY COUNTER INSURGENCY ALLOWANCE (SCCIA):**

(a) Special Compensatory (Counter Insurgency) Allowance is admissible based on the Pt II Order, to the troops deployed in Counter Insurgency Operations. The allowance is admissible to the officers deployed on CI duties in these operations. Three different rates of SCCIA are in to force, viz. SCCIA as for Field Areas, Modified Field Areas and in Peace Areas. The grant of SCCIA will be published only for the Operations approved by the Govt. for Counter Insurgencies and for the period of Govt. Sanction accorded (wherever applicable) e.g. for Operation Rhino & Operation Hifazat, grant will be published only after Govt. Sanction for six monthly period is notified. The grant of the allowance will invariably be notified with the stoppage of allowance from the date of expiry of Govt. Sanction (wherever applicable) in the same Part II Order.

**Rates of SCCIA Allowance w.e.f. 01 Sep 08\***

Rank	Lt , p.m.	Capt , p.m.	Maj , p.m.	Lt Col & above , p.m.
SCCIA Field Area	6300	6600	7200	7800
SCCIA Modified Field Area	4840	5080	5540	6000
SCCIA Peace Area	4200	4400	4800	5200

\*The rates applicable as per SPC Orders shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50%.

(b) The terms and conditions for the grant of SCCIA will be the same as applicable to the grant of CFAA/CMFA vide MoD letter dated 13/01/94. High Altitude/Uncongenial Climate Allowance will be admissible alongwith SCCIA. Other concessions as detailed in Annx. 'A' to Min of Def letter No. A/02584/AG 3(a)/97/S/D(Pay/Services) dated 25/01/64 will be admissible.

(c) SCCIA will be concurrently admissible along with Strategic Forces Allowance.

(d) Personnel who are also entitled to Flying Allowance and are deployed in CI Operations, shall draw in addition only the applicable SCCIA depending on the area of the CI Operation.

(e) Audit points to be seen in dealing with Part II Orders are as under:

(i) In case the deployment is for less than 30 days, payment of SCCIA will be allowed on pro-rata basis.

(ii) It will be confirmed that the allowance is granted on deployment of the officer on Govt. Notified Counter Insurgency Operation during Sanction Period. The casualty code is correct as per the area in which deployed and the name of the unit appears in that area notified in the Corps Notification for the relevant period.

(iii) No other monetary allowance except Transport Allowance is admissible alongwith SCCIA e.g. HAFA, CFAA & CMFAA. However, HAUCA is admissible alongwith SCCIA.

(iv) SCCIA is not admissible when the officer is absent from the qualifying area due to -

a) Absence on CL/Sick List Concession exceeding 15 days.

b) AL/Sick Leave / Furlough Leave.

c) Temporary Duty exceeding 3 months.

In case the above conditions are fulfilled, the adjustments for admittance/ cessation of SCCIA are processed through EDP Centre.

**247. COMPOSITE HILL COMPENSATORY ALLOWANCE (CHCA):**

The officers posted to the units located in Hill stations notified by the Govt. are entitled to get CHCA.

**I) In the scrutiny of this Part II Order, it will be seen that:**

- a) The initial grant of CHCA has been notified with the prescribed casualty code and is complete in all respects.
- b) The officer is serving in qualifying station.
- c) CHCA is admitted correctly at ` 600/- p.m. w.e.f. 01 Sep 08. The rate applicable as per SPC Orders shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50%.

**II) Subsequent payment:**

In the computerized system, once CHCA is admitted, CHCA will be continued till the officer is posted out of the station. While continuing payment of this allowances for subsequent months, it will be seen that –

- a) If an officer is posted out of a qualifying area, further payment of CHCA is stopped from the date he/she reports in the new unit.
- b) Certificates are received in support of the payment during:
  - (i) Deputation abroad
  - (ii) training period and
  - (iii) training in India / Courses.
- c) Compensatory Allowance to service officers placed under arrest, suspension or confinement is regularized as per Rule 276 Pay and Allowances Regulations (Officers) Army.
- d) Officers proceeding to the qualifying stations on Temporary Duty or attached to Units/ Formations located in a qualifying area are not admitted CHCA, if they are in receipt Daily Allowance.
- e) CHCA is not admitted to TA officers while on course or training if they are in receipt of Camp Allowance.

**Note:** CHCA is admissible during Study Leave. During Study Leave, CHCA is admissible at the rate applicable in last duty station for a period of 180 days. To claim CHCA beyond this period, the officer has to certify that he/she and his/her family continues to reside at the old duty station. However, if the officer proceeds on Study Leave from field/non CHCA station, no CHCA is admissible.



- f) CHCA is not admitted to those individuals who are in receipt of High Altitude Allowance or Field Service Concessions. However, if field service concessions are admissible in such areas, the officers will have the option of receiving the higher of the two allowances.
- g) CHCA is not admitted in addition to Special Compensatory (Remote Locality) Allowance.
- h) The limit of the Hill station within which allowance will be admissible, will be the limit of the same locality only. In other words, the concept of periphery/contiguous applicable for HRA will not be applicable to Hill Stations.

The list of stations where Composite Hill Compensatory Allowance is admissible is furnished below:

Almora	Alhilal	Abu Mount
Aravankudu Factory	Aizawal	Aijal
Bakhloh	Chakrata Cantt.	Champawat
Chaubatia	Churachandpur falls	Coonor
Chail	Dehradun	Dalhousie
Darjeeling	Dharamsala	Dharamsala Cantt.
Dagshai	Durbin Danda	Purandhar Fort
Gangtok	Joshimath	Jutogh
Jowai	Kausani (centre)	Kulu
Kasauli	Kufri	Khunamuh (Srinagar)
Kalimpong	Kasumpti	Khandur
Karsiyang	Kodaikanal	Kohima
Kurseong	Lebong	Lansdowne
Lovedale(PO)	Lungleh (Mizohill)	Lunglet
Mussuorie	Marwari	Maohabra
Mahabaleshwar	Madikeri	Mokokchung
Nainital	Ootacmand	Purandhar
Pauri	Pithoragarh	Palampur
Pachmarhi	Panchgani	Ranikhet
Rampur Bushehr	Purandhar Reservoir	Simla
Purandhar Saddle	Subathu	Sunebada
Sunehar	Srinagar	Shillong
Tapoban	Tapobanpoht	Tuensang
Purandhar Temple	Taradevi (Simla Hills)	Udagamandalam
Wayanad (Kerala)	Wellington	Yol Cantt
Zakhama	Sanawar	Solan

#### **248. SPECIAL COMPENSATORY (REMOTE LOCALITY) ALLOWANCE:**

The procedure for regulating Special Compensatory (Remote Locality) Allowance, where admissible, is broadly the same as laid down for Hill Compensatory Allowance. The following additional requirements will also be seen.

- (i) Special Compensatory (Remote Locality) Allowance is not admissible to those officers who are in receipt of Composite Hill Compensatory Allowance.

- (ii) If CHCA or any other Compensatory Allowance is more beneficial, the same is allowed in lieu of Special Compensatory (Remote Locality) Allowance.
- (iii) Special Compensatory (Remote Locality) Allowance is admissible to eligible officers when serving in notified areas, including HAUCA Area, as per the rate in force as notified from time to time.

**SC(RL)A is admissible at the rates mentioned below w.e.f. 01 Sep 2008:**

Areas	*Rate p.m. in ` for the posts in the Grade Pay of ` 5,400/- and above
Areas listed in Part 'A'	2,600
Areas listed in Part 'B'	2,100
Areas listed in Part 'C'	1,500
Areas listed in Part 'D'	400

\*The rates applicable as per SPC Orders shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50%.

Areas eligible for grant of Special Compensatory [Remote Locality] Allowance is given at **Annexure 3.**

**249. ISLAND SPECIAL (DUTY) ALLOWANCE:**

Island Special (Duty) Allowance is admissible to the officer posted to an area in Andaman & Nicobar and Lakshadweep Group of Islands. The rate is admissible @ 12.5%, 20% and 25% of Basic Pay for areas around capital towns, difficult areas, and more difficult areas respectively. The term Basic Pay means Pay in Pay Band + Grade Pay + MSP + NPA, if any. The allowance is not admissible during leave/training, beyond 15 days at a time & beyond 30 days in a year & during suspension/Joining Time. The rates of Island Special (Duty) Allowance are mentioned below:

Serial No.	Areas	Rates
i.	Areas around Capital Towns: Port Blair in Andaman and Nicobar Island, Kavaratti and Aggati in Lakshadweep	12.5% of Basic Pay
ii.	Difficult Areas: North & Middle Andaman excluding Port Blair in Andaman and Nicobar Island, all Islands in Lakshadweep except Kavaratti, Aggati and Minicoy	20% of Basic Pay

iii.	More Difficult Areas: (Little Andaman & Nicobar group of Island, Narcondam Islands, East Island In Andaman and Nicobar Island, Minicoy in Lakshadweep)	25% of Basic Pay
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It will be checked that:

1. the allowance has not been claimed before 29/02/2000.
2. the allowance is not admissible with HAFA, CFAA, CMFAA, CIAPC, CIAMF, CIAFD, HCA, HAUCA, and Transport Allowance at higher rates for classified cities.
3. only one allowance out of ISDA1, ISDA2 and ISDA3 is admissible at a time. As such, if officer is in receipt of any of them, the same is to be recovered.

**250. HARD AREA ALLOWANCE:**

Hard Area Allowance is admissible to the officers posted to Nicobar Group and Lakshadweep Group of Islands w.e.f. 01/04/04 @ 25% of the Pay in the Pay Band+ Grade Pay + MSP + Non-Practicing Allowance, if any.

It will be checked that:

1. SC (RL) A is not admitted concurrently with Hard Area Allowance.
2. It is admissible:
  - i. in addition to Island (Special) Duty Allowance.
  - ii. during absence on account of leave/Temporary Duty at the same rate at which the officer was drawing prior to proceeding on leave/Temporary Duty.
  - iii. for leave beyond 180 days based on a certificate to be furnished that the officer or his family or both continue to reside at the same station from where the officer proceeded on leave.
  - iv. during Study Leave for first 180 days, as per last duty station.
  - v. after 180 days, on receipt of certificate that family continues to stay at last duty station.
  - vi. during journey time, as per the last duty station.
3. The allowance is not admissible during Course of Instructions of 10 weeks or more.

**251. HARDSHIP ALLOWANCE:**

Hardship Allowance is admissible to the personnel posted on Deputation to Research Analysis Wing and Director General Services posted at the hardship location at 12.5% and 15% of Basic Pay for B and C Category location respectively. The provisions are applicable to Army

Deputationists posted at Chakrata (Category B station) only being the part of DGS staff. The term Pay denotes Pay in the Pay Band + Grade Pay + MSP + NPA if any.

It is to be checked that:

1. the officer is posted on Deputation at Chakrata.
2. it is admissible in lieu of Special Duty Allowance.
3. it is not admissible concurrently with CFAA/CMFAA/SCCIA.
4. it is admissible @ 12.5% of Basic Pay (since the orders for payment of Hardship Allowance have been received only for Chakrata i.e. Cat 'B' station).

**Note:** The Part II Order is accepted as per the certificates endorsed therein. However, the financial adjustment of the entitlement is carried out by issue of input from Ledger Section.

**252. TRANSPORT ALLOWANCE:**

- (i) Army officers are entitled to Transport Allowance w.e.f. 01 Sep 08 at following mentioned rates when they are not provided with Govt. transport for commuting between work place and residence.

Grade Pay of the officer `5400/- pm & above	A1/A Cities `3200/- + DA there on * 13 Cities	Other Cities `1600/- + DA there on
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\*Hyderabad, Delhi(NCR), Bangalore, Greater Mumbai, Chennai, Kolkata, Ahmedabad, Surat, Nagpur, Pune, Jaipur, Lucknow, Kanpur & their UAs.

- (ii) Officers of the rank of Major General and above shall have the option either to avail of the existing facility of staff car for commuting between office and residence or to switch over to the payment of Transport Allowance @ ` 7,000/- pm + DA thereon, subject to the condition that the existing facility of a staff car will be withdrawn for commuting between residence & office from the date they opt for the allowance. In case they opt for the facility of staff car, Transport Allowance will not be admissible to them and they would not be required to make any payment for the facility of staff car.
- (iii) Transport Allowance will not be admissible during absence from duty for full calendar month(s) due to leave, training, tour etc. w.e.f. 22/02/2002.
- (iv) During Furlough Leave not covering a full calendar month, Transport Allowance is admissible at full rates.
- (v) Transport Allowance will not be admissible during the period of Study Leave covering full calendar month.
- (vi) Transport Allowance will be admissible during joining time at the same rate at which an officer was drawing at the last duty station. Transport Allowance is admissible on posting to new duty station from the date of taken on Ration Strength at the new duty station.

- (vii) Transport Allowance is admissible to officers during training period, if no transport facility is provided for attending the training institute and also the officer has not claimed Course Daily Allowance.
- (viii) During attachment period, Transport Allowance may be paid at the rate applicable to the station where the officer is attached, provided the officer was not paid Daily Allowance for the period of attachment.
- (ix) Army officers who are blind or orthopedically handicapped with disability of lower extremities will be entitled to Transport Allowance at double the normal rates prescribed. The allowance shall not be admissible to officers who have been provided with the facility of Govt. transport.

Army officers claiming Transport Allowance under this clause will submit a certificate from the head of the Orthopedics / Ophthalmologic Dept. of Military Hospital and Sanction of the Competent Authority mentioned in Appendix I to Travel Regulation, 1991 Edn.

- (x) In case of Transport Allowance for course period exceeding 10 weeks and less than 180 days, a certificate from the Course Institution, to the effect stating that the officer has not paid/will not claim Daily Allowance during the course period, is required to be incorporated invariably in the Part II Order as per Documentation Procedure.
- (xi) The casualty for grant of Transport Allowance will be notified in the Part II Order in all cases when the officer gets posted to the station and entitled for Transport Allowance initially, depending upon the rate of Transport Allowance admissible to the officer together the requisite certificate.
- (xii) The casualty for grant of Transport Allowance is to be published in all cases when the officer gets posted to the station entitled for Transport Allowance initially.
- (xiii) Transport Allowance will be discontinued on receipt of Part II Order notifying the following casualties.

Posting in/out, Deputation to UN Mission, Deputation to Project Zaranj in Afghanistan, grant of Terminal Leave, Study Leave/Extension of Study Leave (covering full calendar month), grant of Bhutan Compensatory Allowance/Myanmar Allowance/Servant Wages and Deputation to Civil Departments/PSUs/UN Mission where Pay and Allowances are not to be drawn from PCDA (O).

In such cases, subsequent re-grant will take place only on receipt of part II Order notifying the re-grant.

- (xiv) Transport Allowance will be stopped/re-granted automatically in respect of the casualties notified for Grant of Annual Leave, Extension of Annual Leave, Furlough Leave, Extension of Furlough Leave, Grant of Maternity Leave, Grant of Special Maternity Leave, Recalled from Leave, Overstayal of Leave, Temporary Duty, Struck of strength on Course, proceeding on Course and Grant of Child Care Leave.

In such cases, recovery will be affected only for full calendar month (s) only if the period mentioned in the Part II Orders covers a full calendar month.

## **PART II ORDERS NOTIFYING UNIT BASED/QUALIFICATION BASED ALLOWANCES:**

### **253. Part II Orders for Grant of Para Allowance:**

Para Allowance will be admitted on the authority of notifications in Part II Orders. Part II Orders received notifying the grant of Para Allowance will be scrutinized in the manner indicated below before admitting Para Allowance. It will be seen that: -

- (i) The officer was on probation for one month in a parachute formation before attending Basic Parachute Course.
- (ii) If he had not undergone any probation or if the period of probation undergone is less than one month, that this requirement has been waived by the Administrative Authorities.
- (iii) Para Allowance @ ` 1,200/- p.m. is admissible w.e.f. 01 Sep 08. This rate shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50%. Para Allowance is granted :-
  - (a) With effect from one calendar month after the date of commencement of probationary attachment or from a date not exceeding three months anterior to the date of commencement of Basic Para Course, whichever is later.
  - (b) From the date of commencement of the Basic Para Course in cases where the probationary attachment is waived.
- (iv) The Sanction of the commander of the Parachute unit/formation exists for the grant of Para Allowance for the period of courses undergone, if the officer had not completed the Basic Para Course through no fault of his own.
- (v) The officer is employed on parachute duties and is holding an appointment authorized by the War/Peace/Interim Establishment of the unit/formation.
- (vi) Officers holding administrative appointments are not granted Para Allowance unless they are required to qualify a parachutist and remain liable for Para duties.
- (vii) The officer has undergone for the Para Refresher Course for continuation of the allowance in the subsequent year.
- (viii) Para Allowance, Para Reserve Allowance and Special Commando Allowance are not admissible concurrently.

### **254. Part II Orders for Para Reserve Allowance:**

Para Reserve Allowance is admissible @ ` 300/- p.m. w.e.f. 01 Sep 08. This rate shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50%. Transfer of trained parachutists to Para Reserve is notified in IHQ of MoD (Army) letters and in Part II Orders by the units subsequently. Part II Orders will be linked with the letter *ibid* and verified to see that:-

- (a) The officer is having a minimum of three years service in a Para unit as a trained parachutist.
- (b) The officer is less than 35 years of age and where this limit is exceeded the sanction of the administrative authority exists.
- (c) The officer has undergone for the Para Refresher Course for continuation of the allowance in the subsequent year.
- (d) Para Allowance, Para Reserve Allowance and Special Commando Allowance are not admissible concurrently.

Para Jump Instructor Allowance is admissible @ ` 2,400/- p.m. w.e.f. 01 Sep 08, based on Part II Order. This rate shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50%.

**255. SPECIAL COMMANDO ALLOWANCE:**

Officers posted to 1, 2, 3, 4, 9, 10, 11, 21, HQ SFF and Special Force Training (SFT) School will be admitted Special Force Allowance (Special Commando Allowance) at the rate linked with the rank. The conditions of admissibility/continuation of Para Allowance will be applicable to Special Force Allowance.

Rank	<b>Rate admissible w.e.f. 01 Sep 08*</b>
	(` p.m.)
Lt	9,000
Capt	11,000
Maj	14,000
Lt Col & Col	14,000
Brig & above	10,500

\* These rates shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50 %.

It will be checked that:

1. the officer is posted to 1 PARA, 2 PARA, 3 PARA, 4 PARA, 9 PARA, 10 PARA, 11 PARA, 21 PARA, HQ SFF and Special Force Training (SFT) School only.
2. if the officer is not from above mentioned units, the Government Sanction is required.
3. if the officer is in receipt of Para Reserve Pay or Para Allowance, the same is recovered. However, on reversion to parent unit, the officer will be entitled to Para Allowance or Para Reserve Pay, as the case may be.

**256. TEST PILOT ALLOWANCE:**

Test Pilot Allowance (extended to Air crew Aerobatic teams):

As per the SPC Orders, the rate admissible w.e.f. 01 Sep 08 is ` 2000/- p.m. This rate shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50%.

It will be checked that:

1. the officer has completed Experimental Test Pilot Course in India or abroad.
2. the officer is on posted/Supernumerary Strength or on attachment.
3. the officer is not on Temporary Duty, attachment & leave if the period exceeds 3 months unless certified that, "aviator is likely to resume Test Flying duties on termination of Temporary Duty/attachment/course".

**257. FLIGHT TEST ENGINEER ALLOWANCE:**

Flight Test Engineer Allowance (extended to Air crew Aerobatic Teams), as per the SPC Orders, is admissible at ` 1000/- p.m. w.e.f. 01 Sep 08. This rate shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50%.

It will be checked that:

1. the authority has been correctly quoted as ADG Army Aviation IHQ of MoD (Army) qualified in Flight Test Engineer/Flight Test Instrumental Engineer (FTE/FTIE Courses).
2. the allowance has not been claimed before 29/02/2000.
3. the officer is posted to Army Project Team, Bangalore.
4. if the officer is in receipt of Test Pilot Allowance, the same is to be recovered.

**258. PROJECT ALLOWANCE:**

Project Allowance is admissible to the officers on Deputation to a project other than one under Ministry of Defence under the same terms and conditions applicable to the civilians. The allowance is admissible @ ` 1,500/- p.m. w.e.f. 01 Sep 08. This rate shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50%.

It will be checked that:

1. Government Letter authorizing the allowance has been quoted as an authority for notifying the casualty in the Part II Order.
2. the officer is deputed to a project other than one under Ministry of Defence.
3. the officers drawing Project Allowance will not be eligible for Field Service Concessions.



**259. STRATEGIC FORCES ALLOWANCE (SFA):**

Strategic Forces Allowance is admissible to the personnel of Special Forces Command. SFA at higher rate is applicable for officers of Installation Security Force (SFA) and at lower rate for officers of HQ SFC and Units/Formations under HQ SFC, Missile Maintenance Organization (MMO), Command Counter Intelligent Unit, Strategic Force Command (CCIU, SFC), Strategic Forces Training School deployed for strategic role.

While admitting the allowance, it will be checked that:

1. the officer is posted to the units for which the allowance is admissible and deployed for strategic role.
2. the allowance is claimed at the correct rate. The officer is not receipt of the Flying Allowance.

**260. HAZARD PAY:**

Hazard Pay has been authorized to officers posted to Special Force vide Cabinet Secretariat Order No. 14(9)/89-EA-II dated 16/03/1989. Thereafter Special Force re-designated as 4 Vikas vide Cabinet Secretariat No. A-11011/14/93-DO-I-SFF dated 08/07/1993 was subsequently named as Special Group of Special Frontier Force, for which Hazard Pay authorized vide their letter No. 14(9)/89-EA-II-2813 dated 31/08/2000, No 14(9)/89-EA-II-503 dated 30/06/2002, No 14(9)/89-EA-II-896 dated 09/12/2002 and No 14(9)/89-EA-II-349 dated 30/09/2003.

Hazard Pay is admissible w.e.f. 01 Sep 2008, at the following rates:

Srl. No.	Rank	Rate ( ` p.m.)
1.	Lt	9,000/-
2.	Capt	11,000/-
3.	Major	14,000/-
4.	Lt Col & above	14,000/-

The rates of allowance shall be increased by 25% each time, the Dearness Allowance on revised Pay Band goes up by 50%.

**261. SPECIAL SECURITY ALLOWANCE:**

W.e.f. 05/06/2006, Special Security Allowance @ 15% of the Basic Pay (Pay in Pay Band + Grade Pay + MSP + NPA if any) is granted to all officers including AMC, ADC, RVC and MNS officers posted on Deputation to Special Frontier Force (SFF) under HQ 22 Establishment, based on the Nominal Roll of the officers on Deputation to SFF being received from DG, SFF and Part II Orders notifying the casualties published by the units. Special Security is admissible in addition the Deputation Allowance and Hazard Pay.

**PART II ORDERS NOTIFYING APPOINTMENT BASED ALLOWANCES:**

**262. ENTERTAINMENT ALLOWANCE (OFFICIAL HOSPITALITY GRANT):**

Official Hospitality Grant is admissible to officers holding the rank and appointment notified in Rule 147 Pay and Allowances Regulations for the Officers of the Army and under Special Government Orders. Service Chief, Vice Chief, GOC-in-Command, other appointments in the rank of Lt Gen, Maj Gen and Brig and for Rashtriya Rifles, GOsC, CIF, HQ (V) & (D) (Maj Gen and Sector Commander (Brig) are entitled to get Entertainment Allowance.

i. The rates of Official Hospitality Grant are as under:

Appointment	w.e.f. 01 Sep 08*
a. Service Chief, Vice Chief & GOC-in-C Commands	` 2,000/- p.m.
b. Other appointments in the rank of Lt Gen	` 1,600/- p.m.
c. Appointment in the rank of Maj General	` 1,200/- p.m.
d. Appointment in the rank of Brig	` 1,000/- p.m.

ii. Official Hospitality Grant is admissible to the following appointments of Rashtriya Rifles:

Appointment	w.e.f. 01 Sep 08*
a. GOsC, CIF HQ (V) & (D) (Maj Gen)	` 1,200/- p.m.
b. Sector Commander (Brig)	` 1,000/- p.m.

\* These rates shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50%.

iii. It will be checked that:

1. the officer is of the rank of Brigadier or above and holding the specified appointment entitled for the allowance.
2. if the officer is substantive Colonel, he/she is holding Local rank/Acting Rank of Brigadier.
3. if the substantive rank of the officer is below Colonel, the allowance is not admissible.
4. Entertainment Allowance is not granted before the date of assumption of that appointment.
5. the allowance is admissible for the actual period that the qualifying appointment as per Rule held by the officer.

6. The allowance is admissible to the permanent incumbent of the post during Leave/Temporary Duty when he is held against it and will be stopped from the date he is struck off the qualifying post.
7. It is not admissible to officers posted to Assam Rifles.

**263. INSTRUCTIONAL ALLOWANCE:**

Instructional Allowance is admissible to eligible officers posted to specified Training Institutes mentioned in the Govt. Orders, against sanctioned posts covering Instructors, Lecturers, Professors, Directing Staff etc. @ ` 1,800/- p.m. The rate applicable w.e.f. 01/09/2008 as per SPC Orders shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50%.

Part II Orders notifying grant, cessation are processed by DO II Cell for adjustment through EDP Centre.

List of Training Establishments for the entitlement of Instructional Allowance are given at **Annexure 4**.

**264. TRAINING ALLOWANCE:**

The officers posted as a Faculty to Defence Institute of Quality Assurance (DIQA), Bangalore, imparting training/teaching will be admitted Training Allowance @ 30% of Basic Pay. The term "Basic Pay" denotes Pay in the Pay Band, Grade Pay and MSP. No separate Deputation Allowance will be admissible. Training Allowance will continue to be drawn for the period the officer is on study or tour related to training activities.

**265. QUALIFICATION PAY:**

(A) Qualification Pay is admissible in respect of Aviators and Qualified Flying Instructors, (for the posts mentioned below), for so long as the officers are employed on Air observation post duties or are holding a specific appointment in other establishments involving the performance of flying duties as crew of an air-craft, at the rates mentioned below. It is, however, subject to the conditions that the officers maintain themselves in a certain state of qualification continuously in the interest of the service and they are periodically tested to ensure that they have retained the qualification.

Qualification Pay is admissible to Aviation Instructors and Aviators at the under mentioned rates:

<b>Appointment</b>	<b>w.e.f. 01 Sep 08*</b>
i. Master Aviation Instructor	` 500/- p.m.
ii. Senior Aviation Instructor Class-I	` 400/- p.m.
iii. Senior Aviation Instructor Class-II	` 280/- p.m.
iv. Aviators holding Master Green Card	` 400/- p.m.

v. Aviators holding Green Card ` 280/- p.m.

\* The rates applicable as per SPC Orders shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50%.

It will be ensured that the officer will get Qualification Pay only for one appointment out of (i) to (v) mentioned above.

**266. FAMILY PLANNING ALLOWANCE (FPA):**

Army officers who undergo sterilization or have undergone sterilization on or after 04/12/1979 after having not less than one/not more than two surviving children are eligible for special increment, not to be absorbed in future increases in pay either in the same post or on promotion to the higher posts. The special increment is termed as Family Planning Allowance. A further concession of ½ % rebate on interest on House Building Advance is also admissible if the norm is adopted on or after 01/09/1979 but before the drawal of final installment of HBA. The rate of FPA is linked with the corresponding Grade Pay of the rank at the time of undergoing sterilization.

In partial modification to MoD letter No. B/37263/AG/PS-3(b)/2109/D (Pay/Services) dated 14 Oct 99, the rates of FPA have been revised w.e.f. 01 Sep 08. The allowance will be related to the Grade Pay corresponding to the post against which the officer had initially earned or will earn the FPA.

Rank	Corresponding Grade Pay `	Revised Rate, for Regular Cadre including Medical Officers, p.m.in `
Lt	5,400	550
Capt	6,100	600
Major	6,600	650
Lt Col	7,600/8,000	750
Col	8,700	800
Brig	8,900	900
Maj Gen	10,000	1,000

Rank	Corresponding Grade Pay `	Revised Rates for MNS Officers p.m. in `
Lt	5,400	550
Capt	5,700	550
Major	6,100	600

Lt Col	6,600	650
Col	7600	750
Brig	8400	750
Maj Gen	9000	900

It will be checked that:

1. the officer has only one or two children.
2. if the officer is having three children, then it is checked whether the second and third child are twins.
3. if the officer is having three children except as stated in 2 above, then the allowance is not admissible.
4. the age of the officer/spouse
  - (i) does not exceed 50 years for husband.
  - (ii) is between 20 to 45 years for wife.
5. the operation is undergone in Military Hospital/Civil Hospital.
6. if the operations is performed in private hospital/Nursing home, the certificate should be countersigned by Civil Surgeon/DMO.
7. if the spouse is employed, then it is to be checked that the spouse is not in receipt of Family Planning Allowance.
8. in case of a re-employed officer, the operation has taken place during reemployed service tenure and all other conditions are fulfilled.
9. it is admissible only for Vasectomy (in case operation is performed on male) or Tubectomy (in case of female).
10. it is not admissible in case operation performed is Hysterectomy.
11. that the original medical certificate has been enclosed.
12. it is admissible from 1<sup>st</sup> of the month following the month of operation.

**267. SPECIAL INCREMENT FOR ACHIEVING EXCELLENCE IN SPORTS:**

Special Increment for excellence in sports is admissible to:

1. the officer who has achieved 1<sup>st</sup> or 2<sup>nd</sup> or 3<sup>rd</sup> position in National/International events which include:
  - i. National Sports Federation.

- ii. National Games conducted by Indian Olympic Association.
  - iii. Events recognized by International Sports bodies in which participation has prior approval of Government of India.
2. Coaches when the team wins Gold Medal in Asian Games/World Championship/Olympic Games provided,
    - i. it is not part of normal duties of the coach to impart training.
    - ii. not admissible when individual gold medal is won by the trainee.
  3. Umpires/Referees accepted as such by the International Federation for that sport.

While carrying out the audit of these Part II Orders, it is to be checked that:

- i. the total number of increments granted, including the new, do not exceed five. If they exceed five, the number of increments is limited to five.
- ii. the allowance is admissible from 1<sup>st</sup> of the following month in which officer participated in the sports events.
- iii. the officer will be entitled one increment in case of National sporting event and two increments in case of International sporting event.
- iv. if Government Sanction for grant of the increment has been enclosed.
- v. The number of increments sanctioned by the Government tallies with the Number in the Part II Order.

**268. CHILD CARE ALLOWANCE:**

1. Women officers having a minimum disability of 40% as elaborated in Ministry of Welfare's Notification No.16-18/97 NI.I dated 01 Jun 01 (Annx. C), when they have young children or children with disability, are entitled to Special Allowance for child care.
2. Rate of Special Allowance for child care is ` 1,000/- p.m. effective from 01 Sep 08. It shall be payable for a maximum of two children. In case of twins born, the allowance is admissible at normal rates only. The rate will be enhanced by 25% every time Dearness Allowance on the revised pay structure goes up by 50%.
3. Special Allowance for child care is payable from the time of child's birth till the child is two years old.

**269. GALLANTRY AWARD:**

**A.** Monetary Allowance for the Gallantry Awards came into effect with the issue of AI 268/50 for acts of Gallantry performed in an operation in the field on or after 15<sup>th</sup> August 1947. The Gallantry Awards are Param Vir Chakra, Ashoka Chakra, Mahavir Chakra, Kirti Chakra, Vir Chakra and Shaurya Chakra. Monetary Allowance is also payable w.e.f. 01/02/1999 to all officers awarded Sena Medal for Gallantry prior to and on 26/01/1999. The Monetary

Allowance for these awards is payable to recipients irrespective of rank and income. Each Bar to the Decoration will carry the same Monetary Allowance as admissible to the original awards. The Gallantry is exempted from Income Tax. AO 46/79 refers. The allowance will be admissible to the recipient of the awards and on his death to his widow lawfully married by a valid ceremony. The widow will continue to receive the allowance until her remarriage or death. The payment of the allowance will, however, be continued to a widow who marries her late husband's brother and lives a communal life with the living heir eligible for family pension. Some State Govt./Union Territories have formulated their own scheme to grant cash rewards to awardees domiciled in their State. Any such reward sanctioned is payable by them to these officers. Recovery of Public dues from payment of Monetary Allowance payable to NoK of the deceased officer is permissible.

The rates of Gallantry Awards are given below:

<b>Awards</b>	<b>Monetary Allowance w.e.f. 01 Feb 95 ( ` p.m.)</b>	<b>Monetary Allowance w.e.f. 01 Jan 96 ( ` p.m.)</b>	<b>Monetary Allowance w.e.f. 01 Feb 99 ( ` p.m.)</b>	<b>Monetary Allowance w.e.f. 14 May 08 ( ` p.m.)</b>	<b>Monetary Allowance w.e.f. 30 Mar 11 ( ` p.m.)</b>
Param Vir Chakra	350	1500	1500	3000	10000
Ashoka Chakra	325	450	1400	2800	6000
Maha Vir Chakra	275	400	1200	2400	5000
Kirti Vir Chakra	250	350	1050	2100	4500
Vir Chakra	200	300	850	1700	3500
Shaurya Chakra	175	250	750	1500	3000
Sena Medal (for gallantry)	Nil	Nil	250	500	1000

It will be checked that:

1. the authority has correctly been mentioned as Gazette Notification No. and Date.
2. the officer is not getting Monetary Award for the same medal from the same date.
3. an extract of Gazette Notification wherein the award has been notified, is enclosed.

**B. BAR TO GALLANTRY AWARD:**

It will be checked that:

1. the authority has correctly been mentioned as Gazette Notification No. and date.

2. the officer is not getting Monetary Award for the same bar from the same date.
3. an extract of Gazette Notification where in the bar has been notified is enclosed.
4. the officer is getting the original award for which BAR to Gallantry Award is claimed.

**C. SENA MEDAL (GALSENA):**

It will be checked that:

1. the officer is not claiming the allowance before 26/01/1999.
2. the officer is not getting GALSENA from the same date except if the date is 26/01/99 i.e. (date of payment is 01/02/1999).
3. the authority has correctly been mentioned as Notification of the awards by the COAS.
4. a copy of the Notification of the awards by the COAS wherein Sena Medal for Gallantry /BAR to Gallantry Award has been notified, is enclosed.
5. whether the Sena Medal has been awarded for an Act of Bravery/Gallantry.

**270. NATIONAL SECURITY GUARD (NSG) ALLOWANCE:**

Army officers deputed to NSG are entitled to NSG Allowance at 25% of Total emoluments (excluding HRA) w.e.f. 11/10/2002. The term emoluments means Pay in Pay Band + Grade Pay + MSP + NPA if any + Dearness Allowance. KMA, Transportation Allowance and any other allowance drawn by the officer will not form the part of the emoluments

It will be checked that:

1. the allowance has not been claimed before 11/10/2002.
2. the officer is serving in National Security Guard.
3. if the officer is in receipt of Deputation Allowance at any rate, the same is recovered.

**271. EXPATRIATION ALLOWANCE:**

It will be checked that:

1. the allowance is admissible to the officer on posting to a visit serving ex-India.
2. the allowance is admissible from the date of disembarkation/deplaning.
3. the allowance is not admissible with Daily Allowance, Compensatory Allowance or Foreign Allowance. As such, if the officer is in receipt of these allowances, the same is recovered.
4. the allowance is admissible during Annual Leave spent Ex-India, provided officer continues to be borne on the strength of the overseas visit or Formation.
5. the allowance is admissible up to date of embarkation/emplaning.



**272. DEPUTATION ALLOWANCE:**

W.e.f. 01/09/2008, Deputation (Duty) Allowance is applicable to Civilian Employees, in case of appointments made in Public Interest outside the normal field of deployment as follows:

- a. in case of Deputation within the same station, the allowance will be paid at the rate of 5% of Basic Pay, subject to a maximum of ` 2,000/- p.m.
- b. in other cases, Deputation (Duty) Allowance will be payable at the rate of 10% of Basic Pay, subject to a maximum of ` 4,000/- p.m.

As per Sixth Pay Commission Orders, w.e.f. 01/09/2008, Defence Personnel have been given an option either to draw 50% of Deputation (Duty) Allowance applicable to Civilian Officers alongwith Service Concessions or draw 100% Deputation (Duty) Allowance but forgo the service concessions.

It will be checked that:

1. the officer is posted to Assam Rifles or Estt. No.22 in the same station or Directorate of Planning & Co-ordination, Ministry of Defence within same station, rate admissible is 2 ½% of the pay subject to maximum limit prescribed.
2. the officer is posted to Assam Rifles Estt. No.22 not within same station or Directorate of Planning & Co-ordination, Ministry of Defence not within same station, rate admissible is 5% of pay subject to maximum limit prescribed.
3. the officer is posted to NSG (up to 11/10/2002), rate admissible is 10% of pay.
4. Deputation Allowance is admitted subject to the condition that Basic Pay + Rank Pay + Deputation Allowance does not exceed ` 22,400/- (applicable prior to 01/09/08)
5. in case the officer is in receipt of HAFA, CFAA, CMFA, Siachen Allowance, the same is recovered, unless specifically provided in the Govt. Orders, for entitlement of specific allowance concurrently admissible with these allowances.
6. as only one allowance out of three rates i.e. @ 2.5%, @ 5% & 10% w.r.to the casualty code for GTDDEP-1, GTDDEP-2 and GTDDEP-3 is admissible, when an officer is granted one of these allowances, the other is recovered, if officer is in receipt of the same.
7. as per SPC Orders, w.e.f. 01/09/2008, Defence Personnel have been given an option either to draw 50% of Deputation (Duty) Allowance applicable to civilian officers alongwith service concessions or draw 100% Deputation Allowance but forego the service concessions. It is not applicable to officers posted to DRDO/Assam Rifles.

**273. NTRO SPECIAL ALLOWANCE:**

Officers on Deputation to National Technical Research Organization, New Delhi are entitled to get NTRO Special Allowance @ 15% of Basic Pay. The term Basic Pay includes Pay in the Pay Band, Grade Pay, MSP and NPA, if any.

**274. INITIAL OUTFIT ALLOWANCE:**

Officers commissioned through Indian Military Academy / Officers Training Academy are provided Initial Outfit in kind by the Commandant IMA, Dehradun/OTA Chennai and for this purpose, payment of Outfit Allowance is placed at the disposal of the Commandant by the Regional CDA concerned. The PCDA (O) therefore deals with claims for Initial Outfit Allowance only in the case of TA, NCC, Officers of AMC, ADC, RVC and officers other than those commissioned through IMA/OTA. In the audit of the Part II Orders it will be seen that:

- a) The allowance is not drawn from any other source such as Regional CDA etc. and the amount claimed is within the authorized limits.
- b) A certificate to the effect that the amount on this account has not been drawn/received from any other source and that the amount claimed will be spent on the purchase of uniform is attached.
- c) The Part II Order is countersigned by the OC of the unit.
- d) In the cases of AMC officers seconded to Navy/Air Force, the claim is regulated with reference to Rule 242 Pay and Allowances Regulations (O) Army.

**Note:** Initial Outfit Allowance is subject to proportionate recovery from officers if they do not complete the prescribed periods of service as laid down in Rule 243 Pay and Allowances Regulations (O) Army.

- e) Revised Rate of initial Outfit Allowance w.e.f. 01 Sep 08\* is ` 14,000/- for regular officers and ` 7,000/- for MNS officers. The rate shall be increased by 25% each time, the Dearness Allowance on revised Pay Band goes up by 50%.

**275. RENEWAL OUTFIT ALLOWANCE:**

Renewal of Outfit Allowance is payable to officers on completion of three years of service from the date the last Outfit Allowance fell due. In the audit of these Part II Orders, it will be seen that:

- a) The amount claimed is according to rules and the claim is not time barred.
- b) The officer has completed three years effective Commissioned Service from the date of commission or from the date of last Renewal as required under rules.
- c) In the case of an officer who has returned from Deputation with a civil employer and is serving with Army at the time the allowances falls due and claims, the period of service rendered with Civil Deptt., for reckoning towards Renewal Outfit Allowance, a certificate that he/she was required to wear military uniform and was in receipt of service rates of pay while in civil employ is attached, vide Rule 234 Pay and Allowances Regulations (O) Army.

- d) In the case of TA officers the officer concerned has completed either three years of aggregate effective service or ten years of Commissioned Service in the Territorial Army.
- e) The rate of Renewal of Outfit Allowance is ` 3,000/- for regular officers and ` 1,500/- for MNS officers w.e.f. 01 Sep 08. The rate shall be increased by 25% each time, the Dearness Allowance on revised Pay Band goes up by 50%.

**Note:** Officers who quit service on their own accord viz. resignation and voluntary Retirement will be required to refund the Renewal Outfit Allowance proportionately if they do not complete the prescribed periods of service after its drawal as per Rule 244 Pay and Allowance Regulations (O) Army.

As per simplified procedure regarding admittance of Renewal of Outfit Allowance , EDP makes the payment suo-motto to entitled officers subject to post audit by Ledger Sections.

#### **276. PART II ORDER FOR COURSES OF INSTRUCTIONS IN INDIA:**

Where an officer is detailed to attend a Course of Instructions, the particulars of the course the officer is attending, its duration and the date on which he is relieved are notified in Part II Orders. In the audit of such Part II Orders, it will be seen whether the course is an authorized one.

##### **A. If it is less than 10 weeks duration, it will be seen that:**

- (a) The officer is not S.O.S. of the unit, and no Acting Promotionis made in his place.
- (b) No joining time has been allowed for joining the course or for returning there from.
- (c) A senior officer has not assumed the appointment held by the officer while on course.
- (d) If the officer was holding an acting rank while proceeding on the course, his/her relinquishment of acting rank is notified in cases where a senior officer is appointed to that post.
- (e) In case he/she holds an acting rank prior to proceeding on course and is struck off the strength of the unit from a date on which it is definitely known that he/she would not return to the unit after the course, the relinquishment of acting rank is notified and no acting rank pay is continued from the date he is struck off strength of the unit, unless he/she is granted proforma transfer to another unit in an equivalent appointment and held on the regular strength of the new unit.
- (f) High Altitude Allowance is discontinued from the date following the date of his/her leaving the area and readmitted on his re-entry into the area from course or leave taken thereafter.
- (g) Transportation Allowance is admissible in case the officer is not drawing Daily Allowance (Course DA) for the period of course.

##### **B. If the course is of 10 weeks duration or more, it will be verified that:**

- (a) The officer is SOS of the unit / formation and held on the supernumerary strength of the unit from the date he/she vacated the appointment.
- (b) If the officer is holding an acting rank for a specified period, its relinquishment is notified.
- (c) If the officer is holding acting rank granted otherwise than in (b) above, he/she has held that rank continuously for an unbroken period of not less than three months at the time of proceeding on course in or ex-India, to allow continued retention of acting rank.
- (d) If the duration of the course is 3 months or less, the officer is not granted joining time.
- (e) If the duration of the course is more than 3 months, joining time is not admissible, if he/she retains service accommodation at the old duty station. (If accommodation at old duty station is not retained, joining time is admissible).
- (f) If the officer proceeds from a concessional area on a course of more than 3 months duration, 6 days preparatory period is not granted.
- (g) If Casual Leave is granted in lieu of journey period, he/she held the acting rank for an unbroken period of not less than 3 months before the commencement of the Casual Leave, to allow his retention of acting rank.
- (h) If the officer is granted Casual Leave or Annual Leave while proceeding on course, he/she has reported for course on the expiry of such leave and no travel time is availed in addition.
- (i) On conclusion of the course, the officer has not availed of joining time but actual travel time only if he is returning to the same station from where he/she proceeded on course.
- (j) If on conclusion of the Course of Instructions, he/she is posted to another unit/formation located at a station other than the course station or the station from which he/she proceeded on course, joining time availed is according to rules.
- (k) If he/she is granted Casual Leave, Annual Leave on conclusion of the course, he/she reported to the unit on the expiry of such casual leave or Annual Leave.
- (l) He/she is taken off the supernumerary strength from the date of reporting for duty.
- (m) He/she has not availed of handing / taking over period.
- (n) In the case of an officer holding acting rank under relaxed conditions that he/she returns to the concessional area and assumed an equivalent appointment to retain his title for the acting rank.
- (o) Para Allowance if in issue is allowed to continue only if –
  - (i) the total number of officers (including the officer on course) in the unit eligible to draw Para Allowance is not exceeded, and
  - (ii) the officer returns to parachute duties on completion of the course.
- (p) Specialist Allowance if any in issue by virtue of appointment held vide Para 89 (iii) P & A Regulations (Officers) Army is discontinued from the date he/she proceeded on course.

**Note:** The DGAFMS will be informed of this position. However, if the officer is retained in Pool of Specialists for the course period, Specialist Allowance will be admitted for the said period.

- (q) HAUCA, if in issue, is discontinued from the date following the date leaving the qualifying area.
- (r) Flying Allowance is admissible during the Course of Instructions of non-flying nature, provided the officer reports to the same unit from where he proceeded on course or to other flying unit on completion of course.
- (s) Transportation Allowance is admissible in case the officer is not drawing Daily Allowance (Course DA) for the period of course.

## **277. PART II ORDERS FOR COURSES OF INSTRUCTIONS / DEPUTATION ABROAD:**

The detailing of officers on Courses of Instructions/Deputation abroad is authorized by Government of India, through separate Government letter issued in each case. The Government letter laying down the terms and conditions of Deputation/course, period thereof, and country to which the officer is detailed will be looked for in audit. In addition it will be seen that:

- (i) The officer is SOS of the Unit/Formation from the date he vacates the appointment and is held on supernumerary strength.
- (ii) If he/she is holding an acting rank, such rank has been held for a continuous period of not less than 3 months before proceeding on course, to allow continued retention of acting rank; otherwise pay adjustment will be made for relinquishment of acting rank.

In the case of deputation/course of instruction abroad for less than 12 months duration, full D.A will be admitted for the first six months of deputation from the date of emplanement/embarkation. Thereafter, D.A. at half the rates will be admitted for a further period not exceeding six months, if the officer is married and his family resides in India. In other cases, i.e. where deputation /course abroad is 12 months or over, D.A. will be discontinued from the date of embarkation/emplanement.

**Exception:** In the case of deputation/course ex-India for 12 months or more to U.S.A. and Canada of married officers who are not allowed to take their families at Government expenses, D.A. will be admitted as in the case of officers deputed for a period of less than 12 months (ie. full D.A. for the first six months of deputation from the date of emplanement/embarkation and half rate of D.A. thereafter.

In all the above cases, Specialist Allowance, if in issue, by virtue of holding a specialist appointment, and Official Hospitality Grant, if in issue, will be stopped from the date the officer is SOS of unit/Formation.

After audit of the Part II Orders for Deputation/Courses of Instructions abroad etc., pay will be stopped based on the casualties by system, wherever required. Further, Ledger Sections will carry out adjustments of Dearness Allowance and other allowances, where necessary. Audit cages will be drawn in the IRLA for the revised entitlements and Input/DO II Transcription Sheet issued in the normal manner.

**278. PART II ORDERS FOR ATTACHMENTS OF OFFICERS OF ONE UNIT TO OTHER UNITS/FORMATIONS:**

Officers borne on the strength of one unit may be posted to other units and kept on the attached strength (as distinct from the regular strength) of those units for certain purposes, for specified temporary periods or for such periods as may be found necessary for finalizing the purpose of attachment. The types of attachment are given below. Part II Orders will be published by the units concerned and copies will be sent to the PCDA (O) for action as per rules, as described hereunder.

**Types of attachments** – The usual types of attachments are:

- (1) Attachment on disciplinary grounds, Suspension etc.
- (2) Attachment for employment on the staff of IHQ of MoD (Army), Command, Corps / Division / Area or other formation Headquarters for periods not exceeding six months.
- (3) Attachment to specified formations for receiving instructions and training in staff duties for periods not exceeding three months.
- (4) Attachment to the nearest unit/formation on discharge from Hospitals, when found fit for duty pending receipt of posting Orders.

**(A) Attachment on Disciplinary grounds, Suspension or when placed under arrest:**

On receipt of a Part II Order notifying attachment of an officer to another unit on disciplinary grounds, it will be seen that:

- (i) the attachment has been ordered by the Competent Authority (IHQ OF MoD/GOC-in-C).
- (ii) the officer is struck off the strength of his unit/formation and held on supernumerary strength.
- (iii) the officer retains acting rank for the period of arrest / suspension or when attached to another unit for disciplinary purpose.
- (iv) Acting Promotion in their place up to and including the rank of Colonel will be made from the date they are SOS subject to assessment to be made in each case that the period of attachment is likely to exceed six months.

Para Allowance / Specialist Allowance if in issue will also be stopped when an officer is placed under arrest, suspension / attachment. It will be restored if he is honorably acquitted or the disciplinary case against him/her is dropped for any reason.

In cases where an officer is in custody or under suspension from duty as a charge for an offence the Orders of the IHQ of MoD (Army), AG's branch will also be ascertained through signal for stopping pay wholly or in part pending finalization of proceedings against the officer. If stoppage of pay, wholly or in part, is ordered, suitable action will be taken to regulate the pay accordingly.

**(B) Part II Orders for Attachment for Staff Training:**

It will be verified that:

- (i) The duration of the attachment does not exceed six months.
- (ii) The officer is held against the appointment in his parent unit during the period of attachment.
- (iii) No Acting Promotion is made against this appointment. This will be ensured by reference to Nominal Rolls.
- (iv) The attachment is on the staff of Army/Command/Area/Formation Headquarters.
- (v) No extra pay than the normal entitlements is paid during such attachment for the duty performed.
- (vi) If the officer is holding an acting rank under relaxed conditions, he/she returns to an equivalent appointment in the concessional area on completion of the attachment and that the acting rank pay is restricted for a maximum period of 90 days.

**(C) Part II Orders for Staff Attachment:**

In the audit of the above Part II Orders, it will be ensured that-

- (i) The attachment does not exceed three months.
- (ii) If the officer holds an acting rank, he held it for an unbroken period of not less than three months before proceeding on attachment.
- (iii) The officer is held on the supernumerary strength of his parent unit and replacement is made only from within the unit.

**Note :** The officer will be retained on the regular strength of the parent unit during the period of attachment under Para (B) above and he/she will be held only on the supernumerary strength of the present unit while on attachment under Para (C) above.

**(D) Part II Orders for attachment on discharge from Hospital pending Posting:**

When officers are discharged from Hospitals after a spell of absence from duty on account of sickness, they may not be sent back to the same Unit/Formation where they were serving at the time of falling sick, but may be kept on the attached strength of a unit/formation located near the hospital from where discharged pending posting Orders from higher authorities. When they are so kept on the attached strength of a unit/formation pending receipt of posting Orders, they will be entitled to full duty rates of Pay and Allowances from the date of attachment irrespective of the rates at which Pay and Allowances were admitted prior to attachment. The full duty rates of Pay and Allowances on attachment will be those appropriate to the acting rank or substantive rank of the officer as stated below :-

- (i) If, at the time of falling sick, he/she was not holding any acting rank, the full Pay and Allowances rates from the date of attachment will be based on the substantive rank of the officer.

- (ii) If, at the time of falling sick, he/she had been holding an acting rank, the full Pay and Allowances rates from the date of attachment will be those appropriate to his acting rank, provided the total period of absence from duty on sickness reckoned from the first day of absence to the date of attachment does not exceed six months less the period of Annual Leave, if any, availed of by the officer, pertaining to the year in which he fell sick.
- (iii) If, however, the attachment is continued beyond a period of six months as computed in para (ii) above, the Pay and Allowances admissible on completion of a period of six months absence including attachment would be those appropriate to the substantive rank.

The Part II Orders received for attachment on discharge from Hospital pending posting will be scrutinized on the above basis and appropriate Pay and Allowances admitted.

It will be ensured that the officer's admission to Hospital and grant of Sick Leave have been notified by the Administrative authorities in Part II Orders and this fact noted in the IRLA.

It will also be ensured that no Joining Time is allowed for joining duty from the unit of attachment to the unit of posting and that only the actual journey time is allowed. A Part II Order for the officer's reporting for duty will be watched with all audit requirements.

#### **PART II ORDERS NOTIFYING VARIOUS KINDS OF LEAVE OF OFFICERS:**

The different kinds of leave, the quantum of each kind of leave and the conditions under which such leave is admissible to Army officers are laid down in the Leave Rules for the Services (Army). The title to leave of officers of the Territorial Army, when embodied and NCC Officers (Senior Division) when granted employment on Whole-Time basis, are contained respectively in the TA Act and TA Rules 1948 and Special Government letters issued for NCC Officers. Grant of leave is notified in Part II Orders and such Notification will be checked with reference to these Rules and other special Orders issued from time to time.

Part II Orders notifying grant of leave will be entered in the Leave Account in the relevant cage provided for each kind of leave in the IRLA in IAFF-1017 (Outer II) and the entries attested by the AAO/SO(A) under dated initials after due audit.

The audit checks to be exercised on Part II Orders notifying the various kinds of leave are as under:-

#### **279. CASUAL LEAVE:**

##### **Entitlement: 20 days in a Calendar Year**

As per revised policy w.e.f. 25 June 07, Casual Leave up to 20 days at a time may be granted to the officers, in one go, at the discretion of Competent Authority.

Casual Leave due in a year can only be taken within that year. If, however, an individual is granted Casual Leave at the end of the year extending to the next year, the period



falling in the latter year will be debited against the Casual Leave entitlement of that year, that is to say Casual Leave will be debited against the entitlement of the two years separately.

Casual Leave cannot be combined with any other kind of leave or absence.

If the maximum period of Casual Leave availed of by an officer in a calendar year (including extensions mentioned above) is in excess of the leave admissible, the entire spell of Casual Leave (including the period of extension) will be treated as Annual Leave, if due; otherwise as Furlough Leave of the current cycle.

If however, no Furlough Leave also stands to the credit of the officer to cover the total period of Casual Leave (including extension/overstayal) availed of by the officer, No Pay for the period of overstayal will be admissible and the period will be treated as “absence without pay” and will be regulated on the above basis.

## **280. SPECIAL CASUAL LEAVE (SCL):**

### **Grant of Special Casual Leave is on the following circumstances:**

- i. for a period not exceeding 30 days in any one calendar year for participating in Sporting Events and Tournaments of National or International Importance on Selection of a officer for participation in a representative capacity. SCL may be combined either with Casual Leave or Regular Leave but not with both at one time. The powers for grant of SCL will be exercised by COAS or such officers (not below rank of Director) as may be authorized by him.
- ii. Not exceeding six working days in each calendar year plus minimum period required for journey for participating in the activities of Indian Institute of Public Administration. No TA/DA is admissible for such moves. The leave will be sanctioned for OC Unit and 2IC Unit by Area/Divisional Commander and for other officers serving in units by Brig/Sub Area Commander.
- iii. For officers who are members of official delegates of Scientific Associations to read papers at a conference may, subject to the exigencies of service, be granted SCL only to the extent required to attend the meeting and journeys to and from the place of meeting. The leave will be sanctioned by the authorities prescribed for the grant of normal casual leave but not below the status of Brig/Sub Area Commander.
- iv. SCL to the officers on adopting small family norms under Family Welfare Programme.
  - a. Male officers, whose wives undergo Tubectomy operation for the first time or the second time due to failure of first operation: seven days SCL each time.
  - b. Male officers, whose wives undergo Tubectomy /Salpingectomy operation after Medical Termination of Pregnancy (MTP): seven days SCL.
  - c. Female officers, who undergo Tubectomy for the first time or second time due to failure of first operation: SCL not exceeding 14 days each time.
  - d. Female officers, on the day of IUCD insertion/Re-insertion: 1 day SCL.

- e. Female officers who undergo Salpingectomy operation after MTP: SCL not exceeding 14 days.
- f. Female officers, whose husbands undergo Vasectomy operation: One day SCL on the day their husbands undergo operation.
- g. Male and Female officers, who undergo sterilization operation and subsequently on development of Post Operational Complications: SCL for the entire period of Hospitalization.

In addition, further SCL to the extent of 7 days will be granted in case of Tubectomy operation if they after sterilization operation do not remain hospitalized but they are not found fit to perform normal duty.

- h. Male and female officers who undergo operation for re-canalization: SCL for 21 days or actual period of hospitalization whichever is less.

### **281. ANNUAL LEAVE:**

Annual Leave is admissible for 60 days in each calendar year to Regular officers.

In the audit of Part II Orders notifying this Leave, it will be seen that :

- (i) The officer is entitled to the quantum of leave granted under the terms and conditions of Service applicable to him/her.
- (ii) The officer has not been allowed to prefix or suffix Sundays and holidays to such leave, if serving in a concessional area and that the leave commences/terminates on the date of leave/reporting at Transit Camp irrespective of Forenoon/Afternoon.
- (iii) If a part of the leave has already been availed of during the calendar year, the balance of the leave granted together with the leave already availed of, does not exceed the total Annual Leave admissible for the year.
- (iv) If the officer was on Sick Leave earlier in that calendar year, adjusted against Annual Leave, only the balance of Annual Leave has been granted and any excess is got regularized suitably.
- (v) The officer is granted Commission from other Ranks or re-employed after Retirement from Army or granted a fresh tenure of Commission in the same year in which the previous engagement terminated and he/she has availed/not availed of Annual Leave in full/part, as a PBOR or in the previous engagement in the same calendar year. If the officer has already availed of the same fully or in part, only the balance subject to the maximum number of days admissible in the fresh engagement is allowed.
- (vi) The officer is held against the appointment last held or an equivalent appointment during the period of Annual Leave.
- (vii) If replaced by a senior officer while on leave, he/she has been transferred to another equivalent appointment to entitle him/her for retention of acting rank, if any held before

proceeding on Annual Leave. Otherwise, the officer will relinquish the acting rank and revert to the substantive rank from the date of the replacement by the senior officer.

- (viii) Annual Leave is granted in terms of days and not months.
- (ix) If the officer has over-stayed the leave initially granted, the period of overstay is regulated by grant of balance of Annual Leave if due or Furlough Leave at his/her credit, under the Orders of the Competent Authority and that Pay and Allowances for the period of overstay are suitably regulated.
- (x) In the case of a newly Commissioned officer granted Joining Leave, the Joining Leave is adjusted against the entitlement of the Annual Leave of the calendar year in which he reports for duty.
- (xi) Annual Leave is not granted in continuation of Study Leave.
- (xii) In all cases of grant of Annual Leave in excess of entitlement, the Pay and Allowances will be restricted to furlough rates, if Furlough Leave for the cycle is available. If no Furlough Leave is also at his credit, no Pay and Allowances will be admitted. In the case of newly Commissioned officers who fail to report on expiry of the Joining Leave, Pay and Allowances will be regulated in terms of Rule 1 of Pay and Allowances Regulations (Officers) Army. All such, these cases will be included in the report of 'Data Affecting Pension' and pursued till the period of absence is regularized.

**Note:**The report on Data Affecting Pension depicts all periods of Non-Qualifying Service of the following nature :-

- (i) Cases of forfeiture of service awarded as punishment to officers by GCM and
- (ii) Over-stayal of leave to be regularized under Government Orders.

This information helps in assessing the Qualifying Service reckonable for Pension. As such, it should be intimated to AFL Cell to note the same in PRC and watch for the DGN for regularization as EOL if any.

**281.(I). ACCUMULATION OF ANNUAL LEAVE FOR ENCASHMENT:**

- (i) Army officers can accumulate up to a maximum of 30 days of Annual Leave in a calendar year for the purpose of encashment.
- (ii) The accumulation and encashment of Annual Leave will be limited to the number of days of Annual Leave at the credit of Army officers on the day of their proceeding on Superannuation/release/discharged on own request/Invalided out of service/Death while in service, irrespective of the number of years of service rendered, subject to a limit of 300 days.
- (iii) Annual Leave of the year of Retirement will be encashed as follows :
  - (A) Those retiring on 31st Jan: 15 days
  - (B) Those retiring in Feb and thereafter: 30 days
- (iv) Where death takes place in the month of January/February, encashment of leave only up to 50% of the Annual Leave due and admissible on the day preceding the day on

which the death takes place will be allowed to be encashed. Fractions of a day shall be rounded off to the nearest day. For example, where death takes place on, say 5th, 10th, 20th and 31st January, the maximum encashment permissible will be 2 days, 4 days, 9 days & 15 days respectively.

- (v) The portion of Annual Leave of the year of Invalidation, which is not required to be adjusted against hospitalization or Sick Leave, will be allowed to be encashed, subject to the limit of maximum of 30 days for that year.
- (vi) Benefit of encashment of leave to Short Service Commissioned Officers will be admissible either at the end of tenure of SSC as also after the second tenure where this occurs after a break, such that the overall limit of 300 days during the entire service is not exceeded. The existing benefits of Terminal Leave will remain unaffected and Annual Leave of the year of termination of engagement, will however not allowed to be encashed.
- (vii) The provisions regarding the ceiling limit of encashment of Annual Leave are equally applicable for TA officers.
- (viii) MNS (Local) Officers are allowed to encash up to a maximum of 60 days of Annual Leave at the time of Retirement.
- (ix) NCC Whole Time officers granted Permanent Commission can accumulate and encash Annual Leave up to 300 days at the time of Retirement.

**Elements to be taken for calculating entitlement for encashment of leave.**

The elements of Pay to be taken for calculating entitlement of encashment of Annual Leave are Pay in the Pay Band, Grade Pay, MSP, NPA (if any) and DA.

**281.(II). ENCASHMENT OF ANNUAL LEAVE ALONGWITH LTC:**

Service officers are authorized to encashment of Annual Leave maximum up to 10 days in a calendar year at the time of availing LTC subject to the following conditions :-

- i) The total Annual Leave so encashed during entire service career along with LTC will not exceed 60 days in the aggregate. The entitlement is delinked from the number of days and nature of leave availed during LTC.
- ii) A balance of at least 30 days Annual Leave will still have to be available to the officer's credit after taking into account the period of encashment as well as actual availing of leave during LTC.
- iii) Not more than 30 days Annual Leave will be allowed to be accumulated for encashment purpose in the calendar year.
- iv) The period of Annual Leave so allowed to be encashed along with LTC while in service should not exceed the maximum limit/ceiling prescribed for accumulation and encashment of leave for that calendar year.
- (v) The period of Annual Leave encashed on LTC after 01/09/08 shall not be deducted from the quantum of leave that can be normally encashed by him/her at the time of Superannuation.

- (vi) The advance on account of Annual Leave Encashment on LTC will be claimed based on the Part II Order. However, non performance of LTC journey or non-admittance of LTC claim for the journey, by PCDA (O) due to any reason, against which Annual Leave Encashment is claimed, will require to be notified for cancellation of advance payment availed on LTC, in a Part II Order, giving the details of MRO for refund of advance into Treasury in favour of PCDA (O).

While carrying out the audit of Part II Order notifying Annual Leave Encashment on availing LTC, it will be checked that:

1. The period of Annual Leave encashed on LTC for that year is not more than 10 days in a calendar year.
2. Total Annual Leave availed, the period of Annual Leave encashed on LTC and total leave accumulated for encashment for that year does not exceed 60 days.
3. Accumulation of Annual Leave for Encashment and Encashment of Annual Leave while availing LTC for that year does not exceed 30 days.
4. In case, the officer does not have any balance of Annual Leave for that calendar year for availing encashment on LTC, he is entitled to claim the same from the previous accumulation of Annual Leave to his credit as on the last date of previous calendar year.
5. The details of LTC claim preferred and admitted by this office or details of Warrant or Form 'D' in case journey performed on warrant or Form D, are shown in the Part II Order.

**282. FURLOUGH LEAVE:**

The period of leave admissible as Furlough is two months in every three calendar year from the year of Commission. This is a lump sum provision and can be availed of in any time after the commencement of the three years cycle. This leave is non accumulative.

In the audit of Part II Orders notifying this leave, it will be seen that:

- (i) It is not granted to those who are not eligible to it, such as re-employed officers, NCC Officers on whole-time basis and TA officers not subject to Leave Rules for the Services.
- (ii) It is granted in terms of months and not days.
- (iv) When granted in days in different spells, the total of all such spells of leave does not exceed 60 days in a cycle.
- (v) The Furlough Leave of the previous cycle is not granted in the current cycle.
- (vi) The Furlough Leave of ensuing cycle is not granted in combination with the Furlough Leave of the current cycle.
- (vi) When combined with Annual Leave, the Annual Leave portion is taken first.
- (vii) Sundays and holidays are not suffixed or prefixed in the case of officers whose leave is to commence from Transit Camps.

(viii) In the case of officers proceeding on leave from a concessional area, leave commences / terminates from / on the date he/she leaves/ arrives at the Transit Camp irrespective of FN/AN.

(ix) It is not granted in conjunction with Sick Leave / Study Leave.

(x) The officer is struck off strength of the unit for the period of Furlough Leave.

**Note 1:** If an officer falls sick while on Furlough Leave, the leave as originally sanctioned will be allowed to stand. It need not be converted as Sick Leave from the date the officer fell sick. Sick Leave in such a case will commence from the date following that of expiry of Furlough Leave as originally sanctioned.

**2:** In the case of such Non-Regular officers, as they are entitled to Furlough Leave and are granted the same during the initial period of engagement prior to completion of 3 years of service, an undertaking from the officer that he/she would refund the amount of Pay and Allowances at Furlough rates drawn if he/she fails to serve for the initial period of 3 years for any reason, will be obtained. The admission of Pay and Allowances at furlough rates in such cases will be treated as provisional and the receipt of certificate watched through suitable noting in the IRLA.

After the Notification of Furlough Leave in Part II Order is checked as above by DO II Cell, the casualty will be processed for adjustment and Furlough rates of Pay and Allowances will be admitted to the officer through system by EDP Centre.

The furlough rates of Pay and Allowances will comprise of 50% of the pay of Rank including Acting Rank if any held at the time of proceeding on Furlough Leave and 50% of Kit Maintenance Allowance. In addition, 50% of the following elements of Pay, if in issue, will also be admitted:

1. Qualification pay.
2. Specialist Allowance in issue, by virtue of holding appointment in the Pool of Specialist.
3. Non-practicing Allowance, if any.

Dearness Allowance will be calculated on the basis of the furlough rates of pay as determined above excluding KMA.

The payment of the following additional items of Pay and Allowances, wherever in issue, will be regulated as under:-

Para Allowance, Specialist Allowance in issue, by virtue of holding a Specialist appointment outside the Pool of Specialists and Entertainment Allowance will be discontinued from the date of commencement of Furlough Leave. Specialist Allowance stopped as indicated above can, however, be admitted if the DGAFMS includes or retains the officer while on Furlough Leave in the Pool of Specialists for the Furlough Leave period.

**283. TERMINAL LEAVE:**

Terminal Leave is granted to Non-Regular officers who are granted commission for an initial period of five years or more. The title to such leave and the conditions to be fulfilled for its grant are specified in the Army Instruction under which each such officer is granted Commission in the Army. The quantum of Terminal Leave is 28 days and the leave can be granted in conjunction with the balance of Annual Leave due to the officer in the year in which the termination of Commission occurs. In the audit of Part II Orders for such leave, it will be seen that:-

- (i) The grant of Terminal Leave is in order with reference to the Army Instruction or other relevant Orders under which the officer was granted Commission.
- (ii) The officer is kept on the effective strength of the unit during the period of Terminal Leave.
- (iii) The leave is granted from the date of expiry of the initial or extended period of engagement.
- (iv) The officer has not accepted any employment during the period of Terminal Leave.
- (v) The officer has not joined during the Terminal Leave, his/her civil post if he/she is a temporary or permanent Civil Government Servant.
- (vi) Acting rank is retained during the currency of Terminal Leave provided no replacement by another officer is made.

An intimation in the standard memo will be sent to the officer to submit the Non-Employment Certificate (and Non-Practicing Certificate for AMC/ADC/RVC Officers) every month till the expiry of the leave.

On receipt of casualties notifying the grant of Terminal Leave, action will be taken for discontinuing Pay and Allowances from the date of expiry of the Terminal Leave (or date of joining civil posts in the case of Civil Government Servants). Where an officer accepts employment during Terminal Leave or Annual Leave granted in conjunction with Terminal Leave as noticed from the Certificate of Employment furnished by the officer, Furlough rates of pay will be admitted without Dearness Allowance (and without NPA for Medical Officer), if in issue with effect from the date of such employment.

**284. STUDY LEAVE:**

**(I). AMC/ADC/RVC Officers:**

- A.** In auditing the Part II Orders for this leave, it will be seen that:
  - (i) The original letter authorizing the grant of Study Leave is on record.
  - (ii) The relinquishment of acting rank, if any, held by an officer is notified in the Part II Order.
  - (iii) The period of Study Leave granted is not less than 6 months.

- (iv) In cases where Study Leave has been granted in different spells, during the service, the total of all such spells of Study Leave granted should not exceed 24 months during the entire period of service. This will be verified from the entries in IAFF-1017 (Outer II). Study Leave of 36 months is admissible to officers for undertaking courses under Health Sciences.
- (v) It is not combined with any other kind of leave.
- (vi) It commences from the date the officer is SOS of the unit and terminates on the date of re-assumption of duty.
- (vii) The increment falling due during Study Leave is admitted.

**B.** The following allowances, where in issue will be discontinued from the date the Study Leave is granted:

- (i) Specialist Allowance, if in issue, by virtue of holding a Specialist appointment under Rule 89(iii) P&A Regulations (Officers) Army.
- (ii) Specialist Allowance under Rule 89(i) & (ii) provisionally from the date of grant of Study Leave. The DGAFMS will be informed of this position and Specialist Allowance restored, if the DGAFMS confirms the retention of the officer in the Pool during the Study Leave.
- (iii) Transportation Allowance for the period covering the absence of full calendar months.

**C.** The casualty regarding grant of Study Leave will be notified by the unit in Part II Order and DO II Cell will process it after due verification of entitlement e.g. period of Study Leave, its extension etc. through system.

**D.** A prominent note of grant of Study Leave will also be made in the leave Column of the IRLA (IAFF-1017 Outer-II), with the authority duly cited, in support.

**Note:** AMC Officers who proceed on Study Leave to U.K. and permitted by Government of India to accept paid appointment in U.K. Hospitals are not entitled to any Pay and Allowances (including Study Allowance) from the Government of India, and they are liable to pay their Pension Contribution to the Government of India, at the Foreign Service Rates. With a view to verify the fulfillment of the above conditions, AMC Officers who proceed on Study Leave to U.K. are required to furnish a quarterly certificate to the effect that they have not accepted any whole-time paid appointment in U.K. Hospitals. The certificate furnished by the AMC Officer will thus indicate whether or not they have accepted whole time paid appointment in the U.K. Hospital with the permission of the Government and the period for which the same has been accepted. It will be verified to see that the officer has not obtained any whole time paid employment in U.K. Hospitals. In case any such indication becomes available, either from the quarterly certificate or from any Government letter granting permission for such employment, pay of the officer will be discontinued from the date notified in the Govt. letter or intimated by the officer and NIL cage updation for No Pay will be sent to EDP Centre.

**E.** If the officer seeks Retirement or submits application to resign his commission during the period of Study Leave or within a period of 9 years (7 years in case the period of Study Leave is 12 months or less) after return to duty, he/she will be required to refund the actual amount of leave salary, Study Allowance etc. However, Govt. may waive or reduce the amount required to be refunded.



**(II). Study Leave: Regulars Officers of the Army other than AMC/ ADC/ RVC Officers:**

In addition to the general points mentioned regarding Study Leave to AMC/ADC/RVC Officers, the following points will be seen.

- i) The maximum period of Study Leave will be generally up to 24 months. It may be extended by a period of two months Annual Leave (if not already availed) of the year in which Study Leave commences plus two months Furlough entitlement of the three year cycle spanning the Study Leave period.
- ii) If an officer seeks Retirement or submits Application to resign his/her commission during the period of Study Leave or within a period of three years after return to duty or if an officer fails to complete the course of studies, he shall be required to refund the actual amount of Leave Salary, Study Allowances etc. However, Govt. may waive or reduce the amount required to be refunded.

**285. SICK LIST CONCESSION:**

When an officer fall sick while on duty or on Casual Leave taken by itself, and is retained on the sick list for a period of 30 days or less, such absence from duty is treated as 'Sick List Concession', provided the sickness was due to causes beyond the individual's control and the period of sick list stands by itself unconnected with any kind of leave except Casual Leave. Periods of absence from duty due to sickness exceeding 30 days will be treated as Sick Leave from the date of first absence from duty on account of sickness. Where an officer falls sick while on Casual Leave, the Sick Leave will reckon from the date of falling sick and the Casual Leave availed of prior to the date will not be vitiated.

**Note:** No sick list concession is admissible to the following categories of officers:

Re-employed officers, NCC Officers (Senior Division) on whole-time basis, members of MNS (Local), TA Officers other than those embodied under Rule 33 TA Act Rules for more than six months and Rule 21A ibid and such other officers for whom the concession is not extended in the respective AIs under which their commission is granted.

**286. SICK LEAVE:**

- A.
  - i) Sick Leave on Medical Certificate is admissible for a period of six months, irrespective of the reasons of hospitalization due to military duties or otherwise and number of spells, which will include the Annual Leave due.
  - ii) As per Sixth Pay Commission Orders, full Pay & Allowances is admissible during entire period of hospitalization.
  - iii) In case of Sick Leave exceeding six months, on account of sickness attributable to service conditions, full Pay & Allowances will be admissible to the officer for entire period of hospitalization till reporting for duty. However, in case of sickness not attributable to and aggravated by service conditions, an extension of leave by three months at a time after Sick Leave specified in the Leave Rules, may be granted up to total period of 12 months on the recommendation of the competent medical board, provided there is a reasonable prospect of an officer becoming fit for duty. This period may further be extended up to 24 months at the discretion of the authority competent to sanction the leave.

- B. In the scrutiny of Part II Orders relating to admission into hospital and grant of Sick Leave, it will be seen -
- i) That the Sick Leave granted is in accordance with rules.
  - ii) That if the period of absence from duty is more than 30 days, entire period of absence is treated as Sick Leave.
  - iii) That no replacement is made during the Annual Leave portion of the Sick Leave.

**Note:** Officers falling sick while serving in concessional areas will be SOS from the unit from the date they are transferred to X(ii) list.

- iv) That the relinquishment of acting rank is notified after completion of six months of Sick Leave where Annual Leave is not already availed of, or after the period of six months reduced by the period of Annual Leave, in cases where Annual Leave is already availed of.
- v) That the Sick Leave is not granted continuously for a period exceeding 24 months and Govt. Sanction exists in cases of grant of leave in excess of this period.
- vi) That extension of Sick Leave is granted periodically for periods up-to 3 months only at a time after an initial period of six months subject to the condition that there exists a reasonable prospect of the officer rejoining duty as certified by the Medical Board.
- vii) That in the case of re-employed officers, Sick Leave is granted at the rate of one month for each completed year of service and that pay is admitted only for the period of Sick Leave admissible appropriate to the initial period for which he/she is engaged and any extension granted thereto.

**Note 1:** Re-employed officers are entitled to proportionate Sick Leave for the year of release except when released before completion of tenure on disciplinary grounds or at their own request.

**2:** Pay and Allowances admitted for Sick Leave on the basis of anticipated year of service are subject to re-adjustment, if the requisite years of service are not completed by the officer.

**3:** Members of the MNS (Local) are entitled to half pay leave of 20 days for every year of service. It may be taken at any time during service.

viii) That if the officer is a TA Officer embodied under Rule 33 TA Act and Rules, 1948, for a period of six months or less, payment of Pay and Allowances is stopped and the unit advised to prefer claims for Pay and Allowances for period of hospitalization only.

ix) That if such a TA Officer is embodied for more than six months, pay is admitted as for regular Army Officers for period of hospitalization and Sick Leave granted thereafter, up-to the date of disembodiment of the units/officers.

- x) That if the officer embodied for employment on the permanent staff under Rule 21A TA Act and Rules 1948, Pay is admitted for the period of Sick Leave as for Regular Army Officers till the expiry of his/her tenure. Thereafter, claims for Pay and Allowances will be called from the Competent Authority.
- xi) That sick list concession in respect of TA Officers is not allowed to other than those who are embodied under Rule 33 TA Act and Rules 1948 for more than six months and on permanent staff under Rule 21(A) TA Act and Rules, 1948.
- xii) That if an officer is in receipt of any of the following items of Pay and Allowances viz.
  - a) Specialist Allowance by virtue of holding a specialist appointment (and not by remaining in the pool of specialists controlled by the DGAFMS),
  - b) Para Allowance/Para Reserve Allowance,
  - c) Official Hospitality Grant,
  - d) Transport Allowance, if absence due to hospitalization/Sick Leave covers full calendar month,

the same is discontinued from the date on which the officer is SOS of his/her unit and kept on supernumerary strength.

**Note :** If, however, the DGAFMS confirms that the officer has been retained or would be retained in the pool of specialists during the period of Sick Leave, not covered by Annual Leave, Specialist Allowance will be paid for the period of Sick Leave not covered by Annual Leave also.

C. In all cases, the date of admission to hospital / grant of Sick Leave / discharge from hospital will be entered in the relevant IAFF 1017 (Outer II), Leave Proforma and also in the Hospital Admission / Discharge Register vide specimen at Annexure I by Ledger Section. For this purpose, EDP Centre generates the list of cases and forward to Ledger Sections, wherein casualty for Hospital Admission and/Hospital Discharge, Sick Leave and Sick List Concession are published and noted in the Master. The Register will be linked with all the Notifications issued in regard to the officer from time to time and reviewed periodically. Input wherever necessary will be prepared and sent to EDP Centre for necessary action. Where an officer is discharged from hospital and reports for duty or is attached to a unit pending posting, a Part II Order notifying grant of Sick Leave from the date of first absence from duty to the date of reporting for duty or attachment to a unit will be watched and if not received, called for.

**287. LEAVE ON INVALIDMENT:**

Leave on Invalidment is admissible to officers whose sickness is attributable to military service. An officer invalided out of Service due to sickness attributable to military service is entitled to leave up-to 8 months from the first day of the absence from duty.

**288. MATERNITY AND SPECIAL MATERNITY LEAVE TO MARRIED WOMEN OFFICERS:**

Maternity leave to married women officers including AMC, ADC, MNS, Women SSC officers will be granted 180 days with full Pay and Allowances. In exceptional cases, a further extension of one month may be granted by the DGAFMS, without pay in addition to Annual Leave and Furlough Leave entitlements. Special Maternity Leave for 30 days on full Pay in case

of miscarriage/abortion (including Medical Termination of Pregnancy under MTP Act) subject to the following restrictions:

- i. Leave shall not be admissible more than twice in the course of Service of an officer.
- ii. An interval of not less than 24 months between 2 successive spells of above should exist.

**289. CHILD CARE LEAVE TO PERMANENT AND SHORT SERVICE COMMISSIONED LADY OFFICERS INCLUDING NCC WHOLE TIME LADY OFFICERS (WTLOs):**

Child Care Leave (CCL) is admissible to Women Officers of the Defence Forces and Whole Time lady Officers of NCC. The Orders are effective from 01 Sep 2008. During the period of such leave, the women employees shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.

The grant of CCL is to be published when Officer avails Child Care Leave. The entitlement and conditions regulating the CCL are mentioned below:

Permanent Commissioned Women Officers other than NCC WTLOs will be granted 360 days CCL and SSC Women Officers granted 180 days CCL during entire service period for taking care of two eldest surviving children below 18 years of age for rearing , looking after their needs like examination, sickness etc.

For NCC WTLOs, CCL shall be admissible for two eldest surviving minor children below the age of 18 years, for a maximum period of 2 years (i.e. 730 days) during entire service.

The conditions for grant of CCL are same for regular and NCC Whole Time Lady Officers. They are as follows:

1. In case of minimum 40% disability of the child, the age limit for CCL would be 22 years instead of 18 years.
2. CCL will be applicable to two eldest surviving children, whether from one child birth or more.
3. CCL is also applicable to adoptee mothers.
4. CCL shall not be granted in more than 2 spells in a calendar year (not less than 15 days in each spell and not more than 30 days in each spell up to a maximum of 60 days in a year). Where CCL spills over to the next year shall be treated as one spell against the year in which it commences.
5. SSCOs, later granted PC, will be entitled to the difference of CCL authorized to the PC officer subject to a ceiling of 360 days as authorized to PC officers.
6. CCL to be treated like annual leave. Pre-fixing /suffixing of holidays to CCL permitted. Saturdays, Sundays Gazetted holidays etc., falling during the period of leave will be counted for CCL.
7. CCL will not be debited against any other leave.
8. CCL cannot be granted as a matter of right.

9. CCL can be combined with any other leave except CL. Child Care Leave may also be allowed for the third year as leave not due (without production of medical certificate). It may be combined with leave of the kind due and admissible. When granted in conjunction with other kind of leave the order of casualty to be published would be as follows:-

Annual Leave, Maternity Leave, Furlough Leave, Child Care Leave and Extra Ordinary Leave, if any.

10. Leave availed during the intervening period of 01/09/2008 to 04/03/2014 i.e. up to the date of issue of Govt. letter can be regulated as follows:
- i. Women Officers who have availed leave for the reasons stipulated for grant of CCL may commute the same to CCL subject to fulfillment of the conditions laid down in the Govt. letter.
  - ii. A certificate would be required from the Commanding Officer that the leave has been availed only for looking after the needs of the children.
  - iii. As a one time measure, these officers on Commutation of annual leave to CCL may be permitted to either to accumulate the Annual Leave availed during the intervening period, subject to overall limit of a maximum of 30 days in a calendar year up to a limit of 300 days or avail the same by 31<sup>st</sup> Dec 2015.
11. CCL will not be granted to women Officers during the period /of probation/training (including pre-commissioning training and post-commissioning Course of Instructions).
12. LTC cannot be availed during Child Care Leave.
13. A leave Account will be kept in the Service Book of the officer, in prescribed proforma as enclosed along with MoD letter dated 04/03/2014.

**290. OVERSTAYAL OF LEAVE DUE TO NATURAL CALAMITIES:**

In the case of overstayal on account of natural calamities e.g. floods, earthquakes and landslides, etc., it will be ensured that overstayal of leave in excess of the maximum leave admissible up-to 30 days is regularized by IHQ of MoD(Army) at their discretion, by adjustment against the future Annual Leave entitlement or Furlough Leave as considered appropriate. The casualty will be notified in the Part II Order and processed by DO II Cell for updation of Leave record.

**291. ABSENT WITHOUT LEAVE:**

If an officer is reported absent without leave, or if overstayal of leave is notified as absence without leave, when the overstayal cannot be regularized in any other manner, pay will be discontinued for the period of absent without leave. The date of increment will be reviewed and the revised date prominently noted in the IRLA. Simultaneously, the period of absence without leave will be entered in red ink in the casualty sheet and included as an item in the report data affecting pension.

**Note :** If the officer has been awarded any punishment for his/her absence, further regularization of the period of absence without leave need not be insisted upon.

**292. RECALL FROM LEAVE:**

An officer on leave may be recalled from such leave due to Administrative reasons by the appropriate authority. On completion of the duty necessitating such recall or alternatively as and when found administratively convenient, such officers may also be granted the balance of such leave. In audit of Part II Orders for Notifications of the above nature, it will be seen that -

- i) the recall was ordered by the appropriate authority.
- ii) the balance of leave, including the additional leave to cover the journey period when authorized under rules, is granted immediately on completion of the duty for which he was recalled and if such leave is granted later, that the leave Sanctioning authority certifies that the officer could not be granted the balance of the leave immediately on completion of duty for administrative reasons.

**Note :** The travel time on recall, from the leave station to the duty station, will count as duty and not as leave.

When an individual proceeds on Annual Leave, a portion of which falls in the next calendar year and is recalled to duty, the balance of leave granted on completion of the duty will not prejudice his/her Annual Leave entitlement for the later year.

The relevant entry of the initial period of leave noted in the IRLA will be simultaneously amended, to indicate the revised period of leave actually availed. In doing so, due regard will be taken to reckon the period of leave availed only up-to the date of leaving the leave station on recall.

**293. HOUSE RENT ALLOWANCES (HRA):**

W.e.f. 23/11/97, Army Officers are also entitled to claim HRA at the same rate as applicable to the civilian Govt. Employees, with reference to City Classification as 'X', 'Y' and 'Z' as a percentage of Pay based Allowance. The term Pay denotes Pay in the Pay Band, Grade Pay, Military Service Pay and NPA, if any.

**Rates of House Rent Allowance as per SPC Orders w.e.f. 01 Sep 08 are as under:**

<b>Revised Classification of cities/ towns</b>	<b>Rate of HRA as a percentage of Pay in the Pay Band + Grade Pay + MSP + NPA (where applicable)</b>
X (Prior to 01/09/08 as A-1)	30%
Y (Prior to 01/09/08 as A, B-1 & B-2)	20%
Z (Prior to 01/09/08 as C & Unclassified)	10%

The list of cities/towns classified as X, Y & Z for the purpose of HRA will be on the basis of classification notified vide MoF, Dept of Expenditure OM No. 2(13)/2008-E.II(b) dated 29 Aug 08.

HRA will be governed by the place of posting of the officer including Non-Military Stations. However, in respect of officers posted to Operational/Field/Modified Field Area, HRA may be allowed at the rate applicable to last duty station/Home Town/Separated Family Accommodation Station/SPR where the family is actually residing.

Grant and Stoppage of HRA will be published in Part II Order with reference to the marital status of the officer and station for which HRA being claimed and also incorporating the prescribed certificate by CO/OC Unit with reference to Sanction and NAC issued by Station Hqrs.

On receipt of Part II Order, it will be seen that-

(a) **Whether the officer is posted at Field/Peace area.**

I. **In case the officer is in Field Area, it will be verified that:**

- (i) the station for which grant of HRA notified is same as Selected Place of Residence of family from details of move etc., in 'T' Wing records.
- (ii) that the officer has not been allotted Separated Family Accommodation.
- (iii) in case the place of residence of the family is a Non-Military Station, the details of NAC in form of Annexure 'D' has been incorporated in the Part II Order.

II. **In case the officer is posted in Peace Area, it will be verified that:**

- (i) the officer is not allotted Married Accommodation in Duty Station.
- (ii) in case the officer is staying in Single Accommodation or Mess at the place of posting and the family is also residing at the same place under private arrangement, it will be confirmed that the reason for officer staying away from the family is due to constraint of service.
- (iii) in case the officer is staying in a Mess at the Duty Station and the family at some other station not in occupation of Govt. Accommodation, HRA can be admitted on the basis of NAC from Station HQrs of the place of posting.
- (iv) If the officer and his/her family staying in a Mess at the Duty Station and not in occupation of Govt. Accommodation, HRA will not be admitted.

**Note:** The audit checks mentioned at a.I.(i)(ii) and a.II.(i) are carried out in the post audit of Part II Orders, based on the list of cases wherein HRA has been admitted, being provided to Ledger Sections by EDP Centre on Quarterly basis.

(b) HRA is admissible during all kinds of leave including Study Leave.

(c) Payment of HRA during Study Leave/to unmarried officer/for intervening period of posting from one unit to another is applicable from 11 Feb 08.

HRA is admissible during Study Leave as per the rate applicable to Study Leave station subject to fulfillment of all other conditions. HRA is also admissible to unmarried officers with Dependent family members, subject to the condition that Dependent family member continues to incur expenditure against rent liability. HRA is admissible on posting from one station to another during intervening period, provided the officer has vacated accommodation at previous duty station. Rate of HRA in such cases will be admissible as applicable to new duty station.

Annexure C, E, F respectively will be issued by station HQrs in these cases.

- (d) When both husband and wife are in Armed Forces and are living together in hired /own accommodation, both are entitled to get HRA.

The formats of Annexure A to F to GoI, MoD letter No.10(55)/98/D(Q&C) dated 29 Sep 1999 are given at **Annexure 5 to 10**.

#### **POST-AUDIT OF PART II ORDERS NOTIFYING HRA:**

Part-II Orders, notifying grant/cessation of HRA, duly incorporating certificates as per Documentation Procedure for Publication of Part II Orders (Officers), will be audited & processed for adjustment by DO II Cell. However, Ledger Sections will confirm the following points during post audit:

1. No license fee & allied charges is adjusted for Govt. accommodation for corresponding period of HRA.
2. No House Rent Re-imbusement, re-imbusement of electricity, water, and furniture hire charges is admitted to the officer for corresponding period of HRA.
3. HRA for Field Posting is admitted for same station of Selected Place of Residence (SPR) where family moved, consequent after posting of officer to field and Traveling Allowance for family & conveyance of baggage to that station admitted by T-wing.
4. Difference in rate of HRA due to Acting/Substantive Promotion or reversion of the officer to the lower rank, after adjustment of pay, based on promotion order/Part II Order/DGN etc. will be adjusted by Ledger Section through suitable input to EDP Centre.

Officers on posting to the following units may be provided with Separated Family Accommodation (SFA) at the stations listed in Appendix 'E' to SAO 10/S/86 or allowed to hire house on Rent Reimbursement basis or allowed to claim HRA for SPR -

- (i) On posting to GREF units at Hard Non-Military Stations as per list in GoI, MoD letter No. 18147/DGBR/E-2A (T&C)/D(Q&C) dated 20 Oct 97.
- (ii) On posting to NCC units at Hard Non-Military Stations as per Appendix 'A' to GoI, MoD letter No.6731/SFA/DGNCC/ADM (A-2)/4727/D(Q&C) dated 22 Oct 91 as amended vide their letter No. 6731/SFA/DGNCC/GS/A-2/5232/D(Q&C) dated 05 Dec 2001 and No. A/16371/SFA/DGNCC/ADMA (A2)/3200/02/D(Q&C) dated 14 Nov 02.
- (iii) On posting to Recruiting Organizations at Non-Military Stations as per list in GoI, MoD letter No. 53068/SFA/Rtd5(OR)(B)(Civ)/10(69/95/104-F/D(Q&C) dated 23 Feb 2011.

List of cities/towns where HRA is admissible to Army officers w.e.f. 01 Sep 08 on the basis of classification, Hard Stations where GREF units located, admissibility of HRA for stations on special reasons and under special orders, Separated Family Accommodation



stations for officers posted to NCC units at Hard Non Military Stations and also posted in Recruiting Organisations are given at **Sr. No. 1 to 6 at Annexure 11.**

**294. FOREIGN LANGUAGE ALLOWANCE/AWARD SCHEME:**

**1. Language Allowance:**

Language Allowance is admissible at prescribed rates to officers actually performing the duties involving the use of Foreign Languages mentioned below as Translator/Instructor/Interpreter. The allowance is admissible only for the duration for which the officer is performing these duties and its continuance is subject to the recipient passing the Proficiency Test conducted by the School of Foreign Languages every year. The allowance will be admitted on the basis of Part II Order notifying the grant with the prescribed certificate.

The title to Language Allowance is initially notified in Army Orders and reproduced in Part II Orders. The language for which the allowance is sanctioned, the qualifying examinations passed by the officer, the date of examination, the date from which the officer qualified for the allowance and the period for which the officer is entitled to the Language Allowance are specified in Army Orders. Part II Orders notifying the grant of Language Allowance will be linked with the Army Order.

In auditing the Part II Order notifying the grant of Language Allowance, it will be ensured that:

- a) The officer is actually performing duty involving the use of Foreign Language as Translator/ Instructor/Interpreter.
- b) The allowance is admitted only for the period for which he/she is performing the above duties.
- c) Continuance of the allowance is subject to his/her passing the proficiency test conducted by the School of Foreign Language every year.
- d) The allowance is not admitted to the officers recruited as Translator on the basis of their proficiency in the Foreign Language concerned in a separate Cadre.
- e) The allowance is admitted to officer who has not less than five years service and serve after passing the course.
- f) The certificate is furnished in the Part II Order by an officer of the rank of Lt.Col. or equivalent that the officer satisfied all the eligibility conditions for the period for which the allowance is to be paid.

After fulfilling the required conditions, the Part II Orders will be processed by DO II Cell to EDP for adjustment. The date from which the allowance is admitted as well as the date from which it ceases to be admissible will be mentioned therein.

This allowance is admissible in addition to the lump-sum cash award (Language Award). Govt. Orders for payment of Language Award/Allowance have been received only up-to 31 Mar 1997.

## **2. Language Award:**

Language Awards are admissible at the rates prescribed and subject to conditions enumerated below.

General Conditions:

1. The officer should serve the Govt. for at least 5 years after receipt of the Award.
2. The standard of proficiency should be recognized by the school of Foreign Language.
3. The officer should obtain at least 65% marks in Advance Diploma Part II and 70% marks in the Interpreter-ship Examination.
4. Foreign Language should not be one's mother tongue.
5. All expenditure including books and stationary etc. would be met by the Govt. and would be provided before the commencement of course on 'as required basis' by the Head of the Institute concerned. Where the same is not provided for due to non-availability, the cost incurred by the officer will be reimbursed.

**Category I :** Chinese (Mandarin) Japanese, Russian, Tibetan, Swahili, Burmese, and Uighur.

**Category II:** Arabic, Malay/Bhashha, Indonesia, Thai, Turkish, Persian, Phushtu, Sinhalese and Bhuranese.

**Category III :** French, Dutch, Italian, Spanish, Serbo-Croatian and Czech.

Language Awards will be admissible to first three of the successful students who obtain not less than 65% marks in Advance Diploma Part II and not less than 70% marks in the Interpreter-ship in recognition of their merit.

Govt. Orders for payment of Language Award/Allowance are received only up to 31 Mar 1997.

## **CERTAIN SPECIAL ITEMS OF ENTITLEMENTS PAYABLE TO THE OFFICERS OF ARMY MEDICAL CORPS (AMC) AND ARMY DENTAL CORPS (ADC):**

### **295. SPECIALIST ALLOWANCE:**

Officers of the AMC/ADC who possess the necessary qualifications and who in the opinion of the Director General Armed Forces Medical Services (DGAFMS) have sufficient experience and standing in any of the subjects recognized as 'Special' subjects for the specialization may be granted the status of a "CLASSIFIED" or "GRADED" Specialist. Normally, an officer considered fit for being designated as a Specialist, will in the first instance, be given the status of a "Graded" Specialist. He would, in due course of time, be upgraded by the DGAFMS as a "Classified" Specialist.

#### **A. Types of Specialists:**

Different types of Specialist for whom Specialist Allowance is payable are given below:

1. Graded Specialists.

2. Classified Specialists.
3. Consultants/Professors/Advisers/ Sr. Advisers.

**Note:** There are no Adviser/Senior Advisers in the ADC, Classified Specialists will, in the course of time, be selected by the DGAFMS for appointments as Consultants, Professors, Advisers, Senior Advisers and Senior Specialists according to the suitability of the officers concerned.

Different types of specialist for whom the Specialist Allowance is payable w.e.f. 01 Sep 08\* are given below:

- |                                 |               |
|---------------------------------|---------------|
| 1. Graded Specialist            | ` 1600/- p.m. |
| 2. Classified Specialist        | ` 2000/- p.m. |
| 3. Consultant/Professor/Adviser | ` 2400/- p.m. |

\*The rates applicable as per SPC Orders shall be enhanced by 25% automatically each time the Dearness Allowance payable on the revised Pay Band goes up by 50%.

**B. Conditions for payment of Specialist Allowance:**

The basic condition for a title to Specialist Allowance is that an officer should be a Graded or a Classified Specialist. The DGAFMS will send to PCDA (O) and all other concerned a periodical list of officers selected by him/her for grant of the status of Graded/Classified Specialist. These lists will show, under respective headings as "Classified" and "Graded Specialist", the Name, Rank, Personal Number of each officer and against his/her Name, the subject in which he is Graded or Classified as a Specialist, such as Anesthesia, Surgery, Medicine etc. and the date from which the status of Specialist is granted. The subjects recognized for this purpose will be periodically published in Govt. letters. A mere Gradation/Classification as a Specialist will not convey the title to an officer for drawl of Specialist Allowance.

The conditions to be fulfilled for the payment of Specialist Allowance, subsequent to Gradation or Classification, are given in Rules 89 and 90 of Pay and Allowances Regulations (Officers) Army.

To be eligible for drawl of Specialist Allowance an officer granted the status of a Graded or Classified Specialist should either to:

- 1) Fill a post in the "Pool of Specialist" maintained by the DGAFMS or
- 2) Hold an appointment authorized as a Specialist of Medical/Non medical units or Formation Headquarters, as specified from time to time by the Govt. These appointments will be outside the range of the Pool of Specialists. An officer, when holding such an appointment will, if originally included in the Pool of Specialists, will be taken off from the Pool.

**C. Pool of Specialists:**

The DGAFMS maintains a centrally controlled list of Specialists, commonly for all the three arms of service - Army, Navy and Air Force and the list is called the list of "Pool of Specialists".

The DGAFMS will send the Pool Lists to the PCDA (O) (and other Controllers concerned) periodically. The list will show the Names, Ranks, Personal Numbers and the dates of inclusion in/exclusion from the Pool List, of officers taken in the Pool or taken off from the Pool arranged under each subject of Specialty under respective headings as "Classified" or "Graded Specialists". There are three types of Pools, namely "General Pool", "DGAFMS Research Pool" and "Pool of Advisers and Senior Advisers". Consultants are specifically appointed by individual Notifications. Only officers of the rank of Colonel or Lt. Col. will be taken as Advisers, Consultants, etc. The total number of officers that can be held in the Pool of Specialists of each category will be periodically fixed by the Government, in Govt. Sanctions and it is the responsibility of the DGAFMS to regulate the inclusion of officers in the Pool so as to keep the total strength of the Pool within the sanctioned strength.

Specialist Allowance is payable up to the rank of Col. In AMC & up to the rank of Brig in ADC. The adjustment of Specialist Allowance will be through the audit cage of the IRLA concerned and Part II Orders regularizing the allowance are processed for adjustment through system by DO II Cell.

**D. Adjustment of Specialist Allowance:**

Whenever an AMC/ADC officer is given the status of a Graded or Classified Specialist, Consultant/Professor/Sr. Advisor, the list of the officers concerned published by the DGAFMS will be received in the LW SS Co-ord (Audit). All details regarding the allowance admissible, date and specialization together with the Name of the officer/CDA (O) Account Number and the DGAFMS letter details are extracted for each officer by LW SS Co-ord (Audit) and given to the concerned Section with the Account Number traced and marked against the officers concerned. Each auditor will scrutinize the extract and make an entry in the IRLA of the officer concerned to the effect that the officer is Graded or Classified as a Specialist, showing the date of such grant and indicating the DGAFMS authority letter against the entry. Whenever any of the above officers is included in the Pool of Specialists, Specialist Allowance at the appropriate rate will be admitted, as notified in the Part II Order from the date of inclusion, as per the Pool List received from the DGAFMS after due verification that the officer has been already Graded/Classified as a Specialist by a scrutiny of the entries in the IRLA. Similarly, Specialist Allowance will be stopped from the date of exclusion from the Pool as published in the Pool of Specialists. The grant and stoppage of the allowance is notified in the Part II Order and is regulated with reference to the information of Pool of Specialist received from DGAFMS by DO II Cell.

Whenever a Specialist officer is posted to an appointment against which Specialist Allowance is payable under Rule 89(iv) of Pay and Allowances Regulations (Officers) Army, that is, outside the range of the Pool of Specialists, payment of Specialist Allowance will be regulated with reference to the Part II Orders published for the appointment.

**E.** Officer of the rank of Brig. and above of the AMC are not eligible for Specialist Allowance.

**F.** In regulating payment of Specialist Allowance in these cases, care will be exercised to ensure that:

- 1) The officer is already granted the status of a Graded/Classified Specialist.
- 2) The officer has actually assumed the Specialist appointment and that the appointment is authorized in Peace/War Establishment of the Unit/Formation.
- 3) Specialist Allowance is admitted only from the date of assumption of the Specialist appointment.

- 4) The rank of the officer is not higher than that in which the appointment is tenable, as per the establishments of the Unit/Formation.

**Note:** Lt Cols can, however, be appointed against Specialist Appointment tenable in the rank of Major and Specialist Allowance may be paid. But if a Lt Col is appointed against a post tenable in the alternate rank of Major/Captain, he/she is not entitled to draw Specialist Allowance against that post, under Rule 89 (iv) of Pay and Allowance Regulations (Officers) Army.

- 5) The Specialist Allowance will be stopped:
- i) during the transit period from one Specialist appointment to another similar appointment in another unit.
  - ii) when the officer is placed under arrest or suspension from duty. However, it is to be restored for the period of absence from duty, only if the officer is honorably acquitted.
  - iii) when the officer proceeds on Study Leave, long courses of ten weeks or more and on all occasions when struck off the regular strength of the unit, from the dates of occurrence of the above casualties.

**Note:** Specialist Allowance can, however, be paid to such officers if they are included in the Pool of Specialists.

**G. ANNOTATED APPOINTMENTS:**

- a. Ministry of Defence and Inter-Services Establishments, controlled by the Defence Research and Development Organisation or by the DGAFMS i.e. Defence Science Laboratories, the Directorate of Psychological Research, the Institute of Nuclear Medicine and Allied Sciences, the Defence Institute of Physiology and Allied Sciences, the Armed Forces Medical Stores Depots and the Artificial Limb Centre.
- b. Armed Forces HQ/Formation HQ such as Army, Command, Corps, Area and Division, Indep Sub Area and Equivalent Formations in the Navy and Air Force excluding A.Ds.H of the 5 Commands.
- c. Armed Forces Medical College, IMA, NDA, Institute of Aviation Medicine, Institute of Naval Medicine.
- d. Research Units and Laboratories.
- e. Special Medical boards including CME (IAF).
- f. Aero Medical units/Aero Medical Training schools.
- g. Health Units like Field Health Organisation, Station Health Organisation.
- h. Transfusion Centres.
- I. Overseas Missions and Appointments/Units in Foreign Countries.
- j. All Special Appointments in the organization of DGBR and DGOF.

- k. Field Ambulance/Para Medical Company and Specialists Appointments afloat in the Navy.

**296. POST GRADUATE (PG) ALLOWANCE:**

Officers of AMC and ADC possessing Post Graduate Degree or Post Graduate Diploma qualifications are entitled to PG Allowance when not eligible for Specialist Allowance. The allowance is payable based on a list of such officers prepared by DGAFMS, New Delhi and Part II Order published by the unit.

**297. PT II ORDERS NOTIFYING CASUALTIES RELATING TO TA OFFICERS:**

Casualties relating to Promotions, entitlements of various allowances, Leave, Hospitalization, NOK and Family details etc., in respect of TA Officers are notified in Part II Orders by the TA Units in the same manner as for Regular Army Officers and dealt with by DO II Cell. Since, casualties having Financial Implications will be adjusted by Ledger Section 19, the same will be forwarded by DO II Cell to Ledger Section 19 under Top List on daily basis for their action. In case of promotions and leave entitlements, Part II Orders will be post audited 100% by Ledger Section 19 and necessary inputs, if any, will be issued to correct the discrepancy noticed therein.

Part II Orders related to commencement and stoppage of Pay will be dealt with by Ledger Section 19 with reference to the details of Embodiment, Disembodiment, Annual Training etc., with reference to the Pay claims.

**298. PART II ORDERS OF NON-FINANCIAL NATURE-TYPE C Part II ORDERS:**

Mostly, these casualties are relating to Next of Kin (NoK)/Family etc. Casualties notifying details of marriage, re-marriage, divorce, separation, birth of child, date of birth of spouse, Death of spouse, Death of NoK, Death of child, adoption, change of Name, change of Home Town, change of NoK, Notification of handicapped child/dependent parents etc., after Certificate Audit with reference required audit/authority documents, if any, are posted in the Master of Personal details held in the system. Then these are sent to Ledger Sections for suitable action to note the details in IRLA of the officer and file in the case file.

**299. CANCELLATION OF PART II ORDERS/CASUALTIES NOTIFIED THEREIN:**

Incorrect Notification of one or more casualties published in a Part II Order does not require cancellation of the Part II Order in Toto but only those casualties can be cancelled and republished afresh, if required. Separate casualty codes have been provided for cancellation of Part II Order in Toto as well as for cancellation of one or more casualties notified therein.

**300. ONLINE NOTIFICATION OF PART II ORDERS:**

A software has been developed by PCDA (O) with the help of Army Software Development Centre for online notification of Part II Orders. Part II Orders will be published by units with reference to their SUS Number as a key field. Maximum possible audit checks have been provided in the software so that the Part II Order will be received in PCDA (O) in a pre-audited manner. The data will be uploaded by units as encrypted .xml files through Central Utility of Army HQrs Computer Centre (AHCC) and received in PCDA (O) through Data Transfer Cell (DTC), HQrs Southern Command in softcopy with digitized signature in encrypted format.

This arrangement will have Army Intranet and PCDA (O) Server in an air gapped mode at a single secured location with a PC, connected on ADSL, utilizing Army's (Signal) sources

connected on Army Intranet. PC in PCDA (O) will not be connected to internet/PCDA (O) Server.

Immediately on receipt of this data, acknowledgements will be issued to the units through system. Acknowledgements and rejections of casualties/Part II Orders will be uploaded by DTC on the Central Utility of Intranet and will be made available to the respective units. There will be no need to enter the Part II Orders data in the system of this office since the online data will be processed directly in the system of PCDA (O). The Authority letters, Nominal Rolls, Corp Notifications, etc., will be uploaded on Central Utility of AHCC by the initiating authorities at Army HQrs, Command/Corps/Unit levels, etc., and made available by DTC to the PCDA (O) for audit of Part II Orders based on their linking by the units while notification.

A system has been developed in "SULEKHA" module on pHp platform to process this soft data. The Part II Orders wherever the certification from the officer or other agencies than the units/formations, submission/production of bills and vouchers etc. are involved, will be audited manually based on the hardcopies of those certificates/authority letters/documents. The procedure for adjustment of Pay and Allowances consequent upon Promotions etc., will be continued with manual audit. Remaining Part II Orders will be processed directly through system for financial adjustments.

At present, processing of Part II Orders and its financial adjustments in the salary of the officer takes 2 to 3 months time in COBOL system, whereas receipt of online data and its processing in pHp system will curtail the same to the real time and will be adjusted within the same month's salary.

This online processing of data will avoid the postal delay in receipt, loss of documents in transit and rejection on account of mismatch of personal details etc., and enable immediate acknowledgement of receipt and status in PCDA (O), saving in man hours and processing time in data entry and validation of various edit lists and also to build history data for future linking/references as well as generation of various MIS reports.

**301-320. Blank.**

**321. FINAL SETTLEMENT REVIEW GROUP:**

Final Settlement Review Group has been formed to review the financial adjustments carried out during the service period of the officer, six months prior to the date of retirement on superannuation and enable Ledger Section for timely adjustment of Retirement/Release benefits and issuance of Pension documents etc., to PCDA (P), Allahabad well in time. FSR Group will review the Accounts of officers consequent on Pre-mature Retirement, Release from Short Service Commission, Death, Invalidment, etc. Such IRLAs alongwith case files will be available by Ledger Sections to FSR Group immediately after receipt of communication/authority letters from IHQ of MoD (Army)/DGAFMS/Unit etc.

**322. PROCEDURE TO BE FOLLOWED BY FSR GROUP FOR ADVANCE REVIEW OF PAY & ALLOWANCES ENTITLEMENTS OF OFFICERS ON RETIREMENT/RELEASE ETC.**

1. EDP Centre will generate a list of officers, six months prior to the Retirement and hand over to Final Settlement Review Group and LW SS Co-ord (Audit) Section for making the Accounts available for review.
2. Case files duly filing all the correspondence letters/papers, claims, Part II Orders and other important documents etc. pertaining to the officers along-with IRLAs will be received in FSR Group, through Transit Register from Ledger Sections to carry out the review.
3. Six months prior to date of Retirement on Superannuation of an officer, the process of calling for the following documents will be started by FSR Group.
  - a) FSR Group will review the Account in all respects e.g. Pay fixation on Promotion, Pay Commissions, various entitlements etc. Corrective action, if any required, to regulate the Pay and Allowances as per the entitlement will be ensured by FSR Group, bringing it to the notice of Ledger Section for issuing suitable inputs to EDP Centre for adjustment. This will be checked as per the details available in the IRLA and case file of the officer and also data held in the system.
  - b) DSOP Fund Annual Statements will be reviewed and correctness confirmed with reference to the Subscriptions recovered, Final Withdrawal, Refund of Temporary Advance, adjustment of Subscriptions in Deputation cases etc. In case of LIC Premium paid through DSOP fund, LIC Section will be intimated to keep their files ready so that Ledger Section can finalize the Account after its consideration, in the month of Retirement and release the remittance payable on the last day of the month of Retirement.

For carrying out advance review of DSOP Fund,

- i. The officer's case file will be verified to see whether there is any outstanding issue affecting the Fund Balance.
- ii. The Nomination Form will be collected from the LW SS Co-ordination (Audit) Section and recorded in the case file.



- iii. The Fund Statements of the officer for the preceding five financial years excluding the year in which the Account is to be settled or more where deemed necessary will be scrutinized in detail to see that:
- iv. It will be ensured that the recovery of Subscription has been effected monthly without omission.
- v. Any missing credit/debit is settled by Ledger Section else the same will be brought to their notice for corrective action.
- vi. All the withdrawals from the fund to finance the Insurance Policies stand posted by verifying the Insurance payment proforma on record with the IRLA.
- vii. All Temporary/Final withdrawals from the Fund have been debited in the Fund Statements, (All the Contingent Bills for five years filed in the case files will be linked with the entries in the Fund Statements for this purpose).
- viii. The correctness of interest allowed during the last 5 years will be checked.
- ix. The excess/short credit/debit, if any coming to notice will be corrected in consultation with Ledger Sections, based on their action taken/to be taken.
- x. The castings in the latest Fund Statements which have not been reconciled with the DSOP Fund Records maintained in Accounts Section will be verified.
  - c) The amount of AGIF Subscription recovered from date of Commission till the date of Retirement will be worked out by FSR Group and claim in terms of Appx. G to SAO 5/S/78 will be called for from the officer, for its onward transmission to AGI Dte., for final settlement.
  - d) Full Pay Commissioned Service Certificate (Form No. 77) addressed to PCDA (P) Allahabad (**Annexure 70 under Para 182.III.10 of Ledger Wing Sections**) will be issued to Pension Cell six months prior to the Retirement by FSRG. However, Final Full Pay Commissioned Service Certificate till the date of Retirement (Form No. 73) (**Annexure 71 under Para 182.III.10 of Ledger Wing Sections**) will be issued by Ledger Section immediately after the Retirement of the officer, to Pension Cell.

The detailed procedure is mentioned below:

Full Pay Commissioned Service Certificate (FPCSC), duly incorporating the details of Last Pay drawn held in the system generated by EDP Centre, is made available to Final Settlement Review Group for verification of Service and Pay related details. After confirmation of correctness and also after carrying out suitable changes, if any, required, FPCSC, duly filling in the information available in the IRLA e.g. service period of Deputation, Secondment etc., forfeiture of service /EOL if any, Terminal Gratuity paid for former service and its refund by the officer which is adjusted by PCDA (O) and also incorporating Long Term Demands outstanding, if any, is rendered to Pension Cell, five months in advance of the date of Retirement, to facilitate them for processing Pension documents to PCDA (P) Allahabad well in advance.

FPCSC will be prepared in quadruplicate, one copy for PCDA (P) Allahabad, one copy for Pension Cell, one for the officer and one copy to be retained as office copy in the case file of the officer. Utmost care will be taken to liquidate Long Term Demands outstanding, if any, from Retirement benefits i.e. Encashment of Annual Leave due to the officer etc. before Retirement of the officer.

- d)(i) EDP Centre will provide the details of Govt. accommodation occupied by the officer, Name of Station, Name of AAO BSO, period for which last Rent Bill/IOR and Quarterly Statement received & adjusted and amount of the same, to FSR Group. FSR Group will make a reference to AAO BSO, for forwarding Quarterly Statement for Electricity & Water charges for subsequent period, extension for retention of accommodation, if any, further Rent Bills and Vacation Report etc. and also to retiring Army Officer & last Unit served etc. as per draft enclosed as **(Annexure 1)**. Permission for Retention of accommodation, if any, on various grounds along-with its period will be noted in IRLA invariably for Provisional recovery in the last month of service.
- (ii) In cases wherein the officer is in occupation of Government accommodation, pending receipt of Vacation Report from the AAOBSO, as per the existing limits of retention of accommodation in terms of SAO 10/S/86, Provisional recoveries of Rent & Furniture and Electricity & Water charges will done by Ledger Sections, at the same rates as in last Quarterly Bill received and adjusted till the date of Retirement and period of retention, if any. On receipt of actual Vacation Report or Quarterly Bills>Returns for the period for which provisional recoveries are made by Sections at the time of finalization of Account, the same will be adjusted through system with reference to Due-Drawn statement and copy handed over to Ledger Sections for officer's personal file. No liability on account of Rent, Furniture, Electricity & Water charges will be accepted after the date of Retirement, which AAO, BSO will be informed in advance. The input codes to recover the following charges up-to the date of Retirement and extension period of retention of accommodation will be as per the list given below which will be intimated to EDP Centre well in advance, for future linking & adjustments on Vacation Report and final statement for electricity and water charges .

i) Provisional Rent recovery	- D 043
ii) Provisional Furniture recovery	- D 090
iii) Provisional Electricity recovery	- D 091
iv) Provisional Water recovery	- D 092
v) Provisional Conservancy charges/ Garage charges recovery	- D 093

- (iii) The officer will be advised to intimate the Retirement Address to GHQ ITO well in advance and concerned AAO BSOs, PLI Dte, T Wing, etc. will be apprised of the Retirement/Release of the officer and suitable NDCs will be requested well in time from them in the prescribed proforma at **(Annexure 1)**.
- e) Accumulation of Leave encashment Account will be prepared in the prescribed proforma **(Annexure 68 under Para 182.II.1 Ledger Wing Sections)** by Ledger Section and reviewed by FSR Group. Intimation to the unit regarding accumulation of Annual Leave for Encashment purpose as per the records of this office will be given in a Demi-Official letter enclosed as **(Annexure 2)** and missing Part II Orders notifying accumulation of Leave, if any, as well as Contingent Bill for DSOP Fund Final Settlement and AGIF claim etc. will be called for. All Leave records will be noted in the Format of Annexure "B" by Ledger Section for review by FSR Group.
- f) The required documents from the unit to settle the outstanding Test Audit/Internal Audit/ Internal Inspection objections within specific period, e.g. one month will be called for, clearly intimating that in case of non-receipt of documents ibid within one month, the amounts in question will be noted for recovery. Suitable reminder, if any, based on Internal Audit / Test Audit observations will be issued for the missing documents.
- g) (i) After issue of DO letter as per **Annexure 2** regarding intimation of total accumulation for encashment purpose, the details regarding total accumulation for encashment purpose as per the records of PCDA (O), date of DO Letter issued to call for Blank Contingent Bill for final settlement of DSOP Fund, AGIF claim in terms of Appendix 'G' of SAO 5/S/78 and in case of officer in occupation of Government accommodation, the date on which Final Rent Bill called for and Name of the concerned AAO, BSO to whom the reference made etc., will be posted on website by EDP Centre, based on the data provided by Final Review Settlement Group.
- (ii) The said information will be updated again after receipt of claims /Rent Bills etc. from concerned Units/AAO BSO etc. The receipt as well as final action will be intimated to EDP Centre by respective Ledger Wing Section/ Rent Cell for updating the information on website, for information of the officer regarding current status of the documents.
- h) For carrying out general scrutiny of the IRLA, FSR Group will:
- i. Verify whether the officer is drawing Advances on Field Cheques. If so, take action to direct the field Cashier to restrict payments within the entitlements of the officer on Field Cheques to avoid debit balance in the Account at the time of Retirement.
- ii. In case of Premature Retirement/Release from SSC,
- Ensure that the full amount of Qualification Grant is recovered if date of Retirement/Release is within 5 years from acquiring the qualification.

- Check whether Pay and Allowances during Study Leave have been regulated correctly if mandatory Service period after Study Leave has not been completed by the officer.
- Check whether the officer has refunded the proportionate cost of training for courses covered under AI 17/95 or any other AI/SAI/Govt. Orders governing the terms and conditions of Pay & Allowances for the officer, if mandatory service period not completed after rejoining on completion of the course.
- Examine whether any proportionate recovery of Outfit Allowance is due and if so, suitable notings will be made by FSR Group for debit in the appropriate month's Accounts by Ledger Section, in the proforma at **Annexure 3**.

i) After review of entitlements by Final Settlement Review Group, the outcome of the review alongwith the details of action taken to call for the documents/regularization of Pay & Allowances, finalized/to be watched for till finality by Ledger Sections, will be noted in the prescribed format (**Annexure 3**). Then IRLAs & case files will be returned back to the concerned Sections for further follow up through NE Account Register and making final payments/ action on due dates.

**323-330. Blank.**

## **PENSION CELL**

**331.** Pension Cell is a sub-Section of Ledger Wing. The duties of Pension Cell are given below:

- i. To call for Pension papers/documents from the officers who are proceeding on Retirement.
- ii. To call for the prescribed certificates and documents for the officers who are proceeding on Retirement, from the agencies concerned.
- iii. To forward the LPC-Cum-Data Sheets and amendments there to, to the Principal CDA (Pensions), Allahabad.

**331.A** PCDA (O) acts as the nodal agency for consolidating Pension documents and forwarding the LPC-Cum-Data Sheet to the Principal CDA (P) Allahabad in respect of all regular Commissioned Officers including those of the Territorial Army, AMC, ADC MNS(Regular), MNS (Local) and NCC Commissioned Officers who:

- i. retire on reaching the age of Superannuation and after completion of 20 years of service (15 years in case of the Late Entrant),
- ii. retire voluntarily after completion of 20 years of service, except those who opt for Voluntary Retirement on Permanent Absorption Basis and
- iii. invalided out of service after rendering Qualifying Service of 20 years or more.

This enables PCDA (P) Allahabad to arrive at the Pension and Pensionary benefits admissible to the Army Officers consequent on Retirement / Death / Invalidment etc.

**331.B** Pension papers in respect of the following categories of officers will continue to be processed manually by the Ledger Sections.

- (i) where an officer has more than one wife and family Pension is required to be notified in favour of such wives equally and
- (ii) time barred cases where the claims have been received after one year of the Retirement of the officer.

### **332. DUTIES:**

The LPC-Cum-Data-Sheets and amendments thereto are processed by Pension Cell centrally. The LPC-Cum-Data-Sheets and amendments, if any, thereto are signed only by the SAO/AO nominated for this purpose. The procedure outlined below is to be followed.

### **333. ACTION BY 'R' SECTION:**

- (i) One copy of the Retirement Orders as and when received, is sent to Pension Cell and other copy is sent to respective Audit Section, through LW SS Co-ord (AT) Section.
- (ii) Any letters received with superscription as "Pension Cell" is diarized by Record Section and forwarded to Pension Cell.

**334. ACTION BY FSR GROUP/LEDGER SECTIONS:**

Full Pay Commissioned Service Certificate (FPCSC), duly incorporating the details of Last Pay drawn, held in the system generated by EDP Centre is made available to Final Settlement Review Group for verification of Service and Pay related details. After confirmation of correctness and also after carrying out suitable changes, if any required, FPCSC, duly filling in the information available in the IRLA e.g. service period of Deputation, Secondment etc., forfeiture of service /EOL if any, Terminal Gratuity paid for former service and its refund by the officer which is adjusted by PCDA (O) and also incorporating Long Term Demands outstanding, if any is rendered to Pension Cell, five months in advance of the date of Retirement, to facilitate them for processing Pension documents to PCDA (P) Allahabad well in advance. FPCSC will be prepared in quadruplicate, one copy for Pension Cell, one for the officer, one copy to be retained as office copy in the case file of the officer and one copy to PCDA (P) Allahabad.

**335. ACTION BY EDP CENTRE:**

EDP Centre extracts the following information for each and every officer and passes it on to Pension Cell for taking necessary action in completing the LPC-cum-Data Sheet on the system.

1. Rank last held.
2. Personal No.
3. Name (as appearing in Master).
4. Date of first ommission.
5. Last Pay details relating to (a) Pay in Pay Band, (b) Grade Pay, (c) MSP, (d) NPA if any.
6. Pay for last 10 months relating to Pay in Pay Band, (b) Grade Pay, (c) MSP, (d) NPA if any.
7. Gallantry Awards.
8. CDA (O) Account Number
9. RDR Demands.

**336. ACTION BY PENSION CELL:**

On receipt of the Retirement Orders, Pension Cell takes necessary steps to call for documents from the concerned agencies as per the drill prescribed. The prescribed drill is published as Appendix 'A'. Further, the details furnished by the EDP Centre shall be compared with the FPCSC to check up the correctness so far as it relates to the details furnished by the EDP Centre. After receipt of all documents (**as prescribed in the drill at Annexure 1 to 5**) action is taken to complete the system generated LPC-Cum-Data Sheet with reference to the instructions for completing the LPC-Cum-Data Sheet in the formats of LPC-Cum-Data Sheet **Annexure 6**.

**337.** LPC-Cum-Data Sheet is prepared in quadruplicate.

(i) The original is sent to Principal CDA (P) Allahabad alongwith the Pension claim consisting of the following documents, four months in advance of Retirement.

- (1) Pension Application from the officer,
- (2) Retirement Notification Order,
- (3) Family details,
- (4) Application for Commutation of Pension as mentioned at Annexure 54,
- (5) Photograph/Joint photograph,
- (6) Full Pay Commissioned Service Certificate consisting of verification of Qualifying Service and Long Term Demands (No Demand Certificate),

- (7) The Principal CDA(P)'s Audit Report/Assessment memo regarding counting of former spell of Service, if any,
  - (8) Form of Declaration of Anticipatory Commutation of Pension ... 1 copy
  - (9) AFMSF-18 (Release Medical Examination Report SHAPE-I) ... 1 copy
  - (10) AFMSF-16 (Release Medical Examination Report other than SHAPE-I) ... 1 copy
  - (11) Post Retirement Address ... 1 copy
- (ii) The duplicate copy is sent to the officer concerned.
  - (iii) The triplicate copy is sent to the Ledger Section for filing in the officer's case file.
  - (iv) The fourth copy is kept separately in a month-wise folder centrally by Pension Cell. The month-wise folder will indicate the month of Retirement. This document will be retained for 35 years, commencing from the month of Retirement.
  - (v) The LPC-Cum-Data Sheet signed by the SAO/AO authorized to sign, will be sent duly affixed with LPC Seal. Rubber Stamps made for this purpose will be affixed in the respective LPC Cum Data Sheets) (i.e. Principal CDA (P) copy, officer's copy, case file copy and central copy) before transmission.
  - (vi) To ensure the PCDA (P) Allahabad that an officer retiring in the rank of Maj Gen should not draw less Pension than in the rank of Brig, this office provides two details of pay drawn i.e. Last pay drawn in the rank of Maj Gen at the time of Retirement and notional pay in the rank of Brig the officer would have drawn, had he not been promoted to the rank of Maj Gen. Suitable column in the LPC Cum Data Sheets will be marked accordingly.

**338. ISSUE OF AMENDMENTS TO THE LPC CUM DATA SHEET:**

An amendment to LPC-Cum-Data Sheet is to be issued through LPC-Cum-Data Sheet only and the following procedure is followed for issuing the amendments to the LPC-Cum-Data Sheet.

- (i) The amendments relating to revision of Pay and Allowances, revision of RDR demands and other demands etc. to be intimated to the PCDA (P) Allahabad, are sent in duplicate by the Audit Sections i.e. Ledger Wing, to the Pension Cell so as to enable them to issue these amendments centrally to the LPC-Cum-Data Sheet in the format laid down in **Annexure 7**.
- (ii) In the case of upward revision of Pay, amendments of intimation memo are to be invariably routed through Technical Section Group II for scrutiny and vetting.
- (iii) Technical Section Group II will take immediate action to scrutinize and pass it on to Pension Cell for preparation of amendments to the LPC-Cum-Data Sheet.
- (iv) The case file of the officer concerned is also handed over to the Pension Cell.
- (v) Based on the data furnished by Audit Sections, Pension Cell updates only the affected fields of the LPC-Cum-Data Sheet after invariably indicating the fixed field columns such as Personal No., Name of the Officer and CDA (O) Account No. (i.e. Field Nos, 2, 5 and 36). The other columns will be scored through in quadruplicate and forwards the amendment in the same order as applicable to the LPC-Cum-Data Sheet under a prescribed covering memo as given at **Annexure 8**.
- (vi) In order to have a control that the amendments so issued are not lost sight off, due to postal delay or loss in transit, as and when amendment is issued, a Sl.No. is given separately

for each and every officer and the details of the Serial Numbers are recorded invariably on the reverse side of the original LPC-Cum-Data Sheet as stated below:

<b>Sl No. of the amendment sent</b>	<b>Forwarding letter No. and date under which the amendment is sent</b>	<b>Relevant Page No. of the file</b>	<b>Initial of AAO/AO</b>

**338.1** As and when copy of the PPO intended for PCDA (O) is received from the Principal CDA (P) Allahabad, the same is sent to the Pension Cell for noting/linking the PPO No. in the LPC-Cum-Data Sheet centrally maintained by them.

After noting the PPO No. in the system against the LPC-Cum-Data Sheet and after keeping a photo copy in Pension Cell for future reference, the PPO is transmitted by Pension Cell to the Ledger Section for filing in the case file.

**339.** The month-wise LPC-Cum-Data Sheets, centrally maintained by the Pension Cell will be retained for 35 years, commencing from the month of Retirement of the officer.

**340.** LPC is not to be issued in respect of cases for which LPC- Cum-Data Sheet is forwarded to the Principal CDA (P) Allahabad.

**341-350. Blank.**



**CHAPTER VII**  
**TRANSPORTATION WING**

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**351: THE OBJECTIVES OF THE TRANSPORTATION WING ARE:**

(1) To ensure prompt payment of Traveling entitlements on Permanent Move, Temporary Duty and LTC journey to Army Officers including Officers of MNS, to facilitate their quick movements on Permanent Posting, Temporary Duty and LTC etc., so that the morale and efficiency of the officers are kept.

(2) To detect and prevent avoidable & irregular expenditure on TA/DA and LTC journey and those arising out of use of Free Railway Warrant (FRW) and Form D/ Form G etc.

**FUNCTIONS:**

**351-A:** The duties of the Transportation Wing are:-

- 1:** To audit and admit the advances and adjustment claims pertaining to the Traveling Allowances and Traveling entitlements on Permanent Move, Temporary Duty and LTC journey in respect of:
- a. Army officers (including Nursing officers) in the payment of PCDA (O).
  - b. Short Service Commissioned officers.

- c. Territorial Army (when embodied) officers.
- d. NCC whole time Lady officers granted permanent Commission.
- e. Re-employed officers.
- f. Reserve officers when recalled.

**Note:** TA/DA claims of retired Army officers appointed as Colonels and Colonels Commandant of Regiments / Corps for their moves to visit the units of their Regiment/Corps will also be dealt with in this wing.

- 2:** Scrutiny and payment of advance of TA/DA & LTC and to watch their adjustment.
- 3:** Post audit of railway warrants, form 'D' &'G' received from various Railway Audit Offices.
- 4:** To audit and pay claims under Rule 122 TR 1991 Edition for expenditure in connection with transportation of gauges, tools, records etc.
- 5:** To audit and pay claims on account of Daily Allowances of officers undergoing Courses of Instructions of less than 180 days in authorized school of instructions.
- 6:** To post audit claims on account of re-imburement of concessional component of Form D under Rule 181 TR and Form G under Rule 182 TR.
- 7:** Audit and payment of Conveyance Allowance claims, Camp Allowance for TA and NCC officers.
- 8:** Processing of e-ticket data received from CDA (Travel) for credit/debit in the IRLA.

**Note:** Apart from the above, T Wing is also responsible for:

- a. Watching the progress of clearance of TA/DA Advance including those drawn from Imprest holders, Other Accounts offices, CsDA/PCsDA etc.
- b. Adjustment of MROs.
- c. Issue of No demand Certificates (NE cases).

**GENERAL:**

**352:** The general procedure of work in this Wing is laid down in Chapter IX of Office Manual, Part II Volume-I. The modifications in the procedure necessary to suit the conditions of work prevailing in Pr.CDA (O) are indicated in the following Paras.

**353: ORGANIZATIONAL SET UP AND WORK DISTRIBUTION:**

- a. T Senior Superintendent (T Co-ordination Section)
- b. T Advance Payment Cell
- c. T Wing Audit Section 1 to 11
- d. T Course DA & T Warrant Post Audit Group

In T Wing Sections 1 to 10, the work is distributed with reference to the “ending digit” of CDA (O) Account Number i.e. TA/DA & LTC claims etc. in respect officers whose CDA (O) Account No ending with “1” is allotted to T Wing Section 1 and ending with “2” is allotted to T Wing Section 2 and so on. The work relating to the rank of Brigadier and above is dealt with in Section T/11. A separate case file is maintained for each officer. All correspondence (except paid vouchers and post-audited concession vouchers) relating to the officer will be filed therein.

**354:** All claims pertaining to the T-wing are received from Record Section along with Top list duly allotted RTB number (R - Record Section, T - T wing, B - Bill) followed by Section number, year and serial no. of bill for the year of that Section. Serial number of Bill of each Section will start from first working day of the month and will conclude at the last working day of the month. Bills are received from R Section directly in the Section along with the Top List on daily basis. The clearance of bills will be on system controlled FIRST IN FIRST OUT basis.

Every payment/adjustment of TA/DA either Debit or Credit (except for Advances) will be adjusted through IRLA of the officer and remitted to Officers bankers' alongwith the monthly remittance of Pay and Allowances. All the bills, when paid, will be arranged in serial order month-wise, Sections & task-wise in convenient bundles by Record clerk of the respective Section.

Consequent upon implementation of PROJECT SULEKHA in pHp Platform, all financial transactions, after approval of SAO/AO of Audit Sections, fed and processed through system, till the closing of IRLA on the last day/cut off date of the month will be adjusted in the same month and reflected in that month's salary of the officer.

**355: T SENIOR SUPERINTENDENT (T CO-ORDINATION) SECTION:**

- a. T Senior Superintendent (T-Co-ord) is responsible for the general administration of the Wing and Co-ordinating the work of the Wing.
- b. The Daily Payment (DP) Sheets along with passed Requisitions are received from TAPC in T Co-ord Section. These are tallied with the system data. T-SS prepares and forwards a file for D Section alongwith summary of transactions for payments and also sends in single/multiple batches with all the Disbursement Vouchers /DP Sheet/Top Sheet for their verification and crediting the amounts to the bank Accounts of the officers through SBI-CMP.

In case of any discrepancy observed by Disbursement Section, the particular transaction/file will be rejected and send back to T-SS Co-ord. T-SS Co-ord will inform the EDP Centre in writing to delete the particular transaction/file rejected by 'D' Section from system. At the same time, they will also intimate the TAPC to rectify the transaction and re-process, if required.

- c. Similarly, all the claims irrespective of the amount are received with Top Sheet from all Sections, which are verified and a consolidated file for credit and debit adjustment is prepared and forwarded online to EDP Centre alongwith summary sheet for carrying out the credit/debit adjustments in IRLA of the officers.
- d. T-SS prepares a consolidated list of Supplementary Bills and sends it on daily basis duly approved by Wing Officer, to EDP Centre for allotment of RTS Number. EDP Centre allots RTS No. through system and also specifies the amount authorized by SAO/AO T Section, in the system (editable to lesser or zero amount), for which RTS No. has been allotted. This RTS No. is noted on the supplementary bills by T-Co-ord SS and bills are then returned to the concerned T Wing Sections for audit and payment.
- e. MRO on account of excess drawal/refund of advances are received from Record Section for which TMRO No. is allotted by T-SS after data entry and forwarded to respective T Wing Section for preparing the Punching Medium for carrying out adjustment. A copy of Punching Medium (TE) received from Audit Section, based on OMRO/DMRO will be sent back to the concerned audit section through Transit Register by T-SS, duly quoting the Punching Medium number and month of adjustment of the same. TSS prepares consolidated Punching Medium for all the MROs adjusted during the month and forwards alongwith copies of MROs to Accounts Section. The adjustments are watched through the noting in Transfer Entry Register maintained in T-SS in the prescribed format and monthly report on the subject is submitted to PCDA (O)/Wing Officer for information.

Audits Sections will also maintain a Register to monitor the receipt and adjustment based on OMROs or extracts of DMROs in the prescribed format at **Annexure 1.**

- f. Payment Authorities are received from PCDA, HQrs, New Delhi for Credit/Debit amount after adjustment of the claim on account of Foreign Temporary Duty in T-SS. The Payment Authorities are entered in the Register maintained by T-SS. The list is prepared and submitted for approval of Wing Officer for allotment of RTS Number by EDP Centre. After allotment of RTS No. by EDP Centre, these Payment Authorities are forwarded to concerned T Wing Sections through register maintained. The section prepares the input for adjustment in IRLA and allots DV No. after approval of SAO/AO. The procedure for submission of claims/vouchers to TSS for its subsequent transfer to EDP Centre will be followed for adjustment of these Payment Authorities through IRLA of the officer.

The adjustment of these transactions will also be monitored by T Sections by maintaining a Register in the prescribed format at **Annexure 2.**

**g. ACTION REGARDING REJECTION OF PAYMENTS RECEIVED FROM DISBURSEMENT SECTION:**

Under SBI-CMP system, rejections are being received in two types viz. Temporary and Completely Rejected Transactions i.e. F-9 Cases.

**Temporary Rejections:** On receipt of Temporary rejections in SBI-CMP site, the same will be intimated by Disbursement Section to T-SS Co-ord Section for intimating correct bank details within ten days. On receipt of the correct information from Audit Section, the same will be updated by the authorizers on SBI-CMP site for payment.

**Permanent rejected transactions i.e. F-9 Cases:** On receipt of Minus debit scrolls for permanent rejected transactions i.e. F-9 rejections in SBI-CMP site, the same will be intimated to LW/T-SS Co-ord Sections and other Audit Sections viz. AN PAY Section, LIC Section, Legal Cell etc., advising them to issue fresh payments after obtaining correct bank details from the officers. The rejections are simultaneously intimated to Accounts Section also for linking and noting of amounts under Suspense Head. Audit Sections, at the time of issuing of fresh payments, have to forward Punching Medium/intimation to Accounts Section for linking of F-9 cases/clearance of Suspense amounts.

- h.** Proforma for issuance of No Demand Certificates (NDCs) on Retirement on Superannuation/voluntary Retirement, Death etc. are received from Ledger Sections. These are actioned for data entry and DAK-Id No. is generated. Then these NDCs are forwarded to T Wing Sections for necessary action and transmission to Ledger Sections through TSS.
- i.** When the bill pertaining to one T Section is received in another T Section, suitable Section update in the system is also done by T-SS.
- j.** Data Entry of CAO and Imprest vouchers received from Accounts Section is done in T-SS and vouchers are forwarded to concerned T Sections.
- k.** T-SS Coordination group is responsible for:
- (i) Conducting Wing Conferences on monthly basis as per the directives of Wing Officer, T Wing, to discuss the IOs, Technical Section Circulars, T Wing Orders/Circulars etc regarding change in Rules, procedures or clarifications on various Traveling entitlements of officers.
  - (ii) Monitoring reply of CGDA Inspection Report, Test Audit Objections, Internal audit objections etc.
  - (iii) Centrally monitoring of clearance of Provisional Payments,
  - (iv) Compilation of expenditure,
  - (v) Monitoring issue of fresh remittances against CMP rejections received from D Section and
  - (vi) Timely rendition of Reports and Returns etc.

**1. Action regarding opening a casefile in respect of newly Commissioned Officers:**

After opening of the new IRLA and “A” listing, a copy of Form A to AO 3/2003 will be forwarded by LW SS Co-Ord (AT) to T-SS Section through a register. On receipt of the documents, T-SS Section will take the following action:

- (i) Note the particulars of newly Commissioned officer in a register.
- (ii) Open a Personal Case File for each officer.
- (iii) Forward the Personal Case Files to respective T Sections i.e. CDA (O) Account No. ending with “1” to T Section 1, CDA (O) Account No ending with “2” to T Section 2 and so on, through a “Distribution Register” and obtain the initials of concerned AAO/SO(A) of T Section.

**356. T ADVANCE PAYMENT CELL (TAPC):**

T Advance Payment Cell has been formed w.e.f. 03<sup>rd</sup> April 2014 as a single window system for payment of all types of advances. Requisitions for advances for TA on Permanent Posting, TA /DA on Temporary Duty and LTC journey fare (received online/by hand/by fax) are processed through system. For online requisitions, system generates the Unique DAK-Id No., starting from RL/RP/RT, followed by officer’s CDA (O) No. and voucher No. Further, DAK-Id No. is allotted by R Section for Requisitions received through fax and by hand.

The main function of TAPC is to download online requisitions of officers, audit and process for admittance. The details of requisitions are simultaneously posted in System generated Audit Demand Register (ADR) on daily basis. Hard copies of requisition vouchers are also generated along with top sheet for audit and passing. Online requisitions along with regular and fax/manual requisitions after passing are forwarded to T-SS Group daily alongwith DP Sheet, for verification of correctness and onward transmission to Disbursement Section for payment.

**The following checks will be exercised before a requisition for advance is paid:**

- a. The amount claimed is within the entitlement.
- b. The amount claimed is not less than ` 50/-.
- c. The move is one for which TA/DA is payable by this office.
- d. TA advance on Retirement/Pre-mature Retirement is not admissible as officers and their family members have to travel on cash TA basis.
- e. No advance of DA for Temporary Duty beyond 180 days is paid.
- f. Where advance of LTC under 177 (A) TR is claimed, it is verified that full details are furnished regarding the members, traveling mode of conveyance to be

adopted etc., and that the advance is restricted to 80% of the entitlement and that the claim is supported by the sanction of the Controlling officer.

- g.** To avoid the multiple payments for same move on Permanent Posting, Temporary Duty and LTC etc., based on submission of online requisition as well as its receipt by FAX / hard copy, a provision has been made in "SULEKHA" module for making Movement Order No. and date of Permanent Move and Temporary Duty and leave sanction letter No. and date, for LTC as a mandatory field. Accordingly the system should take care of advance, if drawn earlier, with reference to the said key information. While admitting the requisitions, utmost care will be taken by the officers and the staff of TAPC, to ensure that no advance has already been paid earlier to the officer for the same duty station on TD/Permanent Posting/LTC, on the requisitions/documents submitted by the officer.
- h.** Officers on TD/Permanent Posting/LTC can draw advance for journey by him/her self, and/or by the family members, 95 days before the proposed date of the onward journey. However, he/she should produce the Railway Ticket(s) within 10 days of the drawal of the advance to the Controlling Officer, to show that he/she actually utilized the amount for the purchase of tickets.
- i.** Payments on account of requisitions for Traveling Allowances on Permanent Move, Temporary Duty and LTC of Army officers are released by Disbursement Section based on Soft copy, Vouchers and D P sheets along with the consolidated summary sheet from T Wing SS Co-ord Section.

**357. AUDIT PROCEDURE AND PAYMENT OF CLAIMS:**

The checks and procedure on the subject prescribed in Defence Audit Code and OM Part II Vol. I will be followed while auditing the TA claims of Army officers also.

- a.** On implementation of PHP module in T-wing w.e.f. 20/02/2012, all the claims, whether admitted or returned to the unit with audit observations will automatically get added to the System Audit Demand Register (ADR). There is no manual ADR maintained in T Sections.
- b.**

  - i.** All the claims admitted for payment irrespective of amount and also for minus amount due to advance drawn in excess of entitlement, etc., will be adjusted through IRLA of the officer. Actioned bills arranged Serial Number-wise as per the Top List are submitted through Transit Register to T/SS on daily basis, to carry out the general scrutiny of the bills passed by T Wing Sections and checking of Top List with the correctness of the amount authorized for payment/recovery. Suitable endorsement regarding confirmation of correctness will be made by AAO, T/SS on the bills/vouchers. Credit/Debit files pertaining to each T Wing Sections will be consolidated and forwarded to EDP Centre for adjustment in IRLA.
  - ii.** In the case of rejection of adjustment due to any reasons, the T Wing Section will be intimated about the reasons for deletion from Top List by TSS, in

a prescribed format under the signature of SAO/AO TSS. Thereafter, the entry/adjustment will be reprocessed after carrying out changes/corrections, if any required, by T Wing Section in usual manner, if required. The bill bundles will be returned back to T Wing Sections on next working day through Transit Register. After confirmation of receipt of all the bills/vouchers sent for verification from TSS, suitable action will be taken for filing the bills in the bundles.

**Note:** TA/DA claims from Territorial Army Officers called up for training are also actioned by T Wing.

**358. IMPORTANT TYPES OF CLAIMS DEALT WITH IN T WING:**

- a. Temporary Duty claims (including Daily Allowance claims).
- b. Permanent Duty claims including claims for the cost of Transportation of conveyance i.e. Car/Scooter).
- c. Claims for Leave Travel Concession journeys.
- d. Claims for cost of warrant not used.
- e. Claims for moves on first posting on grant of Commission and for final Release/Retirement from service.
- f. Claims for Camp-Allowance in respect of NCC Officers and TA Officers.
- g. Claims for Conveyance Allowance.
- h. DA claims for Officers attending Courses of Instructions in India.
- i. Post audit of claims on re-imburement of concessional component of Form D under Rule 181 TR and Form G under Rule 182 TR.

**359: GENERAL POINTS TO BE OBSERVED IN THE AUDIT OF ALL TA/DA CLAIMS:**

- a. The canons of financial propriety are strictly followed so that TA should not be a source of profit to the claimant is kept in view.
- b. The claim is submitted in the prescribed form and is in accordance with the laid down instructions contained therein.
- c. A copy of the order of Competent Authority sanctioning the move is attached to the claim.
- d. The moves not covered under normal Rules are sanctioned under Rule 4(ii) TR 1991 Edn. by the Competent Authority.
- e. The requisite certificates are furnished in the claim or separately by the claimant duly signed.



- f.** The claim is signed by the claimant and that Revenue Stamp has been duly affixed if the net amount payable exceeds `5000/-.
- g.** The distances and the rates of rail fare, air fare etc. shown are correct.
- h.** The arithmetical calculations and total amount claimed are correct.
- i.** The claims for moves of transfer, TD and LTC when TA advance is drawn for the journey are to be preferred within the following time limits:-
  - i) Transfer: One year from the date of completion of journey;
  - ii) Tour : Within 15 days of issue of DO Part II Order promulgating regularization of move;
  - iii) LTC: Within one month of the completion of journey.(TR 17-A)

The claim when TA advance is not drawn for the journey, are to be preferred within the time limit of 24 months. When the claim is not submitted within this time limit, sanction of the Competent Financial Authority mentioned in Rule 188 FR Part I Vol.I 1983 Edn. should be looked for, in support of the claim.

**Note:** For determining the time limit of 24 months, the period from the date the claim fell due till the date it was received in PCDA (O), will be taken into Account.

- j.** The claim is countersigned by the controlling officer or the local superior officer as the case may be. Claims of self controlling officers are admitted without countersignature.
- k.** Where the claim is required to be supported by a special sanction, it will be ensured that the sanction issued by the Competent Authority, signed in ink, is attached with the claim.
- l.** The Number and date of the Warrants used for the journey by self and member of the family, when applicable, are quoted on the claim. If the information is not furnished in the claim, the same will be called for.
- m.** The route used for the journey is the direct shortest route as defined in Rule 39 TR 1991 Edn.

**TEMPORARY DUTY CLAIMS (INCLUDING DAILY ALLOWANCE) :**

**360.** In addition to the general points indicated in **Para 359**, the following points will be seen in the audit of Temporary Duty claims (including Daily Allowance).

- 1.** The nature of duty for which the journey was undertaken has been indicated in the claim or in the attached move sanction. If the duty is indicated as 'Secret', a certificate from the Competent Move Sanctioning authority is enclosed.
- 2.** The claim does not pertain to journeys performed for attending interview in connection with retention/promotion/release.

3. The officers who are entitled to travel by AC Coaches (ACC) but who travel by road by own car/taxi between stations connected by rail carrying AC Coaches has claimed only actual expenditure/Road Mileage Allowance restricted to ACC fare.

**4. Travel Entitlements w.e.f. 01 Sep 2008 as per the Grade Pay:**

<i>Grade pay (1)</i>	<i>Travel Entitlements (2)</i>
<i>Service Chiefs/ Vice Chiefs/ Army Commanders &amp; equivalent/DGAFMS/Lt Gen – HAG, HAG+, Non-Functional Financial Upgradation and Maj Generals drawing Grade Pay of ` 10,000/-.</i>	<i>Business/Club Class by air/  AC First Class by train/  Road Journey:  Actual fare by any type of public bus including AC bus or at prescribed rates of AC Taxi when the journey is actually performed by AC Taxi or at prescribed rates for Auto Rickshaw for journeys by Auto Rickshaw, own scooter, motor cycle, motor etc.</i>
<i>Officers drawing Grade Pay of ` 7,600/- , ` 8,000/-, ` 8,400/-, ` 8,700/-, ` 8,900/-, ` 9,000/-.</i>	<i>Economy Class by air/  AC First Class by train/  Road Journey: Same as above with the exception that the journeys by AC Taxi will not be permissible.</i>
<i>Officers drawing Grade Pay of ` 5,400/-, ` 5,700/, ` 6,100/- and ` 6,600/-</i>	<i>Economy Class by air/  AC II Tier Class by train/  Road Journey: Same as above with the exception that the journeys by AC Taxi will not be permissible.</i>

As per the economy measures, officers in Apex Scale only are entitled to perform duty journey by Executive Class.

5. i. Air journey on official duties will be performed by Indian Airlines (Air India). Special Sanction has been accorded by Ministry of Civil Aviation to perform journey by private airlines in certain sectors, with certain conditions, where Indian Airlines does not have flights. For travel to stations not connected by Air India, the officers may travel by Air India to the hub/Point closest to their eventual destinations, beyond which they may utilize the services of another Airlines which should also preferably be an alliance partner of India.
- ii. For any deviation from rules i.e. regarding journey by private airlines, Ministry of Civil Aviation may accord relaxation sanction for the same. In case of Air journey performed by private airlines without relaxation sanction of Ministry of Civil Aviation, no fare including cost of warrant will be admissible.
- iii. Officers posted in North East may perform journey by airlines other than Air India on temporary and permanent duty. Troops serving in J&K may perform journey by airlines other than Indian Airlines on temporary and permanent duty

on Delhi-Leh-Delhi Sector, on exigencies of work. However, Indian Airlines services may be preferred over the private airlines.

iv. Air tickets will invariably be booked through official website or the booking counters of Airlines, Balmer Lawrie & Co Ltd., Ashoka Travel & Tours and IRCTC. If tickets are booked through unauthorized private agents, even Ministry of Civil Aviation also does not have any powers to accord Relaxation Sanction.

v. Service Tax, Education Cess and other similar levies charged by the Govt. on air/rail/road/steamer on Tour/Transfer are re-imbursable to the officer.

6. Submission of Boarding Pass for Air travel is mandatory while admitting the claims on Temporary Duty, Permanent Move and LTC journey. It will be ensured that the E-ticket number on the boarding passes and the number on the E-ticket submitted alongwith the claim are one and the same before admitting the claim.

7. Where the journey is performed by road in own car/taxi between stations connected by rail, the amount claimed is only actual expenses/Road Mileage at the rates prescribed by Directorate of Transport of the station, restricted to cost of warrant. Taxi receipt is to be insisted when the journey is performed by taxi.

**Note:** RMA, can however, be allowed if the claim is supported by sanction from the Competent Authority in terms of Note 2 under Rule 40(A) TR 1991 Edn.

8. Either, Daily Allowance is claimed for the entire absence from Headquarters reckoned from midnight to midnight, Or Hotel Accommodation charges, Food charges, Local journey charges. Both can not be admitted concurrently for one TD Move.

**9. Revised Rates of Daily Allowance as per SPC Orders w.e.f. 01 Sep 2008:**

Grade Pay/Rank	Daily Allowance		
	Reimbursement per day		
	Hotel Accommodation/Guest House charges per day	Reimbursement of Taxi charges/travel charges per day for travel within city	Food bills per day
Service Chiefs/Vice Chiefs/ Army Commanders & equivalent/DGAFMS/Lt Gen – HAG, HAG+, Non-Functional Financial Upgradation and Maj Generals drawing Grade	w.e.f. 01/09/08 - Up to `5000/-	w.e.f. 01/09/08 - AC Taxi charges up to 50 kms	w.e.f. 01/09/08 - Not exceeding `500/-

Pay of ` 10,000/-.			
Officers drawing Grade Pay of ` 7600/-, ` 8000/-, ` 8400/-, ` 8700/-, ` 8900/-, ` 9000/-.	w.e.f. 01/09/08 - Up to ` 3000/-	w.e.f. 01/09/08 - Non-AC Taxi charges up to 50 kms	w.e.f. 01/09/08 - Not exceeding ` 300/-
Officers drawing Grade Pay of ` 5400/-, ` 5700/, ` 6100/- and ` 6600/-	w.e.f. 01/09/08 - Up to ` 1500/-	w.e.f. 01/09/08 - Up to ` 150/-	w.e.f. 01/09/08 - Not exceeding ` 200/-

The components of Mileage Allowances, Hotel Accommodation Charges, Taxi charges, Food Bills shall automatically be increased by 25% wherever Dearness Allowance payable on the revised Pay Structure goes up by 50%.

**10.** The officers may choose to be governed either by SPC Orders dated 29/12/2008 or Fifth Pay Commission Orders vide MoD letter No.12630/Q Mov C/3198/D(Mov)/98 dated 28/10/1998 on Daily Allowance on Tour.

**11. Revised Pay Ranges for the purpose of regulation of Daily Allowance as per Fifth Pay Commission Orders:**

Pay Range (Pre-revised rates as per Fifth Pay Commission Orders)	Revised Pay in the Pay Band (excluding Grade Pay and MSP)
` 16,400/- & above	` 30,500/- & above
` 8,000/- & above but less than Rs.16,400/-	` 15,000/- & above but less than ` 30,500/-
Rs.6,500/- & above but less than ` 8,000/-	` 12,500/- & above but less than ` 15,000/-

The classifications of cities/towns as per Orders prevalent with old rates will continue to apply.

**12.** Detention Certificate issued by the Competent Authority of the Unit/Establishment where the officer was detailed for Temporary Duty, for provision/non-provision of Govt. Accommodation / Food/Free Messing/Govt. Transport is enclosed with the Temporary Duty Claim.

**13. Daily Allowance is not claimed in the following cases:**

- i.** For the period of Casual Leave/Restricted holidays availed by the claimant during the period of halt at outstation.
- ii.** Except as provided in Rules 121 and 150-A TR 1991 Edn. when present or performing duty with his/her own unit or part thereof, with not less than one company strength.
- iii.** For the period of attachment to a unit at outstation on disciplinary grounds.
- iv.** For participating in preliminary and final rounds of the services championship organized by the Services Sports Control Board.
- v.** When attending an examination while on leave if the station where the examination is held happens to be the same as leave station or for halt at an outstation for any obligatory examination.
- vi.** For the period of the journey to/from and for halt at the place of meeting, to an officer permitted at his/her own request to attend conference, congress or meeting held in India.
- vii.** For period of attachment to a unit pending posting Orders.

**14.** Daily Allowance for attachment under Para 93 DSR is claimed for a maximum 180 days.

**15.** DA for authorized Courses of Instructions is admitted as under:

- A] a) Where free board and lodging are not provided:
- (i) First 180 days - Full DA
  - (ii) Beyond 180 days - Nil
- b) Where free boarding and lodging or either of the two facilities is provided at the place of Courses of Instructions/training, the quantum of DA will be reduced proportionately.

B] In all cases where Govt. sponsored training programmes which are residential and where boarding and lodging at Training Institute are compulsory and are provided at fixed rates, either:

Hotel Accommodation charges, Food charges, Local journey charges are admissible as per Para 3 of GoI (MOD) letter No.12630/Mov-C/3737/D MOV/08 dated 29/12/2008,

or

a Special Allowance in lieu of Daily Allowance will be admissible as under:-

- a) Outstation Participants: Actual expenditure on boarding and lodging plus 1/4th of full Daily Allowance.
- b) Local Participants: Actual expenditure on board and lodging only.

**Note: 1)** When the course is conducted at two different stations, full Daily Allowance upto 180 days is admissible at each of the stations separately irrespective of duration of course.

**2)** No DA will be admissible for officers attending Courses of Instructions at their HQrs station itself. However, officers who are detailed to attend authorized courses at contiguous area outside the municipal limits of their Headquarters are entitled to 50% of DA based on the period of absence from HQrs. If no DA as per Vth Pay Commission Orders is claimed by the officer, then the entitlement as per Sixth Pay Commission Orders vide Para 3 of GoI (MOD) letter No.12630/Mov c/3737/D MOV/08 dated 29/12/2008 will be admissible.

**16.** That where Special (Gauge) Allowance is claimed, it is regulated with reference to Rule 122 TR i.e. at `2/- per day subject to maximum of `30 p.m. and the claimant is EME Officer. The allowance is not admissible for periods when Govt. transport is provided.

**17.** That DA is claimed for tour Temporary Duty as under for continuous halt at places outside the officer's HQrs:-

- a) For first 180 days - Full DA or Hotel Accommodation charges, Food charges, Local journey.
- b) Beyond 180 days - Nil.

**Note:** When the officers who are entitled to free rations proceed on Temporary Duty, their DA should be reduced to the tune of Ration Allowance admissible to them for each day of their Temporary Duty.

**PERMANENT DUTY CLAIMS:**

**361.1.** All moves for which conveyance at Public expense is authorized under Regulations shall be classified as permanent, if according to the expectations of the authority ordering the move the individual so transferred shall do duty for a period exceeding 180 days at the station to which he/she is transferred.

**361.2.** A move initially classified as "Temporary" can be reclassified as permanent if and when the period of duty in the said station exceeds 180 days.

**Note 1:** No move of an officer shall be classified as 'Permanent' if it is undertaken in pursuance of a tour of inspection.

**2:** Similarly, the move of an officer to outstation for attachment on disciplinary grounds will not be classified as "Permanent" even if the duration of stay exceeds 180 days.

**361.3.** In the case of an officer attending an authorized Course of Instructions at an outstation, the move will be classified as Permanent:

- i.** If the period of the course is initially intended to exceed 180 days.
- ii.** If the period of the course is initially less than 180 days but is subsequently extended and the total period including the period of extension exceeds 180 days in all.

**362.** In addition to the general audit points indicated in **Para 361**, the following points will also be looked for in the audit of Permanent Duty claims.

- 1.** A copy of the Posting Order/Movement Order is attached to the claim.
- 2.** The Composite Transfer Grant shall be equal to one month's Pay in the Pay Band, Grade Pay, Military Service Pay and Non-Practicing Allowance, if any, in case of transfer involving a change of station located at a distance of or more than 20 Kms from each other.
- 3.** No TA is claimed for a member added to the family after the date of transfer of the officer.
- 4.** The Travelling entitlement on Permanent Move is same as for Temporary Duty mentioned at **Para 360.4 above**. When the journey is performed by a mode other than rail between stations connected by rail, the Mileage Allowance is allowed for actual expenses/Road Mileage Allowance/cost of warrants whichever is the least.
- 5.** Where the journey is performed by rail, warrant is to be used.

**Note:** If journey is performed by rail without using Warrant, only the cost of warrant as admissible under Rules is reimbursable.

**6. Entitlements of Transportation of Personal Effects:**

**Auth:** Para 4(C) of GoI (MOD) letter No.12630/mov c/3737/D MOV/08, dated: 29/12/2008 and GoI, MoD letter No. 19030/3/2008-E.IV dated 08 Jun 2010.

Grade Pay	By Train/Steamer	Rate per km for transport by road (` Per km)	
		X & Y class cities*	Z class cities*
1	2	3	4
(i)Officers drawing Grade Pay of `7600 and above and those in Pay Scale of HAG and above	6000 Kgs by Goods Train/4 wheeler wagon/1 double container	` 30.00 w.e.f. 01/09/08	` 18.00 w.e.f. 01/09/08

(ii) Officers drawing Grade Pay of ` 5400, ` 5700, ` 6100 and ` 6600	6000 kgs by Goods Train/4 wheeler wagon/1 single container	` 30.00 w.e.f. 01/09/08	` 18.00 w.e.f. 01/09/08

\*As per classification of cities for the purpose of admissibility of House Rent Allowance.

Lower rate of conveyance is admissible only when baggage conveyed between Z class cities.

**Note 1:** Officers drawing Grade Pay of ` 5400/- are presently getting the entitlements as mentioned in (ii) above and will continue to be entitled for the same in terms of Para 5 of GOI (MOD) letter No.12630/mov c/3737/D MOV/08 dated 29/12/2008.

**Note 2:** Baggage claim in such cases will be supported by a stamped receipt from Transport Company.

**Note 3:** Baggage charges for peace to peace posting are admitted for 6,000 kgs irrespective of the marital status of the officer.

**7.** The rates for transporting the entitled weight by Steamer will be equal to the prevailing rates prescribed by such transport in ships operated by Shipping Corporation of India.

**8.** Where Pet animals are conveyed as part of baggage, the charges are within the maximum entitlement for conveyance of baggage by goods train.

**9.** No TA is claimed for servants separately as this expenditure is required to be met out of Composite Transfer Grant.

**10.** No transfer incidentals for the Service Personnel and the members of family as well as the road mileage allowance for the journeys between the residence and the railway station/bus stand/air port at the old and new duty station are admitted.

**11.** Where the cost of conveyance of car etc., is claimed separately, it is ensured that:

**i.** The car is conveyed from old duty station to new duty station.

**Note:** In respect of officers who are posted to field area or from field areas to peace station, the car can be conveyed from old duty station to SPR to which the family had moved and from there to the station of new posting when he/she is posted



out from field area provided other conditions laid down in Rule 67(d) TR 1991 edition and notes there under are fulfilled.

- ii. That where the car is moved under its own power by road, officer claims allowance at the rates for taxi approved by Director of Transport at the starting point limited to expenditure on transportation by passenger train/EVK.

**Note:** Where the conveyance is sent under its own power, but the service officer does not travel in the car, he/she will be entitled to a separate fare by rail / air or to a separate road mileage for himself/herself. However, when the service officer travels in his/her own car, he/she will not be entitled to separate fare by rail/air. Appropriate mileage allowance will be admissible for the members of his/her family if they travel otherwise than by the conveyance being transported under its own propulsion.

- iii. Where car is conveyed by loading it in a truck, the reimbursement is restricted to actual expenditure limited to the rate for taxi approved by Director of Transport at the starting point or expenditure on transportation by passenger train, whichever is less.

**Note 1:** In respect of scooter/motor cycle, the rate of allowance will be the rates for auto rickshaw approved by Director of Transport of the starting station limited to expenditure on transportation by passenger train.

**2:** The conveyance charges for car will be admissible for transportation at 'Railway Risk'.

iv. That the cost of transportation charges for chauffeur are not included when the car is transported by road.

v. When the conveyance charges for chauffeur or cleaner are claimed, it is limited to the cost of conveyance by rail in II class and the claim on this account is supported by a certificate as laid down in Note 1 below Rule 67 (d) TR 1991 Edn.

12. That the move of the family luggage/car etc., to the new duty station / SPR is undertaken within the lien period as prescribed and that where the move is undertaken beyond the lien period, sanction of the Competent Authority extending the lien period exists.

**363. CLAIMS FOR LEAVE TRAVEL CONCESSION:**

**i. Travel Entitlements w.e.f. 01 Sep 2008 as per Grade Pay:**

Grade pay (1)	Travel Entitlements (2)
Service Chiefs/Vice Chiefs/ Army Commanders & equivalent/DGAFMS/Lt Gen – HAG, HAG+, Non-	Economy Class by air/ AC First Class by train/

Functional Financial Upgradation and Maj Generals drawing Grade Pay of `10,000/-.	Road Journey:  Actual fare by any type of public bus including AC bus or at prescribed rates of AC Taxi when the journey is actually performed by AC Taxi or at prescribed rates for Auto Rickshaw for journeys by Auto Rickshaw, own scooter, motor cycle, motor etc.
Officers drawing Grade Pay of `7600/-, `8000/-, `8400/-, `8700/-, `8900/-, `9000/-.	Economy Class by air/  AC First Class by train/  Road Journey: Same as above with the exception that journey by AC Taxi will not be permissible.
Officers drawing Grade Pay of `5400/-, `5700/, `6100/- and `6600/- .	Economy Class by air/AC II Tier Class by train. Road Journey: Same as above with the exception that journey by AC Taxi will not be permissible.

ii. In case of places not connected by Rail, the officers are entitled to Travel by AC Bus as they are entitled to travel by AC II Tier and above by Train. In case of travel between places connected by Rail, Travel by any means of Public Transport is allowed, provided the total fare does not exceed the train fare by the entitled class. All officers are allowed to travel below their entitle class of travel. No Daily Allowance will be admissible for travel on LTC. The facility shall be admissible only in respect of journeys performed in vehicles operated by the Govt. or any Corporation in the Public Sector run by the Central or State Govt. or a Local Body. Travel by Private Buses operating the regular transport service from point to point at regular interval at fixed fare rates with the approval of RTO Authorities/State Govt. concerned will be admissible.

iii. All officers irrespective of their rank are entitled to perform LTC journey by Indian Airlines at LTC-80 fare or Cheapest Economy Ticket. For travel to stations not connected by Air India, the officers may travel by Air India to the hub/Point closest to their eventual destinations, beyond which they may utilize the services of another Airlines which should also preferably be an alliance partner of India. In all cases of deviation from these Orders because of operational or other reasons or on account of non-availability, individual cases may be referred to Ministry of Civil Aviation for relaxation. In case of Air journey performed by private airlines without relaxation sanction of Ministry of Civil Aviation, no fare including cost of warrant will be admissible.

iv. Air tickets will invariably be booked through official website or the booking counters of Airlines, Balmer Lawrie & Co Ltd., Ashoka Travel & Tours and IRCTC. Ministry of Civil Aviation also does not have any powers to accord Relaxation Sanction if tickets are booked through unauthorized private agents.

v. Service Tax, Education Cess and other similar levies charged by the Govt. on air/rail/road/steamer on LTC are re-imbursable to the officer.

**364. IN THE AUDIT OF LTC CLAIMS, THE FOLLOWING GENERAL POINTS WILL BE SEEN IRRESPECTIVE OF THE RULE UNDER WHICH LTC IS CLAIMED.**

1. That the stations between which the officer/family traveled are indicated on the claim and that the provision of conveyance between those stations is covered by Rules.
2. That the dates of onward and return journey are recorded on the claim.
3. That the mode of conveyance used for the journey is furnished and that the journey, if performed by rail, the class of accommodation in which the journey is performed and whether any concession vouchers have been used are indicated on the claim.
4. That a certificate to the effect that no similar LTC has been availed of by the Officer/family previously during the year has been furnished on the claim.
5. That the claim is countersigned by the CO/OC Unit / Controlling Officer, as the case may be.
6. That where the journey is performed by modes other than rail, a certificate to the effect that the expenditure incurred is not less than the amount claimed, is recorded on the claim.
7. No LTC is admitted for journey performed by own/hired car.

That where the LTC journey performed by use of own / hired taxi, on account of disability of the officer or dependent family members is with relaxation Sanction of the Head of the Department after obtaining Medical Certificate from Competent Authority, Undertaking from the Officer that the journey in authorized mode is not feasible and he/she actually travelled by own car / hired taxi, to avoid mis-use of the relaxation. Such claim should not be more than journey performed by the entitled class by Rail/Air by the shortest route.

8. LTC is not admitted for journey performed by bus/van or other vehicles chartered by private parties.
9. LTC is not admissible for tours conducted by ITDC / STDC or other local bodies in buses leased, hired or chartered from private parties/persons. These buses should be registered in the Name of ITDC/STDC or local bodies.
10. LTC is admissible only for two dependent unmarried children or step children. This restriction of two children is not applicable to those officers:
  - (i) who have more than two children prior to 01/10/97
  - (ii) children born within one year from 01/10/97
  - (iii) where the number of children exceed two as a result of second child birth resulting in multiple births.

**365. LTC CLAIMS UNDER RULE 177(A) TR:**

In the audit of LTC claims under Rule 177(A) TR 1991 Edn, the following additional points will be seen:

1. The station to which LTC is claimed, for self and members of the family under Rule 177 (A) TR, is the home station of the officer as recorded in the service record.

**Note:** The CO/OC Unit may allow an officer to proceed to a station nearest to his/her home station, provided no extra expenditure is involved to the state. However, this concession is not available to other members of the family.

2. The officer is eligible to LTC under Rule 177 TR 1991 Edn, during the year for self or members of the family for whom LTC is claimed.
3. Where LTC for members of the family is claimed, the particulars of the members of the family are furnished and in the case of children, age with sex is recorded.
4. Dependant parents of officers can perform journey under Rule 177 (A) TR to home town irrespective whether they are residing with the officer or otherwise, as per Sixth Pay Commission Orders.
5. Where LTC is claimed for parents / minor brothers/ sisters etc., the Dependency Certificate is recorded on the claim.
6. The return journey of the family members is performed within 6 months of the onward journey in each case unless otherwise relaxed by the GOC-in-C Command.
7. The claim for cost of warrant is allowed by Controlling Officer vide Rule 47(iii) TR.

**366. LTC CLAIM UNDER RULE 177(B) TR:**

**In the audit of LTC claims under Rule 177(B) TR, it will be seen that:**

1. No LTC is claimed for family members other than the officer's wife and dependant children.
2. With effect from 20 Aug 07, all service personnel would be eligible to avail LTC every alternate year to any place in India in lieu of Home Town or SPR without any distance restriction. The block year will be 13-14, 15-16 and so on.
3. When LTC is claimed for wife and dependent children alone, it is ensured that they have proceeded to the same leave station as that of the officer and that the onward journey commenced in the same calendar year for which LTC is claimed unless they perform the journey with the officer in the next calendar year, in cases where the officer is granted leave at the end of the year.

**367. LTC under Rule 177(C) TR:**

In the audit of LTC claims, when officer avails LTC under Rule 177(C) TR to visit a place where family has been provided with Govt. accommodation /SPR/Old duty Sation/Home town, in lieu of the title under Rule 177 (A)/Rule 177 (B) TR, it will be seen that family has not availed LTC under Rule 177 (B) TR in that

year. The family is entitled to avail Home Town LTC under Rule 177 (A) TR in this case.

**368.** With effect from 20 Aug 07, officers serving in Field/High Altitude/Counter Insurgency/Counter Terrorism operational areas, can travel to and from their duty station and Home Town/SPR twice a year instead of one free railway warrant. This additional railway warrant has been allowed to officers to meet their families in addition to the LTC authorized to them under Rule 177(A) / (B) or (C) TR. The officers may perform air journey while availing this concession. The applicability of facility of free additional warrant for officers serving in Field/High Altitude/Counter Insurgency/Counter Terrorism operational areas is available only to troops serving in these areas and living away from their families.

**369.** Children of the officers staying in hostels are permitted to visit their family on LTC as per Sixth Pay Commission Orders w.e.f. 01/09/08. This concession is not admissible in addition to the LTC entitlement under Rule 177 A/B TR.

**370. LTC UNDER RULE 177 (D) TR WHILE OFFICERS ON STUDY LEAVE.**

LTC under this rule will be admissible to the officers on Study Leave and their families either to Home Town or any station in India. The entitlement will be restricted to the fare from old duty station/Study Leave station to Home Town or Leave station, as the case may be, whichever is less.

**371.** An officer granted leave on medical certificate will be entitled to free conveyance to any place in India recommended by the Medical Board and this concession will not affect the officer's eligibility to LTC concessions otherwise admissible.

**372. LTC UNDER RULE 180 TR FOR ARMY AIR OBSERVATION POST PILOTS:**

In the audit of LTC claim under this Rule, it will be ensured that:

- 1.** The officer who has claimed LTC under this Rule is employed as Air Observation Post Pilot and is on the posted strength of the R & O Flight/Squadron.
- 2.** The claim is restricted to 1600 kms, both ways inclusive.

**Note 1:** The LTC under this Rule is in addition to the concession admissible under Rule 177(A) or 177(B) TR, 1991 Edn.

**Note 2:** MNS (local) officers are entitled to avail LTC, as applicable to Central Govt. employees.

- 3.** Officers of Chief Engineer, Port Blair organization serving in Andaman and Nicobar Group of Islands and their families (including children) will be entitled for free sea passage of the appropriate class once a year to Chennai/Kolkata and back. Travel concessions within the main land will be regulated under normal rules.

4. One additional free railway warrant (including see passage) in the entitled class to all ranks of the Armed Forces serving A & N Islands to travel to and from their duty station and Hometown/Selected Place of Residence (SPR). This concession will be in addition to the existing facility of LTC to Hometown/SPR/Anywhere in India, as presently available to them every year.

**373. ENCASHMENT OF ANNUAL LEAVE ON AVAILING LTC:**

Army officers are entitled to claim maximum 10 days Annual Leave Encashment during a calendar year while availing LTC. The Part II Orders notifying the entitlement either at the time of drawing advance of encashment of leave while availing LTC before performance of journey, or after performance of journey, by self and/or family will contain the details of LTC journey to be performed/already performed/adjustment claim submitted to PCDA (O)/Form-D-warrants used/to be used. Ledger Section will get confirmation from the details available on the system about LTC journey and the entitlement of LTC before admitting the Annual Leave Encashment on LTC. In case the officer has drawn advance of LTC and it is observed by T Wing Section that the officer is not eligible for that LTC due to any reasons, T Wing Section will communicate the same to Ledger Wing Sections.

In case of advance payment of the same, the non entitlement of LTC due to performance of journey by unauthorized mode of transport/booking of Air Tickets from unauthorized agents etc., or non performance of LTC journey due to Administrative/personal reasons of the officer intimated to T Wing Section, will be immediately communicated to Ledger Wing Section. This will enable them to get the amount paid in advance back from the officer through MRO in favour of PCDA (O)/note for recovery through IRLA for its adjustment.

**TA CLAIMS ON FIRST POSTING:**

- 374.** In the audit of claims for moves on 1st posting, the following special points will be seen to check that:

Where the journey to the station of first posting on grant of regular commission is performed without using warrant either by rail or other wise, only cost of warrant (AC II fare) is claimed.

**Note:** In cases where the officer performs his/her journey on first posting via Temporary Duty station, the TA admissible is only cost of warrant vide Rule 64(A) (I) (3) TR 1991 Edition.

**TA CLAIMS ON RETIREMENT:**

- 375.** In the audit of TA claims on Retirement, it will be seen that:

1. The officer has performed the journey within the lien period as indicated in Rule 16(i) (a) TR 1991 Edn. and the family within two months prior to the date of move of the officer or within one year of the date of move. Where the journeys are performed beyond the above lien periods, sanction of the Competent

Authority, extending the lien period is attached in support of the claim. Rule 202 TR refers.

2. The claim is countersigned by the CO/OC Unit/Formation from which the officer retired. In respect of officers who are their own Controlling officers, the claim will be countersigned by the next superior administrative officer.
3. The conveyance charges for car/scooter are claimed from the last duty station/SPR to the home town or to the declared Place of Settlement as notified in the Part II Order.
4. The officer who are released after re-employment are admitted TA on Release as per Rule 64 TR and not Traveling Allowance as for regular officers who are retiring from service.

**Note 1:** Officers who are re-employed within 6 months of the date of Retirement with the Central Govt. and who have not claimed Retirement Traveling Allowance initially, may carry over the initial title while they proceed on release after termination of re-employed service.

**Note 2:** On death of Service officer, including MNS officer, in peace or field station, including those killed in action, the families will be entitled to the following:

- i. Conveyance as on Permanent Duty.
- ii. In addition, conveyance of baggage, CTG and reimbursement of transportation charges of private conveyance, will also be admissible as on Permanent Duty.

**376. TA/DA CLAIMS OF OFFICERS SERVING IN INDIAN MISSIONS ABROAD OR ON DEPUTATION ABROAD:**

- i. TA/DA claims for incidental charges while on proceeding abroad: PCDA (O) Pune will sanction the advance and watch the adjustment recovery thereon.
- ii. Ex-India posting claims are dealt with by PCDA (O) Pune.
- iii. Ex-India claims regarding Deputation, long term courses/joint exercise etc., are to be dealt with by PCDA, HQrs, New Delhi.

**377.** Audit of these claims will be conducted with reference to the Orders issued and applicable from time to time. In the audit of these claims, it will be seen that:

1. The DA claimed is in accordance with the rates prescribed for the particular country in Government letter / Army Order.
2. The rail/air/taxi fare claimed for journeys in the country abroad are supported by a certificate from the Embassy authorities to the effect that the charges are reasonable/ correct.

Issuance of Air warrants for official duties abroad will be regulated by PCDA, HQrs, New Delhi as per practice in vogue, as mentioned at relevant Paras of Defence Audit Code.

**CLAIMS FOR CONVEYANCE ALLOWANCE:**

**378.** Conveyance Allowance can be granted to individual officers who are required to travel extensively on duty at or within short distance of their Headquarters. The conditions under which the conveyance allowance can be claimed are laid down in AO 110/77.

**Rates of Conveyance Allowance applicable w.e.f. 01 Sep 2008:**

Average monthly on official duty	Rates of Conveyance Allowance for journeys by	
	Own Motor Car	Other modes of conveyance
201 to 300 kms	1120 p.m.	370 p.m.
301 to 450 kms	1680 p.m.	480 p.m.
451 to 600 kms	2070 p.m.	640 p.m.
601 to 800 kms	2430 p.m.	750 p.m.
Above 800 kms	3000 p.m.	850 p.m.

Conveyance Allowance for journeys by own motor car is not admissible to officers whose Pay in Revised Pay Band is less than ` 19530/- p.m.

The rates shall automatically be increased by 25% wherever Dearness Allowance payable on the revised Pay Structure goes up by 50%.

- 1.** The amount and the circumstances under which the same can be admitted/not admitted and who is the Competent Authority to sanction them are laid down in Rule 222 TR 1991 Edn. and AI 99/74.
- 2.** Reimbursement of conveyance charges for journeys on official duty within a radius of 8 Kms:

As the expenditure incurred on the above account will be met from the Unit contingent grant, these claims will be audited by the Regional CDA.



**CLAIMS FOR CAMP-ALLOWANCE IN RESPECT OF NCC AND TA OFFICERS:**

**379.** Camp Allowance is admissible at ` 10/- per day to regular officers and officers of the Territorial Army embodied under Rule 33 TA Act 1948 during the period of training with TA units for:

- i. Annual and Recruit Training.
- ii. Training additional to that prescribed under the TA Act sanctioned by the Government.

**380.** In the audit of these claims, the following points will be seen:

**a.** The officer has certified that he/she had lived, messed and slept in the camp.

**Note:** When TA officers are embodied for voluntary training and it consists of attachment with TA unit located at outstation, the above certificate need not be insisted upon.

**b.** Camp Allowance is not claimed for the day of departure from the camp.

**c.** DA/Subsistence Allowance is not claimed in addition.

**d.** Where the claim for Camp Allowance is claimed by regular officers attending TA camp their claim is countersigned by Bde/Sub Area / TA Group Headquarters.

**e.** The claim for TA officers who are called up for training from their parent department are supported by IHQ of MoD( Army) Part II Order notifying their embodiment/disembodiment.

**f.** The allowance is not claimed by TA officers of urban-units embodied for training under Rule 23(A) TA act and attached to their own units when they go for training daily from their homes to unit and back. In such cases, Mileage Allowance is only admissible vide Rule 193(c) TA Regulations.

**381.** Officers of the regular Army and NCC officers appointed on whole time basis, on the permanent staff of units of the senior/junior division NCC while attending NCC / ACC Camps are entitled to Camp Allowances at 1/4th rate of DA, prescribed for Temporary Duty from time to time.

In addition to the duration of the training, they are entitled to Camp Allowance:

i. Up to a maximum of 4 days for preparation and up to 3 days for striking the NCC camps.

ii. Up to a maximum of 3 days for preparation and 3 days for striking ACC camps.

iii. Up to a maximum of 4 days during the period intervening striking of one camp and setting up the other camp. The points to be seen are the same as at **Para 380** above except that the Camp Allowance claims of officers serving with the NCC will be sanctioned by the Commander NCC Group HQrs.

**WARRANT / FORM 'D' GROUP:**

**382. RAILWAY WARRANTS AND CONCESSION VOUCHERS:**

The post audit of Railway Warrants and Concession Vouchers (Form 'D' and Form 'G') is the responsibility of Warrant/Form 'D' Group.

Railway Warrants and Concession Vouchers are received centrally in the 'Accounts Section' of this office. After verifying whether the vouchers pertain to this office and after carrying out financial adjustment through RBI, CAS Nagpur are passed on to Warrant/Form 'D' Group for further action.

**Note:** Vouchers not pertaining to this office will be rejected by the 'Accounts Section' direct to the Railway from which they are received.

The Warrant/Form 'D' Group will note in a register maintained for the purpose, the No. and date of forwarding memo of the Accounts Section under which the vouchers are received, the number and date of railway bills (railway wise) and serial number of vouchers in each bill. The forwarding memo received from Accounts Section will be allotted a batch number and all the vouchers in the batch will be given serial numbers after verification of the correctness of the debits in respect of each railway bill, Warrants/Form 'D's are then sorted out Section-wise/task-wise.

**383. AUDIT OF WARRANT/FORM 'D':**

Audit of Warrant/Form 'D' is dealt with by the Warrant Group.

All Form 'D' will be entered in the Form 'D' register.

The revised percentage of audit of railway warrants and Form 'D' are as under:

i) up to ` 1000/-	General scrutiny
ii) ` 1001 to ` 2000/-	30%
iii) ` 2001 and above	100%

**384.** In the audit of railway warrants, the following points will be seen:

- 1.** The form is duly signed by the officer who is authorized to issue it vide Appx X TR 1991 Edn.
- 2.** The correct authority is quoted on the warrants for the conveyance of the officer, his/her family, baggage etc.
- 3.** Full details of the members are correctly filled in the warrant and that it is complete in all respects.
- 4.** The amount, rates charged by the railway are correct.
- 5.** Warrants are not issued to servants of service officers.

6. If the warrant is for leave journeys the correct Rule under which the warrant has been issued is noted on the warrant.
7. If a warrant is issued under Rule 177(A) TR 1991 Edn., the officer is entitled to LTC under that Rule and that the warrant is issued to home town only. If the station is other than home town, it will be seen that this facility has been availed of only by the officer and not any other member of the family and that no extra expenditure is caused to the State.
8. The distance criteria applicable for LTC under Rule 177(B) TR has been withdrawn from 20 Aug 07.
9. Where the baggage is conveyed by passenger train, the quantity so conveyed does not exceed the cost of transportation of personal effects by goods train at public tariff rates.

**385.** In audit of Form D, it will be seen that:

- (i) The form is completed in all respect and correctly filled.
- (ii) The officer has not used more than six one way journey Form D during calendar year.

**Note:** Where Form D is used as part of LTC under Rule 177(B) TR 1991 edition, the use of Form D is in addition to the six one way journey Form D in a year.

- (iii) Where journey is performed by rail without using Form D due to non availability of Form D in Unit / Establishment, it will be seen that reimbursement is claimed from Imprest Holder and not from Pr.CDA (O).
- (iv) Where family is separated from the head of family due to service reasons such as non availability of accommodation or due to domestic reasons such as education of children, etc. and family uses Form D from the place where they live; see that the overall limits of Form D is not exceeded.

**AUDIT OF UNUSED / PARTLY USED/ WARRANTS/ CONCESSION VOUCHERS:**

**386.** In the audit of these vouchers, it will be seen:

1. Whether the journey was cancelled due to official reasons or for reasons than official reasons.
2. Whether the case for refund has been taken up with the railway within the stipulated period of six months from the date of surrender.

**Note 1:** Where the case for refund has not been taken up with the railway within the stipulated time-limit, the cost of the concessional voucher will be recovered from the officer concerned irrespective of the fact whether the journey was cancelled due to official reasons or otherwise.

**Note 2:** Where the case for refund has been taken up with the railway within the stipulated time limit, no recovery should be affected from the officer. However, in cases where the journey is cancelled due to other than official reasons, the element of 10% not accepted for refund by the railways under their Rules will be debited to the officer's IRLA. The remaining portion also will be debited from his/her pay if the railways do not afford credit within a reasonable time.

Progress of cases involving refund of unused / partly used Warrants / Form D will be watched through a register in the prescribed format in **Annexure 3**.

**387. DRAWL OF ADVANCES FROM SOURCES OTHER THAN PCDA (O):**

1. Army officers draw advances while on proceeding on course etc. from various sources e.g. Regional Controllers, Field Cashiers, Imprest holders, PCDA (HQrs) etc. On receipt of DID Schedules/Vouchers from Regional Controllers and Nominal Roll Cum schedule from PCDA(HQrs) in Accounts Section, TSS will do the data entry so that the same will be reflected in System generated ADR for linking purpose by T Wing Sections, while admitting adjustment claims against such advances. The DAK-Id No. allotted to such advances drawn from other sources than PCDA (O) will also be posted on website to enable the officers to quote the same in adjustment claim for linking and to avoid the possibility of non-consideration of advance while submitting adjustment claims.
2. As regards advances paid out of Field Imprest, extracts of advance schedules from PAO (ORs), duly supported by the vouchers will be received in Accounts Section. Accounts Section prepares top list of the vouchers in duplicate. One copy of the top list together with vouchers is received in T-SS Co-ord Section. T-SS Co-ord Section then makes the data entry in the system in PHP module and prepares Section wise/task wise top list after validation and sends it to Sections concerned in T wing. After linking the amount of advances in the ADRs maintained in the system, for watching recovery, one copy of the top list will be returned to the T-Coordination Section, quoting thereon the Code No. to which the advance is compilable, over the signature of the Accounts Officer who will also check the details in the System ADR.

**388. PAYMENT OF ADVANCE OF DA FOR COURSES OF INSTRUCTIONS AND ADJUSTMENT THEREOF:**

The requisition for advances and adjustment claims for Courses of Instructions at Cat 'A' & 'B' Establishments will be dealt with by Course DA Group in the Wing.

**1. ADVANCES FOR DAILY ALLOWANCE FOR STUDENT OFFICERS:**

The Advances will be drawn by the Commandant of the School on consolidated requisition on IAFA-194 duly supported by Nominal Roll of officers.

The following points/documents will be looked in the audit of these requisitions.

- i) IHQ of MoD (Army) letter authorizing the courses with course serial number.

- ii) Strength of the officers detailed to attend the course.
- iii) Duration of the course.
- iv) Nominal roll of the officers attending the course indicating the amount of advance individually and duly pre-receipted.

**2. THE FOLLOWING CERTIFICATES ARE FURNISHED IN SUPPORT OF THE REQUISITION:**

- i) That the necessity for officer to report to the school by one or two days in advance of the actual commencement of the course is inescapable, where necessary.
- ii) That no student officer has attended the course from a local unit.
- iii) That the student officer has not attended a similar course previously.
- iv) That the officers who attended course were actually and not merely, constructively present on the day for which DA has been claimed.
- v) That they were provided / not provided with free ration / messing / accommodation during the period of the course.

The payments are released for credit to the Public Fund Account of the Commandant of School/College of Instructions.

**3. AUDIT OF ADJUSTMENT CLAIMS:**

The following points will be seen while auditing the claims in addition to the general points referred in **Para 359**.

- (i) The advance drawn, amount disbursed and balance due, from each officer is shown in the adjustment claim.
- (ii) The claim is countersigned by the Commandant.
- (iii) The claim is submitted not later than fifteen days of the termination of the course.
- (iv) Each student officer has given a stamped receipt if the amounts received by them after adjusting the advance exceeds `5000/-.
- (v) Daily Allowance at appropriate rate is recovered from the affected student officers for Casual leave / Sick in quarters / Sick in hospital / Temporary Duty and the undisbursed amount is refunded in favour of PCDA (O) by means of Military Receivable Order. The amount payable / recoverable from student officers will be intimated to EDP Centre for credit / debit as the case may be irrespective of the amount involved.

389.

**REGISTERS:**

1. **Audit and Demand Register:** Audit and Demand registers details will be maintained in the system for each task holder as per last digit of CDA (O) Account No. of the officer. The format prescribed at **Annexure 4**, in the system contains the record of:
  - i. All advances paid to the officer.
  - ii. All TA/DA claims preferred by the officer other than those payable by the Regional CsDA.

These details will be used to watch the submission and final settlement of adjustment bills against the advances mentioned therein. This data is also used to guard against double payment being made in respect of the same move of an officer. For this purpose, whenever a claim or warrant is admitted in audit, the previous entries in the system will invariably be scrutinized to verify whether the officer had preferred a claim earlier for the same move.

The ADR details will be reviewed every month by the Task Holder and prompt action will be taken to generate Bill Call Memos for submission of adjustment bills for clearance of outstanding demands.

2. The status of bills will be maintained on the system. The daily Progress Report will be generated through system in the format at **Annexure 5** and submitted to PCDA on daily basis.
3. A register will be maintained by T Wing Sections to monitor the payments authorized on Supplementary Bills in the proformat at **Annexure 6**.
4. Assam Rifles Register.
5. Aid to Civil authorities Register.
6. Daily Progress Report on outstanding Emails being monitored online by T-SS in the format at **Annexure 7**.
7. Register for observation on Warrant and Form D.
8. Audit of unused Warrants Register at **Annexure 3**.
9. Form D / G Register.
10. Rashtriya Rifles Register.
11. J & K Militia Register.
12. Bill Call Memo facility available in the system used for reminding the submission of adjustment claims against the outstanding advances.
13. Test Audit Objection Register at **Annexure 8**.

14. Audit and Demand Requisition Details – Course DA / Payment of Advance of DA/Journey DA / Course of Instructions and adjustment of claims at **Annexure 9**.

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## CHAPTER VIII

### TECHNICAL SECTION

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#### **OBJECTIVES:**

**411.** The objectives of the Section are:

- (i) To review and revise, wherever necessary, the procedures in the matter of Pay fixation, drawal and disbursement of Pay and Allowances of Army Officers.
  
- (ii) To ensure through audit that fixation and disbursement of Pay and Allowances of Army Officers are done correctly.

Technical Section has two Groups. Group-I deals with the examination of Rules and Orders on entitlement of Pay and Allowances of Army Officers and issuance of instructions/guidelines for implementation. Group-II ensures the uniformity in application of Rules and Procedures. Group-I is also handling Establishment Task of the Staff posted to Technical Section Group-I and Group-II and also rendition of Reports and Returns to PCDA (O) and CGDA.

#### **DUTIES: TECHNICAL SECTION - GROUP I**

**412.** Group I of this Section will:

(i) examine the Rules and Orders issued by Competent Authorities from time to time on officers' Pay and Allowances including Travelling Allowances and bring these (as well as the method of their implementation) to the notice of the Wings of this office through the medium of Instructional Orders / Technical Section Circulars which will bear serial numbers commencing with No.1 for each calendar year;

(ii) furnish its comments on 'Notes for Orders' on doubtful cases, put up by Wings for PCDA's ruling;



(iii) while issuing guidelines/rulings on doubtful cases, to ensure the uniformity in application of Rules and Orders by the Ledger Wings and Transportation Wing;

(iv) maintain Master Note Book of all Orders pertaining to officers' Pay and Allowances including Travelling Allowances;

(v) obtain ruling from the authorities concerned on points of doubt in application of Govt. Orders and tender Financial Advice to all Administrative Authorities on officers' Pay and Allowances including Travelling Allowances.

(vi) prepare 'Digests' or codify and consolidate scattered Orders from time to time;

(vii) maintain subject files, duly cross-referenced with connected subjects/files;

(viii) maintain Control Register of all Registers maintained by the various Wings/Sections/Sub Sections in the office;

(ix) propose amendments to OM Part IX for approval by the CGDA as and when necessary;

(x) scanning the documents related to the Delegation of Powers and maintain the record of Specimen Signatures of Competent Financial Authorities/Competent Authorities including those to whom powers are delegated for reference by Audit Sections:

Under the rules in "Financial Regulations" and "Travel Regulations", officers possessing financial powers may delegate their powers to junior subordinate officers. Letters conveying such delegations are received in Technical Section for maintaining the records centrally. The Specimen Signatures of CFAs and letters on account of Delegation of Powers in Units/Formations/HQrs etc., are scanned on a stand alone PC and referred to by Audit Sections as and when required for verification of Specimen Signature purpose.

(xi) maintain Secret Lists of Units/Formations;

(xii) reply to the correspondence of general nature emanating from Army Units/Formations i.e. relating to cases of any particular officer, in a prescribed format given at **Annexure 1.**

(xiii) to provide more and more information to officers on website through Rule Page, Check Lists for various claims etc. and also to update information and Frequently Asked Questions with reference to extant rule position for awareness of Army Officers about their entitlements and procedures;

(xiv) to provide Templates, Rule Page, Rejection Memo for various claims/entitlements, Instructional Orders, Technical Section Circulars, etc., to EDP Centre for posting of the same on LAN for educating the Staff and Officers on rules and procedures and maintain uniformity in application.

(xv) on introduction of new allowances/entitlements to officers or due to change in procedures, propose changes to Documentation Procedure for Publication of Part II Orders (Officers) to be carried out by ADGPS, IHQ of MoD (Army);

(xvi) to note Temporary Sanctions issued by Govt., IHQ of MoD (Army) and DGAFMS on various entitlements e.g. Field Service Concessions, Field Area Allowances, Authorizations etc.,

and keep a follow up for continuation of periodic Sanctions till receipt of final Orders on the subject.

**413.** This Group will submit a Consolidated Report of Irregularities intimated by various Wings/Sections of this office, for Orders of the PCDA, who will indicate the cases to be reported to the Controller General of Defence Accounts.

**414.** This Group will also:

- (i) Revise standard and PCDA (O) Forms, whenever necessary;
- (ii) Consolidate for submission to the Controller General of Defence Accounts and PCDA, the following reports received from the Wings/Sections as detailed below:

**(A) REPORTS FOR SUBMISSION TO THE CGDA:**

1. Monthly Report: Progress Report on Complaints registered with CGDA's office.
2. Quarterly Reports:
  - i. Achievements of Personal Targets set for PCDA (O), approved by CGDA and Important activities in the Pr.Controller's Organisation.
  - ii. General State of Accounts.
  - iii. Losses of Cash, Overpayments etc. written off by Competent Financial Authorities.
  - iv. Financial Irregularities Report.
  - v. Ex-gratia payment and In-fructuous Expenditure.
  - vi. Special Action Plan, if any.
3. Annual Reports:
  - i. Appropriation Accounts – Defence Services Estimates – Statement of Losses, Ex-gratia payment and Infructuous Expenditure.
  - ii. Dispatch/Uploading of Annual Accounts of Provident Fund of DAD and Non-DAD.
  - iii. Review of Periodical Reports/Returns.
  - iv. Report regarding revision of Departmental Codes and Manuals.
  - v. General Targets.

**(B) REPORTS FOR SUBMISSION TO THE PCDA:**

1. Monthly Report:
  - i. Report on Financial Irregularities.

- ii. Progress report on Complaints/Grievances of the officers received in Advisory-cum-Complaint Cell.
2. Quarterly Reports: Progress achieved on General Targets set for all Wings/Sections of PCDA (O).
- (iii) Receive and distribute Secret DAK and maintain proper records for the purpose.
  - (iv) Maintain the various Registers as listed in **Annexure 2** under **Para 416** and submit them to the SAO (Tech)/Dy CDA or ACDA (Tech)/Jt. CDA or Addl. CDA/PCDA periodically as contemplated in Instructions for the Registers. A specimen proforma for each Register mentioned in Annexure 'I' is incorporated in the relevant Instructions attached to this Chapter.

**ADVISORY CUM COMPLAINT CELL:**

**415.** The Advisory cum Complaints Cell in Group I of Technical Section will function to deal with the complaints received from Army Officers as under:-

- (i) On receipt of the DAK pad containing the reminders/complaints (whether marked as such or in the form of letter) from 'R' Section, the AAO-in-charge Complaints Cell will, after scrutiny, select those which indicate inordinate delay i.e. delay of more than three months. These letters will then be entered in the Complaint Register as in the proforma at Annexure 'I' Item 13.
- (ii) After diarising and entering in the Register, the AAO will personally liaise with the Section concerned for their finalisation and where cases remain undisposed of, for over a week, will bring them to the notice of the Wing Officer concerned.
- (iii) The Complaint Register will be reviewed weekly by the Wing Officer (Tech) and submitted to the PCDA once a month for his/her perusal. A brief note will also be put up to the PCDA bringing out, among other points, the total number of complaints received during the period, action taken thereon, the number of complaints outstanding together with the oldest date, major defects, if any, noticed with the remarks of Wing Officer, either warranted or unwarranted complaint, and remedial measures/steps suggested/taken.

**416.** List of Registers maintained in Technical Section Group I is given at **Annexure 2**.

**417. DUTIES: TECHNICAL SECTION - GROUP II**

Technical Section-Group II will ensure the uniformity in application of Rules and Procedures by Ledger Wing and Transportation Wing and will be responsible for carrying out Percentage Audit, Internal Inspection and Systems & Procedure Review. Replies to the objections raised by Inspection Team of CGDA's Office, during their Inspection of PCDA (O), will be monitored by Group-II.

Group II will schedule Annual Course Calendar, conduct In-house Training, as per the guidelines of CGDA and also as per requirements, for educating the Officers and staff of PCDA (O) on rules and procedures and submit various reports etc. to CGDA on the subject.

**418.** This Group will also:

- (i) carry out review of the working of the various Wings/Sections/Sub Sections of the office with a view to:
  - (a) ensuring proper functioning;
  - (b) bringing about cost reduction to the extent possible;
  - (c) effecting simplification of procedure; and
  - (d) improvement of efficiency.
- (ii) collect important statistics relating to Army Officers required by the Controller General of Defence Accounts, Test Audit and other higher Administrative and Financial Authorities at IHQ of MoD (Army);

**419. PERCENTAGE AUDIT:**

This Section will conduct Percentage Audit to the extent of 10% as follows:

10% of the total number of IRLAs held in the payment will be audited for entitlement and disbursement on quarterly basis. The selection process will be so devised as to subject each IRLA to percentage audit once in a cycle of 2 ½ years. For this purpose, the IRLAs which have been audited, will be noted in the list (obtained from EDP Centre) showing IRLAs held in each Section (taskwise/Sectionwise).

In addition, a review of certain selected items of Pay and Allowances in issue or a check of the application in actual practice of any selected Govt. Orders etc., will be conducted through System Audit as and when directed by PCDA and Special Audit Report showing the result of the review will be submitted. The intention of such a review is to detect and rectify the errors which may have remained unnoticed and to carry out suitable changes in the system to avoid the occurrence of the same in future.

**420.** Entitlement Audit will be conducted with reference to Authorization slips generated by EDP Centre and posted on LAN/recorded by Ledger Wing in the concerned IRLA selected for audit. The entries therein will be audited with reference to current rules on the subjects, Nominal Rolls and Part II Orders.

**421.** The following items in the IRLAs maintained by Ledger Wing will also be audited as mentioned at **Annexure 3.**

- (a) All the credit entries in the concerned quarter of the IRLA irrespective of the nature and amount of credit.
- (b) Recovery of advance drawn from High Commission of India in the United Kingdom, through the medium of a Register maintained centrally by Ledger Wing Co-ord (Admin).
- (c) Recovery of Rent and Allied charges based on IORs and Change Statements.
- (d) Miscellaneous debits/credits vouchers viz. IT Demand, Barrack Damage voucher etc.
- (e) Payment/recovery of authorizations/demands issued by 'T' Wing.

**422.** The AAO will exercise a hundred per cent check over the work done by Auditors under **Para 419** above and a general scrutiny over the linking referred to above. He/She will also test check 5% of the remaining items checked by Auditors under sub Para (a) to (e) of **Para 421** above. The officer-in-charge will check certain cases at his/her discretion in addition to keeping himself/herself constantly in touch with the system and progress of audit.

**423.** Errors and irregularities noticed in the course of audit, which cannot be settled by personal discussion will be communicated to Ledger Sections through the medium of Observation Slips duly signed by AAO. All such communications will be recorded in Registers maintained separately for 'Disbursements' and 'Entitlements' indicating the Name and Account Number of the officer, a brief description of the case, the money value if any and the Date of Settlement. These Registers will be submitted monthly to the Officer-in-charge for his/her inspection. Objections/ observations which are contested will be dealt with by the Officer-in-charge and final decision of the PCDA obtained, if necessary.

Ten percent of the cases where Pay Adjustment has been done in Non-Effective IRLAs will also be audited in accordance with **Paras 419 to 421** above.

#### **INTERNAL INSPECTION:**

**424.** This group will conduct the Inspection according to directions given by the PCDA/Addl CDA/Jt. CDA, of the various Sections in this office once a year and render Reports to the PCDA/ Addl CDA/Jt. CDA on a periodical basis. The Follow-Up Action required on the basis of these Reports will also be watched by this group. A Half Yearly Report indicating the more important points noticed and the Action Taken as a result will be rendered to the CGDA in April/October each year.

#### **SYSTEMS AND PROCEDURE REVIEW:**

**425.** This Group will function directly under the PCDA/Addl. CDA/Jt. CDA and will constantly review the existing Accounting and Audit Procedures with a view to rationalize and simplify them wherever possible. This Group will also ensure the correctness of softwares developed for revised entitlements and procedures e.g. Test Check of DA adjustment at revised rates, calculation of Income-Tax, correctness of information reflected in Form 16, CCO-9 etc. The objective of the Group will be to achieve best results and save labour.

**426.** This Group will monitor the Test Audit objections by continuous follow up with Sections for submitting replies to Test Audit Authorities, confirmation of correctness of replies, submitting replies on policy related objections directly from Technical Section centrally to Test Audit Authorities and efforts put for speedy settlement of objections through personal liaison and meetings with them.

**427.** This group is responsible for work related to Draft Para being submitted to Comptroller and Auditor General by Test Audit Authorities based on the Test Audit objections and amount observed at the instance of Test Audit by them, submitting various reports and information on the subject to CGDA and propose audit checks, through Technical Section Group-I, to be put in

system by EDP Centre, to avoid occurrence of common mistakes observed during Test Audit, Internal audit, System Audit and Internal Inspection.

**428.** This Group will also be responsible for the initiation or the collection and submission of the following reports which will be submitted to the PCDA/ CGDA for information.

**(a) REPORTS FOR SUBMISSION TO THE CGDA:**

**I. Quarterly Reports:**

- (i) Progress Report on items mentioned in Annual Audit Certificate.
- (ii) Quarterly Audit Report on a factual presentation of:
  - (a) Results of audit
  - (b) The progress of clearance of audit objections together with the money value and
  - (c) Important points noticed in audit.

**II. Half Yearly Reports:**

- (i) Report on O & M Work.
- (ii) Report on Internal Inspection.

**III. Annual Reports:**

- i. Annual Audit Certificate on the Annual Accounts of the Army.
- ii. Collection of basic data by Internal Work Study Team, for SIU purposes.
- iii. Annual Internal Inspection Programme.
- iv. Completion of Annual In-house Training programme with slots etc. utilized.

**(b) REPORTS FOR SUBMISSION TO THE PCDA:**

Quarterly Reports: Report on results of 10% audit of entitlements and Disbursements.

**429.** List of Registers maintained in Technical Section Group II are at **Annexure 4.**

- 1. Register of Audit Objections.
- 2. Register of Record of Inspection work.

**Note:** Instructions for the maintenance of the above Registers are given at Annexure in the succeeding pages.

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## CHAPTER IX

### ELECTRONIC DATA PROCESSING (EDP) CENTRE

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**451.** The EDP Centre functions under the EDP Manager and assisted by SAO, AAO, Programmers, Data Processing Assistants and Data Entry Operators.

**452.** Responsibility of Senior Superintendent Co-ordination Group:

- a) General administration of EDP Centre including housekeeping.
- b) Provisioning of computer consumables required for smooth functioning of EDP Centre and all Sections in PCDA (O).
- c) Maintenance of hardware through AMCs.
- d) Preparation of budget for EDP Centre.
- e) General correspondence in EDP.
- f) Rendition of Reports and Returns.
- g) Maintenance of EDP library.
- h) Centralised receipt of inputs in hard copy and handing over of the same for data entry.

**453. Data Entry Group:**

This group is responsible for accurate and prompt keying in of data received from various agencies. The documents for data entry are received with a Top List duly indicating control details like number of transactions etc. The data entry machines are networked with a Server.

**454.** The various documents which are to be data entered / verified / processed are listed at Annexure 'T' duly indicating source of receipt.

**455. OBJECTIVES:**

- a. Prompt and accurate adjustment of various credits/debits in the IRLAs of Army officers, based on various inputs received from Audit Sections and Army officers.
- b. Monthly closing of IRLA.
- c. Arriving at monthly remittance of pay due to the officers.
- d. Generation of monthly IRLA and Statement of Account.
- e. Maintenance of DSOP Fund Account, Loans and Advances Master of Army Officers who are in the payment of PCDA (O).
- f. Generation of Class IV Punching Medium (PM) for monthly IRLA, Class II PM for Field Cheques, Class I PM for IAF (CDA) 13 Large, IAF (CDA) 13 Small of LW and PM for remittances/cheques generated by EDP Centre.

Consequent upon implementation of PROJECT SULEKHA in PHP Platform, all financial transactions, after approval of SAO/AO of Audit Sections, will be fed and processed through system, till the closing of IRLA on the last day/cut off date of the month. These entries will be adjusted in the same month and reflected in that month's salary of the officer.

**456. EXTENT AND SCOPE:**

- a. IRLAs of all Army Officers except those officers who are on Deputation to other department are being maintained on computer.

The following IRLAs are also held on computer.

- b. Army Officers on Deputation with ASSAM Rifles, Head Quarter Establishment No. 22, National Security Guard and HQ IMTRAT, Bhutan.
- c. Whole time TA Officers including Part time TA Officers.
- d. Whole time NCC Lady Officers.
- e. Officers permanently seconded to DRDO and DGQA organization.
- f. Army Officers seconded to Survey of India during their temporary reversion to Army.

**457.** The Computer Centre is responsible for maintaining various master files on computer, processing of records, closing of IRLA monthly and supplying prescribed reports to various Sections, which is based on the data made available to EDP Centre. The correctness of data made available to the EDP Centre by the user Sections will be the sole responsibility of these Sections.

**458.** The EDP Centre is only a Service Centre for processing data as given by user Sections. The ultimate responsibility of maintaining the IRLAs rests with the Sections. The EDP Centre will only supplement and not supplant the duties of Sections. All complaints from Army officers



will be attended to by manual Sections. Any complaints about non-adjustment or incorrect adjustment due to any error will be replied by Audit Sections, if necessary, in consultation with EDP Centre. EDP Centre will post Templates, Rule Page, Rejection Memo for various claims/entitlements, Instructional Orders, Technical Section Circulars, FAQs, etc., on static pages on LAN, with the help of Technical Section Group-1, for educating the Staff and Officers on rules and procedures and maintain uniformity in application.

**459.** Activities carried out on the computer:

- a.** Generation of Audit cage based on DO II Transcription sheets / DO II Inputs/Manual Authorization Slips.
  - i.** Generation of calculation sheet showing total recoveries / total arrears (including taxable and non-taxable details) for the respective month.
  - ii.** Generation of Authorisation Slips (A.S.) on account of increment in July and DA as and when declared (twice a year).
- b.** Adjustment in IRLA of all credits and debits i.e. PLI recoveries, Loans and Advances, DSOP Fund Subscription and refund of temporary advance from DSOP Fund, Adjustment of IOR/CS/QS/Rent Bills, B. D. Vouchers, Field Cheques etc.
- c.** Closing of Accounts of all IRLAs for each month.
- d.** Generation of Salary File for e-payments for the remittance of salary due.
- e.** Generation of Statements of Account and posting on website, Printing of IRLA for Ledger Sections, Printing of Statements of Account for officers posted in field areas and forwarding memos for their dispatch every month.
- f.** Generation of Abstract of Receipt and Charges for the monthly IRLA closed on computer.
- g.** Generation of PM for IAF (CDA) 13 Large, IAF (CDA) 13 Small issued by LW/LIC Cell, IAF (CDA) 13 Large(Red) issued by Ledger Sections, for final settlement of DSOP Fund, for adjustment of Field Cheques etc.
- h.** Closing of DSOP Fund, Loans and Advances every month and reflect the balance in IRLA.
- i.** Closing of DSOP Fund Account at the end of financial year, duly calculating interest for the year.
- j.** Generation of DSOP Fund Annual Statements and posting on website.
- k.** Generation of TDS Certificate in Form No.16 and posting of the same, with digitized signatures, on website.

**460.** The following subsidiary reports/ soft copies are also generated.

- a.** PLI Schedule.
- b.** Debit and Credit balance report.

- c. NIL remittance and Heavy remittance report.
- d. Schedule for credit/debit to Civil PAOs based on the adjustment in IRLA.
- e. Expenditure report for NSG/ DIAT/SFC/ MSL REG/ AWHO/ R & D/ Core wise schedules/ Bank wise details etc.
- f. Field deposit schedule.
- g. Summary of AGIF / AOBF / CGEIS / TAGIF / AFMSOF.
- h. Schedules in respect of:
  - i. Cases where recovery of HBA/MCA/PCA paid by AGI Dte: AGIF greater than ` 5,000/- i.e. regular monthly Subscription.
  - ii. TAGIF.
  - iii. NCC Schedule for New Pension Scheme.
  - iv. Rent and Allied charges for officers allotted accommodation from Ordnance Factory Pool.
- i. Various soft copies/lists generated as required for Office Automation Project. e.g. monthly list of officers proceeded on deputation and forward to Account Section for their confirmation of action initiated for Leave Salary/Pension Contribution etc.

**461. STEPS INVOLVED FOR CLOSING OF MONTHLY PAY ACCOUNT**

1. Creation of Key file for arriving at the number of IRLAs to be closed with reference to:
  - a. Closed IRLAs for previous month.
  - b. Transcription sheets for new Accounts opened by LW SS Co-ordination (Audit) in respect of officers granted Commission/SSC / re-employment/ reversion etc.
  - c. 'B' List from Ledger Sections for deletion of Accounts transferred to Permanent Record Section.
  - d. Number of AS file of previous month i.e. AS not received for the new Accounts created in the previous month.
2. Collection and posting of data from various transaction files of various modules.
3. Provisional closing of IRLA before arriving at remittance.
4. Calculation of Income Tax and posting of rate of recovery in IRLA.
5. Posting of AGIF conveyance/ personal computer/ Housing loan recoveries to IRLA.
6. Generation of Key file where IRLAs are closed with debit balance and restricting DSOP Fund Subscription to minimum i.e. 6% of Pay in the Pay Band, Grade Pay, MSP and NPA, if any.

7. Final closing of IRLAs and arriving at the amount of remittance due.
8. Generation of Summary Report and soft copy of Salary Payment File for remittance through SBI-CMP payments.
9. Printing of IRLA, Statement of Accounts & Forwarding Memos for dispatch and uploading the IRLA file on LAN.
10. Generation of Abstract of Receipt and Charges for compilation by Accounts Section.
11. Generation of various schedules of Ledger Wing/T Wing/ Accounts Section/LIC Section.

#### **462. MAINTENANCE OF VARIOUS MASTERS/DATA BASE**

The creation of various Masters connected to IRLAs involves capture of data from various modules. The list of documents and the source of receipt thereof is furnished in **Annexure 1.**

##### **1. CREATION OF MASTER FILE**

The information required for capturing the master file will be furnished through transcription sheets (soft copy) by LW SS Co-ordination (Audit).

###### **a. SALARY MASTER (SM)**

This will contain all personal information relevant for maintenance of IRLA.

###### **b. AUDIT CAGE MASTER (ACM)**

This will contain all details of entitlements of Army Officers with effect from 01/01/1989.

###### **c. LOANS AND ADVANCES MASTER**

Key Master Creation is done in the Loans and Advances Master when an Army officer avails a House Building / Motor Car/Scooter/Personal Computer advance with reference to CDA-13 (Small) received from Audit Sections i.e. Ledger Sections. Keys are also created with reference to inputs received from Accounts Section of this office in cases where officers are reverted from Deputation / Embassy etc. Interest calculation is done at the end of the financial year and summary of loans and advances is generated for record / reference by Accounts Section. Acknowledgement of balances of loans / advances outstanding is obtained from Army officers in the month of July each year.

###### **d. ARMY GROUP INSURANCE FUND LOAN MASTER**

Keys are created in this master with reference to inputs received from AGI Dte for advances/loans taken by Army officers from AGI Dte. Keys are deleted as and when intimation of liquidation of advances is received from AGI Dte. The inputs for creation / deletion of keys are received in floppies. Schedules for recoveries affected from the Pay

and Allowances of Army officers is sent on a monthly basis to AGI Dte. If an IRLA is closed with debit balance, no recovery of AGI Fund loan / advance is done and in such circumstances the officer is required to remit the instalment amount to AGI Dte by means of Demand Draft.

**e. DSOP FUND MASTER**

Keys are created in DSOP Fund Master with reference to Appendix 'C' to AO 24/2005 in case an officer desires to voluntarily subscribe to DSOP Fund Account before completion of one year of service. On completion of one year of service, keys are created automatically with minimum Subscription amount even if a request for commencement of recovery is not received. Increase in DSOP fund Subscription, maximum twice in a financial year and decrease only once in a financial year is carried out with reference to change statements received from officers. Officers can increase/decrease DSOP fund Subscription even on the PCDA (O) website also. Interest calculation is done at the end of the financial year and CCO-9 is generated in the month of April each year. In case of adjustments in fund Accounts carried out in March Supplementary and March Final, CCO-9 is issued in the month of June each year.

Final summary for fund balances and interest calculated is sent to Accounts Section for compilation.

**f. MISC MASTER**

This master is maintained for one time inputs for credits and debits adjustments.

**g. RENT MASTER**

Details of IOR/ CS/ Rent Bills etc. to be debited each month are maintained in the master.

**h. INCOME TAX MASTER**

The Income Tax Module maintains two masters – one for accumulated totals on income and other for monthly details of income. Savings details of Army officers are also posted to this master.

Various inputs like Declaration of Savings/ proofs of saving, inputs for House Rent Allowance/ Rent Reimbursement claims and arrears of Pay and Allowances are posted to this master and Income Tax calculated each month.

Form 16 is generated at the end of the financial year and posted on Website, with digitized signatures for information of the officer and downloading for hard copy, if required. e-filing of Quarterly Return is also done at the end of each quarter with the help of LW SS Coordination (Audit).

**i. BANK MASTER AND UNIT MASTER**

**Bank Master:** This master contains details of Banks with Treasury, MICR, IFSC etc. Each bank has a unique code. The details of bankers furnished by Army Officers are codified and linked with bank master for appropriately capturing the data of

bankers for each officer. The master is created based on the inputs/updates received from Ledger Sections and the change is carried out in the system at the level of EDP Manager.

**Unit Master:** All Units and Formations have been allotted unique codes, linked with their Statistical Unit Serial (SUS) No. The data of unit/ formation of Army Officer is captured through unit codes allotted.

**j. HISTORY MASTER**

This master contains all financial records, with relevant data of validated Part II Orders received from Army units and inputs received from LW Sections.

**k. NON FINANCIAL MASTER**

This master contains all non financial records, with relevant data of Part II Orders received from Army units.

**2. CREATION OF TRANSACTION FILE**

The basic responsibility of audit of various transactions rests with the user Sections. The following documents are received in EDP Centre for direct data entry and processing.

**i. DO PART II ORDERS**

After data entry, system will acknowledge the receipt of Part II Orders in PCDA (O) online. The continuity of the Part II Orders will be checked by EDP Centre and suitable messages will be posted on website/Statements of Account of concerned officers for submission of missing Part II Orders.

After fixed information validation by EDP Centre and Certificate Audit of Part II Orders by DO II Cell, the system will process the casualties accepted in audit, for carrying out financial adjustments in the IRLA of the officer. EDP Centre will provide Authorisation Slips and calculation sheets, wherever required, to Ledger Sections through DO II Cell, for confirmation of correctness and carrying out changes, if any required, through suitable inputs to be given to EDP Centre.

The rejections of the Part II Orders due to various reasons will be intimated to the officers through suitable messages and rejection memos to be posted on the website. Ledger Sections will submit the rejected Part II Orders received from DO II Cell alongwith the requisite certificates, documents received from the officers based on the rejection memos to DO II Cell for recycling in separate batches. However, EDP Centre will process these accepted casualties with the regular ones.

**ii. RENT BILLS**

Under Project Bhawan, Data related to Rent & Allied charges for Govt. accommodations occupied by Army officers is received in soft copy in EDP Centre from most of the AAO BSOs through their Regional Controllers, once in a month and acknowledged by them. It is downloaded and processed through the system for generation of the date lists. Rent

Bills received in hard copy from few AAO BSOs are sent by Rent Cell to EDP for Data Entry. After fixed information validation i.e. personal number and Account number, Edit/Validation Lists for the data captured from these documents are generated taskwise/Section wise for 100% audit and verification by Rent Cell.

### **iii. FIELD CHEQUES**

The Field Cheques for advances drawn by the Army Officers from Field Cashier are received in EDP Centre from Accounts Section. These documents are data entered and the edit list is generated for verification in EDP Centre itself. The data captured is purified for posting in IRLA and for generation of Punching Medium.

### **iv. FIELD CHEQUE BOOKS**

The Field Cheque Books returned by the Army Officers are data entered and edit list is generated for verification by Ledger Sections and continuation of recovery or otherwise.

### **v. CHANGE OF BANKERS, UNIT & DSOP FUND SUBSCRIPTION**

These documents submitted by Army Officers for change of Unit Address and change in rate of DSOP Fund Subscription are received in daily batches from Record Section and also as soft copies from website. Based on the details given by the Army Officers in Appx. 'B' to AO 24/2005, the unit codes are traced in EDP Centre.

The Salary Master Updation for change of bankers based on Appendix 'A' to AO 24/2005 received in the Ledger Sections are forwarded to EDP through LW SS Coordination (Audit) Section for carrying out changes in the system, with the approval of EDP Manager.

The batches of Appx. 'A' and 'B' are data entered and verified online 100%. Edit list of Appx 'C' is generated for 100% verification in EDP Centre. Unit Codes are moved in the files received through website based on SUS Nos. and checked online 100%.

#### **vi(a). IAF (CDA) 13 (SMALL):**

The payments on account of temporary / final withdrawal from DSOP Fund Account, are made on digitized IAF (CDA) 13 (Small) through system. Payments on account of loans and advances like MC Advance, HB Advance etc. are also made on digitized IAF (CDA) 13 (Small). The IAF (CDA) 13 (Small), apart from the personal particulars of officers contains the nature of transaction, the number of installments for recovery, the rate of recovery (wherever applicable). This data available on the IAF (CDA) 13 (Small) is simultaneously posted to DSOP Fund Master and Loans and Advances Master. A Punching Medium for the entire transactions which took place during the month is generated and sent to Accounts Section for compilation.

#### **vi(b). IAF (CDA) 13 (LARGE):**

The Ledger Sections make all other miscellaneous payments e.g. Encashment of Annual Leave, Terminal Gratuity claim, Credit balance of IRLA, remittance of Pay and Allowances

in IRLA closed with debit balance ("NIL" payment cases regulated under Rule 183 FR Part-I) etc., on digitized IAF (CDA) 13 (Large).

**vi(c). IAF (CDA) 13 LARGE (RED):**

Digitized IAF (CDA) 13 (Large Red) is generated by Ledger Sections for payment of DSOP Fund Final Settlement on Retirement, Pre-mature Retirement, Release, Death, Invalidment, etc.

On the 1<sup>st</sup> day of every month, EDP Centre will generate a list of officers retiring on superannuation in that month. It will be provided to LW SS Co-Ord (Audit) for its onward transmission to Record Section for creation of two separate DAK IDs i.e. one for DSOP Final settlement and another for Leave Encashment, without amount, in individual cases for final payment of DSOP Fund and Leave Encashment to be made by Ledger Sections in that particular month.

In case of SSC Release, Pre-mature Retirement, Invalidment, Death, etc., and for other payments i.e. release of credit balance, NIL remittance cases, Loans and Advances, withdrawals from DSOP Fund or any other recoveries/refunds, etc., the Ledger Sections will take the DAK ID, through LW SS Co-Ord (Audit) Section, from EDP Centre based on the claims/supporting documents for the audited amount payable to the officer (editable only to the lesser or zero amount), duly approved by Wing Officer. In no case, DAK ID will be generated by any audit section.

After that, other details e.g. No. of instalments for recovery, month from which recovery to be commenced, Rate per month, No. of days for Leave Encashment, etc., will be entered by Ledger Section task holders in the system. Payment for which the DAK ID generated, will be finally approved by AO/SAO. Then DV No. is allotted by respective AAO and DP Sheet is generated.

DP Sheets along with claims are sent by Ledger Sections on daily basis to LW SS Co-ord (Audit) for verification. After general scrutiny and confirmation of the correctness of amounts authorized on Bills/Vouchers and entered in DP Sheet for payment, LW SS Co-ord (Audit) generates a summary of DP Sheets of that day through the system. The summary is verified and reconciled with reference to Bills/Vouchers and DP Sheet received from respective Ledger Sections.

After reconciliation, LW SS Co-ord (Audit) creates separate files for EDP Centre and 'D' Section, and then these files are transferred in single batch/multiple batches to central server through LAN to EDP Centre for further processing (posting to Masters, IRLAs, generating PM etc.) and for 'D' Section to upload the file for SBI-CMP payment, after the action of 'D' Section regarding verification of bills and vouchers to confirm the correctness of amounts authorized payments and reflected in DP Sheets and Summary.

Punching Medium for the total amount of transactions thus generated by EDP Centre is sent to Accounts Section for compilation and record.

In case of any discrepancies observed by Disbursement Section regarding remittances on account of TA/DA/LTC Advances and Pay & Allowances etc., the particular transaction/file will be rejected and sent back to TSS / LW-SS Co-ord (Audit).

TSS / LW-SS Co-ord (Audit) will inform the EDP Centre in writing to delete the particular transaction/file rejected by 'D' Section, from system. At the same time they will also intimate TAPC/the concerned audit section to rectify the transaction and re-process, if required.

3. The inputs received from Sections of Ledger Wing/T Wing/Rent Cell:
  - i. Input for various claims preferred by Army Officers which are audited by Ledger Sections.
  - ii. TA/DA/LTC credits/debits authorized by T Sections after audit. The data is used for reflection in IRLA.
  - iii. Barrack Damage vouchers are received in EDP Centre through Rent Cell. This data is used for reflection in IRLA.
  - iv. Manual Authorization Slip from LW on account of revision of pay and adjustment of other allowances.

#### **463. FUNCTIONS OF EDP CENTRE RELATING TO VARIOUS SECTIONS IN PCDA (O):**

##### **1. RECORD SECTION:**

Simultaneously with the opening of new Ledger Accounts for all types of cases (in the manner described at **Para 109** of this Manual), a Transcription Sheets containing the Name, the CDA (O) Account Number, Personal Number (i.e. a Number that is assigned to each officer on grant of Commission by the Administrative authorities for Administrative Identification of the officer) and other relevant particulars pertaining to each officer will be provided online by LW-SS Co-ord (Audit) to EDP Centre for holding the record in the system. EDP Centre will maintain the record in system on Commission of the officer, subsequent posting, Deputation, Reversion, Retirement, etc., with due flags and the monthly report regarding addition, deletion to the Master will be forwarded to Record Section for their linking, reconciliation and submission of Quarterly Report to PCDA (O).

- (i) A Central Index of all the effective officers task-wise, Corps-wise and unit-wise is maintained on the system by EDP Centre and monthly report alongwith the addition, deletion to the Master with suitable flags, will be handed over to Record Section for reference. The object of the Central Index is two-fold:
  - (a) To ensure that an officer is paid only by one Section at a time and
  - (b) To provide ready means to ascertain the particular Ledger Section dealing with the Pay Account of each officer.
- (ii) Whenever an officer becomes Non-Effective, his/her Account will be flagged as NE and it will be maintained in a separate Master.
- (iii) In the cases of officers whose pay documents are transferred out of this office, the cases are flagged suitably e.g. D for Deputation cases, S for Secondment cases and kept in separate Master.



## **2. LEDGER SECTION 19:**

### **ADMITTANCE OF PAY AND ALLOWANCES TO TA OFFICERS-**

EDP Centre will admit Pay and Annual Increments in respect of TA Officers based on the Authorisation Slips received from Ledger Section 19. The various inputs e.g. for Pay revision on Acting Promotions, Substantive Promotions etc. from Ledger Section 19, DO II inputs for regularizing the payment of various allowances, leave etc. are processed in a normal manner like regular officers, by EDP Centre. PLI Schedules and TAGIF Schedules will be sent to Accounts Section and LIC Section respectively.

### **3. (a) AFL CELL: PAY FIXATION ON PROMOTION TO NON-SELECT RANKS-**

Generation of Full Pay Commissioned Service Certificate for Substantive Promotions based on DGNs and Edit Lists for Pay fixation in AFL Cell:

Promotions up to the rank of Col (TS) of officers of General Cadre/AMC/ADC/RVC are by time scale. In case of Non-Select Ranks, Pay and Allowances to the higher rank, on promotion will be admitted only with reference to the communication or promotion Orders from MS Branch/DGAFMS.

On receipt of DGN, each and every item involved in DGN is entered in the System for generating format of Full Pay Commissioned Service Certificate (FPCSC)/Extract of DGN. The soft copy of FPCSCs/Extract of DGNs thus created by AFL Cell is transferred to EDP Centre for generation of print outs. FPCSCs are forwarded to concerned Ledger Sections for verification of Qualifying Service for the period mentioned therein.

Ledger Sections after verification will return the same to AFL Cell. Pay fixation on promotion to the Non-Select Ranks of these officers is carried out by AFL Cell and Date Lists & Edit Lists are verified for validation to enable the EDP Centre for adjusting the Pay & Allowances of promoted Rank of such officers.

### **3. (b) DOII CELL: PAY FIXATION ON PROMOTION TO SELECT RANKS-**

Substantive Promotions for Selection Ranks are adjusted on the basis of Part II Orders, after confirmation of assumption of appointment in the higher rank from Strength Return held in Nominal Roll Cell. After Certificate Audit by DO II cell, EDP Centre will generate the Validation Report on which completion of requisite Qualifying Service for promoted rank is checked by AFL Cell and after the confirmation regarding correctness of the pay fixed by system from Ledger Sections, EDP Centre process the Part II Orders for adjustment of Pay and Allowances through system.

The DGNs notifying Substantive Promotions for Selection Ranks, after vetting are just noted by Ledger Sections in the IRLA of the officers, if the date of promotion in the DGN and Part II Order is same. However, in case of any discrepancy observed, the same will be rectified by issue of suitable inputs by Ledger Sections.

#### **4. LIC SECTION:**

Action regarding reimbursement of first premium:

After carrying out audit and confirmation of sufficient balance available in DSOP Fund Account of the officer, the claim for payment of first premium paid by the officer directly to LIC of India, will be entered in the system by LIC Section. Two files viz. DSOP DEBIT and IRLA CREDIT will be created for each officer and are made available online to EDP Centre for crediting the same in the IRLA and debit in DSOP Fund Account of the respective officer.

Recovery of second and subsequent premium through DSOP Fund:

This demand list for second and subsequent premium payable to LIC of India will be processed in the LIC Section. The demand list received from LIC of India, after due notings and verification, will be sent to EDP Centre for debiting the DSOP Fund Account of the affected officers. On receipt back of this list from EDP Centre alongwith the printed list generated by them, the amount will be tallied and thereafter LIC Section will issue a consolidated cheque for the total amount of premium due for payment in that month to the Divisional Office of LIC, Pune through SBI-CMP System and obtain their acknowledgement.

Adjustment of maturity value:

The amount of maturity value of Policies due to the officer, while in service will be credited to his/her DSOP Fund Account through system.

#### **5. FSR GROUP:**

Procedure to be followed by EDP Centre regarding review of final settlement of Retirement / release cases:

EDP Centre will generate a list of officers six months prior to the Retirement and hand over to Final Settlement Review Group and LW SS Co-ord (Audit) Section for making the Accounts available for review.

After issue of Annexure 'C' regarding intimation of total accumulation for encashment purpose, the details regarding total accumulation for encashment purpose as per the records of PCDA (O), date of DO Letter issued to call for Blank Contingent Bill for final settlement of DSOP Fund, AGIF claim in terms of Appendix 'G' of SAO 5/S/78 and in case of officer in occupation of Government accommodation, the date on which Final Rent Bill called for and name of the concerned AAO, BSO to whom the reference made will be posted on website by EDP Centre based on the data provided by Final Review Settlement Group.

EDP Centre will also post on website, the details of outstanding TA/DA advances drawn by the officer on Temporary Duty, Permanent Duty and LTC journey where adjustment claims have not been received from the officer, in all such cases from EDP Centre masters.

EDP Centre will post this information to view the same by the officer concerned, through login to PCDA (O) website with his/her personal User Name ID, Password. The data of officers retiring during next 6 months will be made available on website. While adding the data for new month, data for oldest month will be kept in history master for reference as and when required.

The said information will be updated after receipt of claims /Rent Bills etc. from concerned Units/AAO BSO etc. The receipt as well as the final action will be intimated to EDP

Centre by concerned Ledger Wing Section/ Rent Cell / T wing Section for updating the information on website, for information of the officer regarding current status of the documents.

**6. FSR GROUP / LEDGEER SECTIONS AND PENSION CELL:**

**FURNISHING DETAILS OF SALARY MASTER AND PAY DETAILS TO FSR GROUP AND PENSION CELL-**

EDP Centre extracts the following information for each and every officer proceeding on Retirement, voluntary Retirement etc. and passes it to FSR Group/Ledger Sections for preparation of Full Pay Commissioned Certificate (Form No.77) and its submission to Pension Cell for taking necessary action in completing the LPC-cum-Data Sheet.

- (i) Rank last held.
- (ii) Personal No.
- (iii) Name (as appearing in Master).
- (iv) Date of first commission.
- (v) Last Pay details relating to (a) Pay in Pay Band, (b) Grade Pay, (c) MSP, (d) NPA if any.
- (vi) Pay for last 10 months relating to Pay in Pay Band, (b) Grade Pay, (c) MSP, (d) NPA if any.
- (vii) Gallantry Awards.
- (viii) CDA (O) Account Number
- (ix) RDR Demands.

**7. DISBURSEMENT SECTION**

**ADJUSTMENT OF TRANSACTIONS IN THE IRLAS AND/OR MASTERS IN SYSTEM BEFORE RELEASE OF PAYMENT BY DISBURSEMENT SECTION:**

The files for remittances to officer's bankers on account of TA/DA/LTC requisitions, loans and advances, temporary advance/final withdrawal from DSOP Fund, Annual Leave encashment on Retirement/Release, Final payment of DSOP Fund and Retirement/Terminal Benefits etc., after verification of the amount on vouchers and DV Numbers with the amount on Top Lists, will be made available online for EDP Centre by Ledger Wing SS Coordination (Audit) and T Wing SS Coordination, for carrying out suitable debit/credit adjustments in IRLAs and or masters in the system w.r.t. these payments. The adjustments in IRLA and / or in the masters will be done simultaneously in EDP Centre at the time of uploading the files by Disbursement Section for CMP payments.

**464.** The EDP Centre was functioning on COBOL platform from its formation since 27/03/1985. The system involved batch processing leading to the concept, "**FIRST PAY AND DEBIT LATER**", and also leading to delay in regulating entitlements. To avoid this scenario, the entire system is changed from the 30 year old COBOL to pHP platform, on the principle "**DEBIT AND CREDIT ADJUSTMENTS SIMULTANEOUSLY**", with substantial planning, co-ordination and programming in all modules relating to functioning of entire office. This will also help in digitized Review of Balances as and when required.

**465. MAINTENANCE OF WEBSITE - <https://pcdaopune.gov.in>**

The website of PCDA (O) was launched on 6<sup>th</sup> November 2000. At present, it is being maintained on pHP Platform to facilitate the updation of information to be posted on website,

by EDP Centre itself, as and when required. The utility of displaying Statement of Account of Army officers has been launched on website and Registered users having internet access can view and download the same based on valid login & password. Further, a web based TA/DA Client Module enable these officers to submit their requisitions on Temporary Duty/ Permanent Move/ LTC through website in a pre- audited manner. The site provides the following information:

1. SoAs are uploaded in PDF format on Website every month and are kept for six months to enable officers to download copies of the same and take hard copies, if required.
2. Facility to submit TA/ DA advance requisitions online through website.
3. Provision to send change of unit address, submission of PAN and updation to PAN in case of incorrect noting.
4. Remittance details on account of pay drawn during the current month.
5. Remittance details on account of DSOPF/HBA/MCA/SCA/PCA/TA-DA requisitions.
6. Details of claims received and status of claim in the office.
7. Check lists for preferring claims, Rules and Regulations governing Pay and Allowances, current details, links to other sites, details of Proof of Savings and other features of the site.
8. Following output in soft copies (.pdf format) are made available on website for download:
  - \* SoA for current month and last 6 months.
  - \* Form – 16 with digitised signatures for closed financial year.
  - \* CCO- 9 i.e. DSOP Fund Annual Statement for closed financial year.
  - \* Copy of Online Requisition (Dynamic).
  - \* Various forms.

#### **9. RULE PAGE:**

To make the officers aware about their entitlements of pay and various allowances, information about entitlement of all allowances, their documentation for claiming along with audit checks with reference to the Orders on the subject is posted on website. The same is immediately updated as and when required.

#### **10. FREQUENTLY ASKED QUESTIONS:**

Based on the queries received on various areas of Pay and Allowances and TA/DA/LTC, a full fledged set of FAQs with replies, with reference to the extant rule position and its interpretation in this office for implementation, covering all such areas subject wise, has been made available on website so that officers can go through it before making references or telephonic enquiries to this office.

#### **11. E-MAIL GRIEVANCE REDRESSAL SYSTEM:**

In addition to the above, a facility is provided for officers to register their grievances, feedback and also change their DSOP Fund Subscription etc. through the website. These mails are downloaded on daily basis and posted on LAN for immediate action in the respective Section. This enables the managers not only to monitor prompt action but also quality and correctness of replies at every level. Due to this functionality, there is a drastic reduction in number of letters, complaints etc.

**12.** Important Govt. Orders regarding entitlements, extensions for various Operations & Allowances related to them, documentation and audit requirements with reference to revised Orders and changed procedures are communicated through MARQUEE SCROLLER.

**13.** Information regarding the Organization and details regarding the functions of various Sections/Wings with the Phone Numbers and Names of the Officials dealing with the Task etc., as per the requirement of RTI Act 2005 is provided on the website.

#### **14. PORTAL FOR CPGRAM:**

A link to Portal for Public Grievance Redressal is also available on website for lodging the complaints with monitoring system which enables this office to ensure prompt redressal within the stipulated time.

The website of PCDA (O) is in bilingual and maintained in PHP Platform. Search engine in the site enables faster access to the requirements. Continuous efforts are being put to make the website dynamic, user friendly and more informative. This has helped the officers to avoid correspondence through letters, etc. and also enabled PCDA (O) to be in a position to discontinue the procedure of sending hard copies of replies, monthly Statement of Accounts, DSOP Fund Annual statements, Form 16 etc. resulting in savings of man hours for dispatch related work, avoiding dissatisfaction and complaints from environment due to non receipt/delayed receipt of documents/replies, postal delay etc.

The important benefit due to availability of more and more information online is substantial reduction in use of stationery which has helped this office moving towards 'Paperless Office' and in turn supporting "PROJECT GREEN EARTH" and "SAVE ENVIRONMENT" which is the need of the hour.

**466-480. Blank.**

## CHAPTER X

### PERMANENT RECORD SECTION

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#### **OBJECTIVE:**

**481.** The objective of this Section is to hold the Non-Effective Accounts as a permanent record.

#### **DUTIES:**

**482.** The Section will be responsible to hold the Non-Effective Accounts as moving record for a period of one year and thereafter as permanent record.

#### **MAINTENANCE OF RECORDS:**

**483.** Record Section will be responsible for maintaining a record, CDA (O) Account Number wise in ascending order, for the safe custody of the closed files held by erstwhile Archives Section, for making these files available as and when required for adjustment of pay & allowances, correspondence related work or legal matters etc. to be dealt with in Ledger Section and to watch their receipt back. All such files will be kept in the record room in racks neatly and in strict numerical order of Account numbers to facilitate easy location. The Non-Effective Account Files received in the Section initially will be treated as “Moving record” and subsequently as permanent record after one year from receipt in this Section. Periodical review will be conducted for weeding out of records when these become time-expired as per the existing provisions of OM.

**484.** When the IRLA is accepted, CDA (O) Account No. with details of the officer will be entered in the (Permanent) List ‘A’ of this Section. The serial number of the Account in the list ‘A’ will be noted in the list ‘B’ of the Ledger Sections.

The case files required from the Permanent Record Room for action by the various audit Sections/Test Audit authorities for final review will be demanded on an indent (in duplicate) duly signed by the SAO/AO of Audit Section. On receipt of the indent, the IRLA files requisitioned will be taken out from the racks, index cards will be opened indicating the Section to which and the date on which it was handed over and these details will be entered in a register prescribed at format given at **Annexure 1**. The files together with the Index Cards duly

completed as above will be handed over to the task-holder concerned along with the duplicate copy of the indent. The index cards duly signed by the AO concerned will be returned to the record room for eventual reference and calling back the files. The files will be returned to the Record Room promptly when action is over. Index Cards will be checked up daily and any file unduly held up in the Sections will be called back. If there is any undue delay in returning the files, the case will be brought to the notice of the Wing Officer/ Senior Accounts Officer/Accounts Officer. A periodical test-check will be made to see that the files have been correctly arranged in the racks.

**485.** If the officer becomes effective again, the case files etc, will be transferred to the Ledger Wing (Audit and Organization) in the normal manner. Necessary entry will be recorded in List 'B' of the permanent list when the Account is accepted by Ledger Wing (Audit and Organization).

**486-500 Blank.**

\* \* \*

**ANNEXURES**  
**TO**  
**OM IX**



# RECORDS SECTION

## ANNEXURE - 1

(See Para 6 (x))

**Top sheet for sending used Field Cheque Books to EDP Centre**

<i>Sl. No</i>	<i>CDA (O) A/C No.</i>	<i>Name of the Officer</i>	<i>Field Cheque Book No.</i>	<i>No. of leaves/sheets in Field Cheque Book</i>	<i>Month of year of forwarding to EDP Centre</i>	<i>Top list No.</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>

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Signature SAO/AAO

**ANNEXURE – 2**

**(See Para 13(i) & 13(ii))**

**Top sheet for change of bankers / unit address/ change in DSOP Subscription**

<i>Top sheet No.</i>	<i>Date</i>	<i>No. of items</i>

---

*Signature SAO/AAO*

**ANNEXURE - 3**

*(See Para 17)*

**List of letters, signals, etc. received in the office  
on \_\_\_\_\_ on which the PCDA (O) has queried**

<i>Sl. No.</i>	<i>No. and date of document</i>	<i>From whom received</i>	<i>Brief particulars</i>	<i>PCDA's query</i>	<i>Wing/Section concerned</i>

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# खाता स्कंध Ledger Wing

अनुलग्नक- 1

Annexure – 1

(पैरा 91 देखें)

(See Para 91)

वैयक्तिक चालू खाता लेखा

## INDIVIDUAL RUNNING LEDGER ACCOUNT

IAFF-1017(Outer-I)

<p>लेखा खोलने की तारीख      लेखा बंद करने की तारीख      पन्नों की संख्या Account opened on _____ Closed on _____      No. of Folio _____</p>	<p>सशस्त्र सेना यूवी कक्ष / र ले प्र नि (पे) इलाहाबाद को भेजे जाने वाले पूर्ण कमीशन सेवा प्रमाणपत्र के विवरण Details of Full Pay Commission Service Certificate rendered to AFL Cell/ PCDA(P) Allahabad</p>		
<p>अफसर का नाम Name of the Officer</p>	<p>अवधि Period</p> <p>From      To से      तक</p>	<p>पत्र की सं व तारीख No. and date of letter</p>	
<p>स्थायी खाता सं PAN</p>			
<p>ई-मेल E-mail ID</p>			
<p>वैयक्तिक सं Personal No.</p> <p>(क) प्रारंभिक कमीशन (a) Initial Commission</p> <p>(ख) स्थायी कमीशन मिलने पर (b) On grant of PC</p>			
<p>र. ले. नि. (अ) खाता सं CDA(O) Account No.</p>			

जन्म की तारीख Date of Birth			
कमीशन की तारीख Date of Commission			
प्राधिकार जिसके अंतर्गत कमीशन प्राप्त हुआ सेना अनुदेश सं Authority under which commissioned A.I. No.			
कमीशन का स्वरूप एस एस सी/पीसी/एस एल/आर सी/टी ए/एन सी सी Nature of Commission SSC/PC/SC/SL/RC/TA/NCC			
सेवा का स्थायी कोर/सेवा का अंग Permanent Corps / Arm of Service			
स्थायी घर का पता Permanent Home address	अनहक सेवा / सेवा का समपहन Non. Qualifying Service / Forfeiture of Service		
पिन कोड Pin Code _____	अवधि Period	प्रयोजन Purpose	प्राधिकार Authority
(अ) पूर्व दिनांक वरिष्ठता के लिए (A) Ante date Seniority	से	तक	
(क) पदोन्नति के लिए (a) For Promotion	From	To	
(ख) वेतन के लिए (b) For Pay			
(ग) पेंशन के लिए (c) For Pension			
	सेवांत उपदान Terminal Gratuity		
प्रथम कार्यकाल      रैंक      से      तक First tenure      Rank      From      To	सेवा की अवधि Period of service	राशि Amount	प्राधिकार Authority
द्वितीय कार्यकाल      रैंक      से      तक Second tenure      Rank      From      To			
कमीशन सेवा का विवरण Particulars of Commissioned service	अंतिम वेतन प्रमाणपत्र Last pay certificate		
आई सी/ एस एस सी      से      तक IC/SSC      From      To	एल पी सी की मांग करना LPC Called from		
	एल पी सी किस से प्राप्त हुआ LPC Received from		
	एल पी सी जारी किया गया LPC issued to		

<b>नियोजक / संगठन का नाम Name of Employer / Organization</b>				<b>कमीशन पूर्व सेवा के लिए ए.जी.आई.एफ अंशदान की कटौती</b> AGIF Subscription recovered for pre-Commissioned Service				
<b>प्रथम कमीशन /स्थायी कमीशन की मंजूरी अधिसूचित करने वाले सेना मुख्यालय / डी.जी.ए.एफ.एम.एस/सरकारी पत्र/ राजपत्रित की तारीख व सं</b> No. & date of IHQ of MoD (Army)/DGAFMS/Govt. letter/Gazette Notification notifying grant of First Commission / Permanent Commission.				<b>भत्ते / पुरस्कार</b> Allowances / Awards				
				<b>भत्ते / पुरस्कार का प्रकार</b> Nature of Allowance/ Award	<b>देय तिथी</b> Due date	<b>राशि</b> Amount	<b>माह जिसमे भुगतान किया गया</b> Month in which paid	<b>प्राधिकार</b> Authority
				<b>परिधान भत्ते का नवीनीकरण</b> Renewal Outfit allowance				
<b>पदोन्नति</b> Promotion				<b>भाषा पुरस्कार</b> Language award				
<b>उप रैंक</b> Sub Rank	<b>पदोन्नति की तारीख</b> Date of Promotion	<b>प्राधिकार गैजेट अधिसूचना सं व तारीख</b> Authority/Gazette Notification No. & Date						
<b>कैप्टन</b> CAPT. <b>मेजर</b> Maj.				<b>छुट्टी नगदीकरण (अंतिम भुगतान)</b> Encashment of leave (Final Payment)				

ले. कर्नल Lt. Col.								
कर्नल (एस)/(टी एस) Col.(TS)/ Col(S)								
ब्रिगेडियर Brig.								
मेजर जनरल Maj. Genl.								
<b>योग्यता अनुदान Qualification Grant</b>				<b>तकनीकी भत्ता Technical Allowance</b>				
<b>योग्यता का नाम Name of Qualification</b>	<b>प्राप्ति की तारीख Date of Acquisition</b>	<b>अनुदान की राशि Amount of Grant</b>	<b>प्राधिकार Authority</b>	<b>कोर्स का नाम Name of Course</b>	<b>प्राप्ति की तारीख Date of Acquisition</b>	<b>दर/टीयर Rate / Tier I or II</b>	<b>प्राधिकार Authority</b>	
<b>ली गई अध्ययनाथ छुट्टी एवम कोर्सों के विवरण</b> Details of Study Leave availed of and courses attended								
<b>से From</b>	<b>तक To</b>	<b>प्राधिकार Authority</b>						

**अनुलग्नक- 2**  
**Annexure- 2**  
**(पैरा 91 देखें)**  
**(See Para 91)**

वैयक्तिक चालू खाता लेखा

**INDIVIDUAL RUNNING LEDGER ACCOUNT**

र.ले.नि (अ) लेखा सं.

अफसर का नाम

**CDA (O) Account Number**

**Name of the officer**

**IAFF-1017(Outer-I-A)**

बैंकर के विवरण Details of Bankers					युनिट का पता Details of Unit address		
बैंकर का नाम, पुरा पता तथा पिन कोड सहित Name of the bankers with full address and Pin code w.e.f.	लेखा सं. Account No.	बैंक कोड Bank Code	आई एफ एस सी IFSC	अनुभाग अधि(लेखा)/ सहा लेखा अधि/लेखा अधि के आधाक्षर Initials of SO(A)/ AAO/ AO	युनिट का पता Unit Address	युनिट कोड सं Unit Code No.	अनुभाग अधि(लेखा)/स हा लेखा अधि/लेखा अधि के आधाक्षर Initials of SO(A)/ AAO AO
<b>र से अ भ नि अंतिम भुगतान</b> DSOP Final Withdrawal					<b>डाक जीवन बीमा ब्यौरे</b> LIC Or PLI Details		
<b>प्रयोजन</b> Purpose	<b>राशि</b> Amount	<b>माह/वर्ष</b> Month / Year					
<b>भवन निर्माण</b> <u>Housing Purpose</u>							
<b>मोटर कार</b> <u>Motor Car</u>			<b>स्थायी वसूलियाँ - पेशगियां</b> Standing Recoveries – Advances				
			1.	<b>प्रथम कमीशन पर वेतन पेशगी जो रु</b> <b>वसूली जायेगी</b>	<b>प्रत्येक की</b> <b>महीने के वेतन से प्रारंभ होगी</b>	<b>किश्तो में</b>	
				Advance of Pay on 1 <sup>st</sup> Commission installments of` the month of`	Recoverable in each commencing from pay for		



<b>परिवार का विवरण</b> Details of Family			2.	<b>मोटर कार / मोटर साइकिल पेशगी</b> Motor Car / Motor Cycle Advance
<b>नाम</b> Name	<b>रिश्ता</b> Relations hip	<b>भाग II सं व तिथी</b> Part II No. & Date	I.	<b>को भुगतान की गई रु</b> <b>प्रत्येक की किश्तों में वसूली जाने वाली पेशगी महिने</b> <b>के वेतन से प्रारंभ होगी</b> Paid on                      Repayable in                      installments of ` each commencing from pay for the month of .
			II.	
			III.	
				<b>बंधक पत्र / प्राप्ति की तारीख - पत्र सं व तारीख</b> Mortgage Bond: Date of Receipt:  Letter No. & Date under which received:
<b>प्रतिनियुक्ति / उपनियुक्ति के विवरण</b> Details of Deputation / Secondment			3.	<b>वैयक्तिक कंप्यूटर पेशगी</b> Personal Computer Advance
				<b>को भुगतान की गई रु</b> <b>प्रत्येक की किश्तों में वसूली जाने वाली पेशगी महिने</b> <b>के वेतन से प्रारंभ होगी</b> Paid on                      Repayable in                      installments of ` each commencing from pay for the month of .
				<b>बंधक पत्र / प्राप्ति की तारीख - पत्र सं व तारीख</b> Mortgage Bond: Date of Receipt:  Letter No. & Date under which received:
<b>सेना सामान्य बीमा निधी से मोटर कार पेशगी की निकाशी का विवरण</b> Details of drawl of Motor Car Advance from AGIF			4.	<b>भवन निर्माण पेशगी</b> HB Advance
				<b>पहली किश्त रु</b> <b>को भुगतान की गई</b> 1 <sup>st</sup> Installment `                      paid on
				<b>दूसरी किश्त रु</b> <b>को भुगतान की गई</b> 2 <sup>nd</sup> Installment `                      paid on
				<b>तीसरी किश्त रु</b> <b>को भुगतान की गई</b> 3 <sup>rd</sup> Installment `                      paid on
<b>सेना सामान्य बीमा निधी से भवन निर्वाण पेशगी की निकाशी का विवरण</b> Details of HBA from AGIF				<b>चौथी किश्त रु</b> <b>को भुगतान की गई</b> 4 <sup>th</sup> Installment `                      paid on

				<p style="text-align: center;"><b>को भुगतान की गई रु</b></p> <p><b>प्रत्येक की किश्तों में वसूली जाने वाली पेशगी महीने</b></p> <p><b>के वेतन से प्रारंभ होगी</b></p> <p>Repayable in _____ installments of ` _____ each</p> <p>Commencing from pay for the month of _____</p>	
				<p style="text-align: center;"><b>आवेदन सं</b> _____ <b>दिनांक</b> _____</p> <p>Application No..... dated.....</p>	
<p style="text-align: center;"><b>र से अ भ नि नामंकन का विवरण</b></p> <p style="text-align: center;">Details of DSOP Fund Nomination</p>				<p style="text-align: center;"><b>प्राप्ति की तिथी</b></p> <p style="text-align: center;">Date of Receipt</p>	
<b>नाम</b> Name	<b>रिश्ता</b> Relation ship	<b>स्थायी पता</b> Permanent Address	<b>प्रतिशत</b> Perce ntage	<p style="text-align: center;"><b>पत्र सं व तारीख जिसके अधिन ए जी</b></p> <p style="text-align: center;"><b>शाखा को भवन निर्माण पेशगी ब्याज सहित</b></p> <p style="text-align: center;"><b>वसूल किए जाने के संबंध में ना-मांग</b></p> <p style="text-align: center;"><b>प्रमाणपत्र जारी किया गया</b></p> <p style="text-align: center;">Letter No. &amp; Date under which NDC issued to AG's Branch for liquidation of HBA alongwith Interest</p>	

**अनुलग्नक- 3**  
**Annexure- 3**  
**(पैरा 91 देखे)**  
**(See Para 91)**

वार्षिक छुट्टी लेखा

**Annual Leave Account**

र.ले.नि (अ) लेखा सं.

अफसर का नाम

**CDA (O) Account Number**

**Name of the officer**

ली गई छुट्टी Availed					नगदीकरण की गई / जमा छुट्टी Encashed / Accumulated				
से From	तक To	दिनों की सं No. of days	प्राधिकार भाग II का आदेश सं व तारीख Authority Part II Order No. & date	वर्ष Year	नगदीकरण किए गए दिनों की सं छुट्टी यात्रा रियायत सहित No. of days Encashed alongwith LTC	क्रमिक योग Progressive total	नगदीकरण के लिए जमा दिनों की सं No. of days accumulated for encashment	क्रमिक योग Progressive total	युनिट का नाम तथा भाग II आदेश सं व तारीख Name of the unit and Part II Order No. & date

**चिकित्सा अवकाश**  
**SICK LEAVE**

भर्ती की तिथि Date of Admission	प्राधिकार भाग II का आदेश सं व तारीख Authority Part II Order No. and date	छुटने व रिपोर्टिंग की तिथि Date of Discharge and Reporting	प्राधिकार भाग II का आदेश सं व तारीख Authority Part II Order No. and date	चिकित्सा अवकाश का नियमीकरण Regulation of Absence as Sick Leave	प्राधिकार भाग II का आदेश सं व तारीख Authority Part II Order No. and date	से From	तक To	दिनों की सं No. of Days	प्राधिकार भाग II का आदेश सं व तारीख Authority Part II order No. and Date
				सेवाकारणो / बिना सेवाकारणो से अस्पताल में भर्ती Hospitalization due to Service reasons / not due to Service reasons					
						<b>सेवांत अवकाश</b> TERMINAL LEAVE			
						<b>छुट्टी का नगदीकरण</b> ENCASHMENT OF LEAVE			
						दिनों की सं No. of Days	प्राधिकार Authority		
						<b>नौकरी ना करने का प्रमाणपत्र विवरण</b> DETAILS OF NON EMPLOYMENT CERTIFICATES			
						से From	तक To	पत्र सं व तिथि No. and date of letters	

**अनुलग्नक- 4**  
**Annexure- 4**  
**(पैरा 91 देखे)**  
**(See Para 91)**

*होस्टल आर्थिक सहायता / संतान शिक्षा भत्ते के स्वीकृत दावों के विवरण*

**Details of Hostel Subsidy / CEA Claims Admitted**

र.ले.नि (अ) लेखा सं.

अफसर का नाम

**CDA (O) Account Number:**

**Name of the officer:**

**IAFF 1017 (Outer II) A**

बच्चे / बच्चों के नाम Name of the Child	जन्म की तारीख Date of Birth	दावे का प्रकार Type of Claim	अवधि जिसके लिए हो आ स / सं शि भत्ते का भुगतान किया गया Period for which HS/CEA paid		किस कक्षा में अध्ययनरत है Class in which studying	भुगतान की गई राशि Amount Paid	किस महीने में भुगतान किया गया Month in which paid	स ले अधि के हस्ताक्षर Signature of AAO
			से From	तक To				

**ANNEXURE-5**

**(See Para 93(ii))**

Register to be maintained for Maintenance Allowance to wife and children of the officer

<i>Sl. No.</i>	<i>Personal No.</i>	<i>Rank and Name of the officer</i>	<i>CDA (O) Account No.</i>	<i>Letter No. and Date authorizing Maintenance Allowance</i>	<i>Sanctioning Authority</i>	<i>Effective date of Maintenance Allowance</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>

<i>Percentage of Pay granted as Maintenance Allowance Wife : % Children: %</i>	<i>Arrears, if any Input No. and Date</i>	<i>Month upto which arrears to be paid</i>	<i>Monthly rate of Maintenance Allowance Input No. and Date</i>	<i>Input No. and Date for revision due to change in Pay</i>	<i>Maintenance Allowance Stopped on receipt of Decree of Divorce/Child becoming major</i>	<i>Signature SAO/AO</i>
<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>	<i>14</i>

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## ANNEXURE-6

(See Para 94(A)(a))

### **Instructions for U.K. Payment Register LW SS Co-ord (AN)**

**Object:** To have an effective control over the dispatch of the Statements of Account, their return, acknowledgement and adjustment of advances in respect of officers on Course of Instructions, Study Leave and Temporary Duty in U.K.

In accordance with the existing procedure, the Statements of Account of officers on Course of Instructions, Study Leave and Temporary Duty in the U.K. are sent to the High Commissioner for India in U.K. He will return one copy of the Statements of Account by 1st of the following month, noting therein all the payments of advances made by him. These Statements will be carefully checked and posted in the IRLAs.

2. All such Statements of Account required to be dispatched to the High Commissioner for India in U.K., will be handed over to the LW SS Co-ord/ AN, who will forward them to the High Commissioner for India in U.K., under a suitable forwarding letter, after entering them in this Register. On receipt back of the Statements of Account from the High Commissioner, the SS LW AN will complete the relevant columns of the Register and hand over the Statements of Account to the Sections concerned for posting in the IRLAs.

3. The Register will be maintained in the following proforma:

RANK & NAME CDA (O) ACCOUNT NO.				
Sl. No.	Month & date of dispatch of Statement of Account	Net amount noted on the Statement of Account	Date of receipt back of the Statement of Account	Total amount of advance noted by the H.C. in U.K.
(1)	(2)	(3)	(4)	(5)
<i>Initials of SO (A)/AAO of LW Section concerned in token of having received the Statement of Account.</i>		<i>Dated initials of auditor in LW SS Co-ord /AN who test checked that the advances have actually been debited to the officer's Account</i>		<i>Remarks</i>
(6)		(7)		(8)

4. One page will be allotted to each officer.

5. The register will be submitted to the Wing Officer by 5th of each month for his/her inspection.

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**ANNEXURE 6**

**(contd)**

*(Format of the Register)*

*Register of Statement of Account of Officers on Courses of Instructions, Temporary Duty etc. in U.K.*

*Personal No. ....*

*Rank and Name ----- CDA (O) Account No. ....*

<i>Sl. No</i>	<i>Month and date of dispatch of Statement of Account</i>	<i>Net amount noted on Statement of Account.</i>	<i>Date of receipt back of the Statement of Account</i>	<i>Total amount of advance noted by the H.C. in U.K.</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>

<i>Initials of SO(A)/AAO of LW Section concerned in token of having received the Statement of Account</i>	<i>Dated initials of auditor in LW SS Co-ord / AN who test checked that the advances have actually been debited to the officer's Account</i>	<i>Remarks</i>	<i>Signature SAO/AAO</i>
<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>

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**ANNEXURE-7**

*(See Para 99(g))*

**INSTRUCTIONS FOR MAINTENANCE OF PROVISIONAL PAYMENTS REGISTER  
FOR REMITTANCES NOT RECEIVED**

Name of register : Provisional Payment Register.

Object : To keep an effective watch over the finalization of Provisional Payments.

1. The register will be maintained in the Proforma Annexed to Instructional Order 126 of 1983. Columns 1 to 6 should be completed before fresh remittance issued and the remaining columns as and when required.
2. The register will be submitted to the SAO/AO and Wing Officer every 5th of the month and Quarterly on 5th of March, June, September and December to PCDA.
3. Authority: Para 794 OM Part II Vol. I and Instructional Order 62 of 67 as amended by 126 of 1983.

*(AAO/SS LW)*

**Annexure**

Item No.	Rank & Name of the officer	CDA (O) A/C No. with prefix	Particulars of the case	DV No. & date	Reference of Office Note No., date & page No. of file for Orders of provisional Payment sanctioning authority	Remarks
1	2	3	4	5	6	7
Subsequent action taken to finalize the payment	Particulars of Orders finalizing the P.P.		In case of Receipt of original payment & date of Vrs in which cancelled and sent to Accounts Sn.	Dates initial of SAO where case is finally settled	Intimation letter No. & date issued to the Ledger Section for closure of case	Remarks
	Final NPC No. & Date	In case of realization of both the payments, the month in which amount debited in IRLA				

**ANNEXURE-8**

**(See Para 100)**

**Instructions for Maintenance of Register for Arrears of DA on stipend of IMA  
Dehradun/OTA Chennai.**

A register will be maintained by LW SS (AN) for watching adjustment of MRO/Crediting the amount into IRLA in the proforma given below. The register will be submitted to SAO/AO monthly and to WO quarterly.

No. & date of the forwarding letter	No. of Officers	Date of commission	No. & date of the MRO	Amount	TE No & Month	Date on which the last IRLA of the batch was transferred by SS/LW Sections	Date of forwarding the list to EDP Centre	Sign of AAO, EDP Centre

- Note:**
- i) Separate pages will be opened for each batch.
  - ii) While submitting the register to SAO/WO, the No. of IRLAs to be opened will be indicated in case where the list has not been forwarded to the EDP Centre.
-

**ANNEXURE-9**

(See para 103 & 123)

Format for maintenance of register watching for Receipt and Adjustment of MROs

<i>Sr. No</i>	<i>Personal No. No.</i>	<i>Rank and Name</i>	<i>CDA (O) Account No.</i>	<i>MRO No. &amp; date</i>	<i>Extract of DMRO no. &amp; date</i>	<i>Amount</i>	<i>Amount deposited on account of</i>	<i>TE No and Date</i>	<i>Remarks for linking with OMRO/DMRO</i>	<i>Sign. AAO/AO</i>

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## **ANNEXURE 10**

*(See Para 105.B(iv))*

### **Appendix to A.O. 3/2003 Form 'A'**

#### **Application for the issue of Officer's Pay and Allowances**

1. *Name*
  - (a) *(To be written and spelt in the same style and manner in which it is given and spelt in the Commissioning or Appointment letter).*
  - (b) *PAN*
  - (c) *E-mail ID*
2.
  - (a) *Name of Bankers*
  - (b) *Name and style in which Bank Account has been opened.*
  - (c) *Nature of Account, Current or Savings Bank with Bank Account No.*
  - (d) *IFSC*
3. *Date of Birth*
4. *Married, Widow, Widower or Single*  
*(If married, state the date of marriage)*
5. *Particulars of Children with dates of Birth*
6. *Present Rank and Personal Number*
7. *Date and nature of Commission*  
*(Number and date of IHQ of MoD (Army)/DGAFMS letter notifying the grant of Commission to be quoted and a copy thereof to be enclosed)*
8. *Permanent unit, Regiment or Corps.*
9. *Present unit and date of reporting for duty.*  
*(Number and date of Unit Part II Order (IAFF-3010) to be quoted)*
10. *Whether in occupation of Govt. quarters (If so, the type of quarter occupied and the date from which occupied should be specified)*
11. *To be completed by officers who had previous Commissioned Service and who are being Re-employed/ Re-commissioned after Retirement/Release etc.*
  - (a) *Details of previous Commissioned Service, if any specifying periods, rank held.*
  - (b) *The Audit Officer by whom paid during those periods.*
  - (c) *Account No. allotted by the PCDA (O) Pune, if paid by him during any period of Commissioned Service in the past.*

12. *To be completed by married Lady officers only :-*
- (a) *Personal No. and Name under which she was holding Commission during her previous service with the Indian Army.*
  - (b) *Account No. allotted by PCDA (O) during the above service.*
  - (c) *Date up to which paid.*
13. *To be completed by Student Officers/Medical / Technical Graduates etc. who were holding Short Service Commission on probation and who are granted SSC/PC etc. after passing final examination / completion of course*
- (a) *Nature of Short Service Commission held and the AI under which granted.*
  - (b) *Date of grant of Short Service Commission at (a) above.*
  - (c) *Period for which Pay and Allowances were drawn from the PCDA (O) for the above.*
  - (d) *Account Number allotted by PCDA (O) during the Short Service Commission.*
14. *To be completed in respect of Civil Govt. servants*
- (a) *Designation of the Civil appointment held.*
  - (b) *Whether Gazetted or Non-Gazetted.*
  - (c) *Whether Temporary or Permanent.*
  - (d) *If Permanent - whether lien on previous appointment is held.*
  - (e) *If gazetted, designation of the Civil Audit Officer.*
  - (f) *If non-gazetted, designation of the Head of the Officer with address.*
  - (g) *Date up to which last paid.*
15. *To be completed by JCOs/ORs/NCs(E) and other categories (other than Civil Govt. servants)*
- (a) *Pay Accounts Officer by whom last paid.*
  - (b) *Date up to which last paid.*
16. *Advance of Pay received if any, on Commission or Reversion.*
17. *Permanent Home Station as recorded in Service documents.*
18. *Name of Next of Kin (relationship and address)*
19. *To be completed in respect of Pensioners (Civil or Military)*
- (a) *Whether in receipt of any pension: Civil or Military - prior to the grant of present Commission.*
  - (b) *The amount of Pension.*
  - (c) *Date up to which Pension has been drawn.*

- (d) Whether a part of Pension has been commuted and if so, the percentage and amount of Commuted Pension.
- (e) The number and date of the Order under which Pension was granted and the Name of the authority which sanctioned the Pension.

*Scrutinised and Countersigned*

*Signature of the Officer Commanding*

*Signature of the  
Officer*

---

**Notes:**

1. The form should be completed carefully. Each item above should be completed by a specific categorical reply. If any item/information is not applicable in the case of an officer filling the form, the words "NOT APPLICABLE" should be written in full clearly. Vague answers writing "N.A.", drawing a line or dash or leaving Blank will result in the form being returned for correct completion and consequent delay in commencement of payment.
2. The PCDA (O) Pune has to remit your balance of Pay and Allowances at the end of each month to recognized bank to be nominated by you from amongst those enumerated in Appendix IX to FR Part II. If you have no Bank Account, you must take immediate steps to open one and request the bank to intimate the PCDA (O) Pune of their having opened an Account for you. Subsequent changes in bank should also be intimated to PCDA (O) Pune promptly.

---

*FOR USE IN THE OFFICE OF THE PCDA (O) PUNE*

*posted in the Online System Index and Form 'A' Register Item No. ....*

*Duplicate copy of Form 'A' sent to 'T' Wing on .....*

*AAO/SO (A)*

*Office of the PCDA (OFFICERS), PUNE*

---

**ANNEXURE 11**

(See Para 105.B(iv))

**Instructions for the Maintenance of Register for watching Form-A**

Receipt of Form 'A' by LW SS Co-ord (Audit)

Object: To watch for the receipt of Form 'A' in respect of Officers who have to be taken into the payment of this office.

Normally no Account will be transferred by Organization Section of LW unless Form 'A' has been received. In certain exceptional cases, if the Accounts are transferred before receipt of Form 'A' under the specific Orders of the Wing Officer, the Organization Section will still be responsible for watching the receipt of Form 'A' in such cases. For this purpose, a separate register for watching the receipt of Forms 'A' in respect of officers who are to be taken into payment will be maintained by the Organization Section. As soon as the Form 'A' is received, the date of its receipt will be noted in the Register. The Form 'A' will be scrutinized to see whether the officer was previously paid by PCDA(O), whether any previous Account No. was allotted to him/her and endorsement to that effect will be recorded on them together with the Serial No. of the Register against this entry, and then passed on to the concerned LW Section.

2. The Register will be submitted to the Wing Officer every quarter for scrutiny during January, April, July and October of every year.

---

**Register for Watching Receipt of Form 'A'**

((See Para 105.B(iv))

Sl. No.	Personal No.	Rank	Name	CDA (O) Account No.	Form 'A'	
					Issued on	Received on
1	2	3	4	5	6	7

---

## ANNEXURE 12

(See Para 105 C)

### **Instructions for the opening of New Accounts and Allotment of New Account Numbers by LW SS Co-ord (Audit).**

**Object:** To have an over-all control on opening of new Accounts and to ensure that new IRLAs are opened correctly and only in cases where required.

1. All Govt. letters/IHQ of MoD (Army)/DGAFMS letters granting new Commission/re-employment received in the Organization sub Section of LEDGER WING for opening of new Accounts will be sent by that Section to Record Section to verify the Central-Index for marking out under a separate forwarding memo. On receipt of these documents in the Record Section, they will be varying closely and carefully examined with a view to locating the Names of officers in the documents both from the effective and Non-Effective lists. The possibility of the Name having been split up will be considered while marking out the Account if previously exists. For example, if the officer's Name is SUNDARA RANJAN both alphabets S & R will be verified S for SUNDARA RAJAN, R for RAJAN SUNDARA. To ensure the correctness for the marking out by the first Auditor, the documents will be gone over again by another auditor in the Record Section. The documents will be enfacued with the Index stamp "Not traceable LW I Organization" only after this double check. They will then be returned to the Organization Section of LW for further action.

2. The Organization Section will on receipt of the documents, examine them and in all cases where new Account Numbers are required to be allotted, will allot the Account Number immediately next to the Account No. last noted in Column 1 of the Numerical Register. The other particulars viz. Rank and Name of the officer, Personal No., Arm of Service/Corps and date of Commission will also be noted in the Register. The Names will be entered in the Ledgers and case files in the same style and spelling as given in the Appointment / Commissioning Order or Gazette Notification. Suitable Transcription Sheets for creation of the Masters in the system and copies of A List, B List numbers will be sent to Record Section centrally for their information, linking with the Master details to be received from EDP Centre, reconciliation and submission of Quarterly report to PCDA(O).

3. The Numerical register where in the allotment of new Account Nos. is noted will be submitted to the Wing Officer every quarter for scrutiny in Jan, April, July and October.

---

### **Numerical Register LW SS Co-ord (Audit)**

CDA (O) Account No. allotted	Rank and Name of the officer	Personal No	Arm of service	Unit	Date of receipt of documents		Date of transfer of Account
					Govt. letter	IHQ of MoD (Army)/DGAFMS/ letter/Form 'A/ unit Part II order	
1	2	3	4	5	6	7	

---



## ANNEXURE 13

(See Note 3 to Para 105 C)

### Instructions for the Maintenance of Register of Last Pay Certificates

**Object:** To watch receipt of LPC (wherever necessary) for finalization of Provisional Payments authorized in respect of newly opened IRLAs.

With a view to ensure that LPCs are received (wherever necessary) and acted upon in respect of Accounts newly opened the following procedure will be adopted.

(i) LW SS Co-ord (Audit) Section will maintain a Provisional Payment Register in which all the Accounts which are opened prior to the receipt of an LPC will be entered. This will be done after obtaining the Orders of the Wing Officer for Provisional Payment pending receipt of LPC and before the Account is actually transferred to LW for acceptance.

(ii) This Register will be reviewed every fortnight and reminders will be issued calling for LPCs, which have not yet been received.

(iii) On receipt of LPCs, the particulars regarding the receipt of LPC will be noted in the Register. LPC will be handed over to the concerned Section of Ledger Wing wherein the entitlement IRLA is maintained and initials obtained in token of having received in LPC Register.

(iv) The Register will be put for inspection by the Wing Officer on the 5th of every month.

### Register to watch Receipt of LPCs in Respect of Accounts Newly Opened

Sl. No.	Rank & Name of the officer (Personal No.) & CDA (O) Account No.	Name of the Unit/ Formation to which posted	Name of Unit/ Formation in which last served	Date of reporting to the new unit	Office from which LPC is awaited/
1	2	3	4	5	6

No & date of communication calling for LPC and to whom addressed	No. & date of communication under which LPC is received	No. & date of communication under which receipt of the LPC was acknowledged and initials of AAO/SO(A)	Initials of AAO/ SO(A) LW Section to whom LPC handed over	Remarks
7	8	9	10	11

## ANNEXURE 14

(See Note 4 to Para 105 C)

### **Instructions for the Maintenance of Register of Provisional Payments**

**Object:** To record cases wherein Provisional Payments are authorized by PCDA (O) / WO in LW and to watch finalization thereof.

With a view to watch the finalization of cases wherein provisional payments are authorized by the PCDA (O)/WO, a register will be maintained centrally by the LW SS Co-ord (Org & Audit) in the manner set out below, in the proforma given in the Annexure hereto.

2. All provisional payments authorized in Ledger Wing, under the Orders of PCDA (O)/Wing Officer will be entered in this register. It may be ensured that only the items other than temporary sanctions of Govt. accorded for specific periods are recorded in this register. In order to avoid any omission in entering such items in the register, Sections in Ledger Wing will, on obtaining the Orders of the PCDA (O)/Wing Officer, enter them in this register maintained by the Senior Superintendent of Ledger Wing and simultaneously make a note of the Serial No. of the item of the register in the documents on which the Orders for provisional payments are obtained under the dated initials of the Accounts officer.

3. When an occasion arises for the opening of new register, the existing register will be closed over the initials of the Wing Officer, with a certificate to the effect that all the outstanding items have been carried over to the new register and the closed register transferred to Old Records Section, under intimation to Technical Section.

4. The LW SS (Org & Audit) will on the 25th of each month, scrutinize the register and circulate it to the Sections concerned in Ledger Wing for noting the progress of each of the cases. The Sections concerned will take suitable action to expedite the settlement of the cases by issuing suitable periodical reminders where necessary. Cases, which have since been finalized, will be linked suitably in the register and the items treated as finally settled under the dated initials of the SAO/AO. When the register is thus completed by all the concerned Sections in Ledger Wing, it will be submitted by LW SS (Org & Audit) to the Wing Officer, LW on the 5th of the following month. If there are cases of provisional payments which are outstanding for more than six months, they will be brought to the notice of the PCDA (O) for information and Orders.

---

### **Proforma**

Sl. No	Personal No. Rank and Name of the Officer	Complete CDA (O) Account Number and the LW Sections concerned	Particulars of Provisional Payments	Date on which provisional payment authorized by PCDA (O)/WO	Reference to No., date & page No. of file ordering provisional payment by PCDA (O)/WO	Particulars of further references made by the Sections to finalize the provisional payment	Particulars of the Orders finalizing the provisional payment	Dated initials of Accounts Officer LW ordering to and close the case.
1	2	3	4	5	6	7	8	9

---

## ANNEXURE 15

(See Para 107)

### **Instructions for Maintenance of Permanent 'A' List Register by LW SS Coordination (Org & Audit)**

*Object: To record Particulars of new Accounts opened by LW SS Co-ord (Org & Audit) and also Accounts received from Permanent Record Section for opening new sets of IRLAs on grant of Re-employment / Recall for Colour service / second spell of Commission.*

*On receipt of IHQ of MoD (Army)/DGAFMS letters/Govt. letters granting Commission, duly marked out by Record Section from the Central Index and encased with the Index Stamp "Not traceable SS/Org & Audit" will examine them and in all cases where new Accounts are required to be opened action will be taken to allot new Account Numbers after consulting the Numerical Register. Simultaneously such cases will be entered in the Permanent 'A' List Register. The 'A' List Register will also be used as a medium for transmission of the information regarding newly opened Accounts to Record Section.*

2. *In the case of officers granted Re-employment/second spell of Commission or Recall to Colour service, action will be taken to call for the old Accounts from Permanent Record Section as the case may be. On receipt of the Accounts full particulars will be noted in the 'A' List and new sets of IRLAs will be opened for the new spell of service.*

3. *The 'A' List Register will be submitted to the Wing Officer every quarter for his/her scrutiny during January, April, July and October of every year.*

---

#### **Format of the Register Permanent 'A' List Register LW SS COORDINATION (Org & Audit)**

<i>Sl. No.</i>	<i>Rank and Name of the officer</i>	<i>CDA (O) Account No.</i>	<i>Personal No.</i>	<i>Arm of Service</i>	<i>Unit in which posted</i>	<i>Signature of Record Section in token of having received the copy of A List</i>	<i>'A' List No.</i>	<i>Section to which transferred</i>
1	2	3	4	5	6	7	8	9

---

## **ANNEXURE 16**

*(See Para 107)*

### **Instructions for the Permanent 'B' List Register maintained by LW SS Co-ord (Org & Audit)**

*Object: To have a control and watch the handing over of Accounts (Audit and Disbursement IRLAs) with the case file to the concerned Ledger Section.*

*After obtaining the Orders of the Wing Officer for commencement of payment, the newly opened IRLA with the case file will be sent to the concerned Sections of Ledger Section through this register. The register will be maintained in the proforma detailed below:*

<i>Sl. No</i>	<i>Rank &amp; Name</i>	<i>Account No.</i>	<i>Personal No.</i>	<i>Unit/ Formation to which posted</i>	<i>LW Section and task number to which transferred</i>	<i>Initials of the Auditor receiving the Account in LW Section</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>

*2. The permanent 'B' List Register will be submitted to the Wing Officer every quarter for his/her scrutiny during Jan/April/July and October.*

---

## **ANNEXURE 17**

(See Para 112)

### **Instructions for the Maintenance of Nominal Rolls Register**

**Object:** To maintain a record of Peace/Interim War Establishments received for newly raised units.

To ensure that a Nominal Roll file exists for every unit newly raised, registers will be maintained arm-wise in the proforma appended hereto. Each register will be sub-divided into broad categories of units and formations comprising that particular arm of service. An Index at the beginning of every register will indicate page Nos. allotted to each category of Units/Formations. This will facilitate reference to the information available in the Registers.

2. Immediately after a unit raising letter is received in the LW SS Co-ord (Audit) Group, the full details thereof will be recorded in columns 1 to 4 of the register and simultaneously a Nominal Roll for that unit or formation will be opened. The Permanent Establishment particulars relating to the unit will then be noted in the proforma and pasted on the inner top cover of the NR file. The NR file will then be transferred by the SS Org & Audit to NR Group and the initials of the receiving Auditor will be obtained in column 5 of the register in token of his/her having received the same.

3. These Registers will be reviewed monthly and submitted to the Wing Officer for scrutiny.

---

#### Proforma for Maintenance of PE/IE/WE and Opening of Nominal Roll Files

Sl. No	Designation of Unit/Formation	Authority for raising GoI, Ministry of Def./IHQ of MoD(Army). letter No. and date	Ref. of page No. of File for letter in Col. 3	Date and initials of the Auditor, accepting the Nominal Roll file for the unit in Col.2	Authority for disbandment	Remarks
1	2	3	4	5	6	7

---

**ANNEXURE 18**

(See Para 112)

1. *Name of the Unit/Formation*.....
2. *PE/ WE/ Interim Establishment No.* .....
3. *Authority* ..... *File and page No.* .....
4. *Amendments*
5. *Date up to which authorized* .....
6. *Extended up to* .....

<i>Sl No</i>	<i>Nature of Appointment</i>	<i>Rank Tenable</i>	<i>No. of officers</i>	<i>Remarks</i>

---

**ANNEXURE 19**

(See Para 119)

PCDA (O) 243(R)

Original / Duplicate Authorization Slip

1	2	3																
LW Task No. <table border="1" style="display: inline-table; border-collapse: collapse; width: 60px; height: 20px; vertical-align: middle;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table> 4				CDA (O) A/C No. <table border="1" style="display: inline-table; border-collapse: collapse; width: 150px; height: 20px; vertical-align: middle;"> <tr><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td></tr> </table> 5									Document No. <table border="1" style="display: inline-table; border-collapse: collapse; width: 150px; height: 20px; vertical-align: middle;"> <tr><td style="width: 30px; height: 20px;"></td><td style="width: 30px; height: 20px;"></td><td style="width: 30px; height: 20px;"></td><td style="width: 30px; height: 20px;"></td><td style="width: 30px; height: 20px;"></td></tr> </table> 6					

Personal No. 

--	--	--	--	--	--	--	--

 A Slip No. 

--	--	--

 Status 

--

 D/R/E/1  
 Month & Year 

--	--	--

Rank & Name \_\_\_\_\_

Authority \_\_\_\_\_

The Pay and Allowances of the Officer may please be readjusted as under

Enter		1	2	3	4	5
Cage Code (A/R/X)	36					
Nature of Casualty	1					
Date of Casualty	2					
Rank Code	3					
Valid up to	4					
Pay Status (F/H/N/S)	5					
Pay in Pay Band	98					
Rank Pay/Grade Pay	9					
D.A.	10					
Dearness Pay	11					
Interim Relief /MSP	12					
Interim Relief II	13					
Transport Allowance	14					
KMA	15					

<i>Spl. Adhoc Allowance</i>					16					
1	2	3	4	5	17					
TRG ALL TST PLT ALL INST ALL FLTA SECUR ALL										
Q PAY/PER PAY					18					
SPLST ALL/PG ALL					19					
NPA/TECH ALL					20					
HAZARD PAY					21					
SPL INCR/SPORTS INCR					22					
PARA/PARES/SPCOMDO/PARA JUMP					23					
HAUCA/SPL ALLCE					24					
GALLANTRY AWARD					25					
DIFFICULT AREA ALLCE					26					
FIELD/CCA/HCA/SCA/HAFA/HARDA					27					
28	ISLD SPL DUTY ALL				29					
30	STAG INC				31					
32	NTRO				33					
	MISC CODE 28									
	30									
	32									
TOTAL					34					

(a) (b) (c) (d) (e)

Recover \_\_\_\_\_ Allowance from \_\_\_\_\_ to \_\_\_\_\_

Amount in words

35

a) \_\_\_\_\_ thousand \_\_\_\_\_ hundred \_\_\_\_\_ No of Audit

--	--

b) \_\_\_\_\_ thousand \_\_\_\_\_ hundred \_\_\_\_\_ Cages

c) \_\_\_\_\_ thousand \_\_\_\_\_ hundred \_\_\_\_\_



d) \_\_\_\_\_ thousand \_\_\_\_\_ hundred \_\_\_\_\_

e) \_\_\_\_\_ thousand \_\_\_\_\_ hundred \_\_\_\_\_

PAY STATUS

F FULL Pay

H HALF Pay

N NIL Pay

S STOP Pay

RANK CODES

01 2/LT

02 LT

03 CAPT

04 MAJ

05 LT COL

06 COL

07 BRIG

08 MAJ GEN

09 LT GEN HAG

10 GENERAL

11 LT GEN HAG+

12 LT GEN NON FUNCTIONAL FINANCIAL UPGRADATION

13 GOC-IN-C

13 VCOAS

13 DGAFMS

AUDITOR

SO/AAO

AO/Sr AO

---

## **ANNEXURE 20**

(See Para 119)

### **Instructions for the Maintenance of Authorization Slip Register by Audit Section**

**Object:** To ensure that all Authorization Slips prepared have been passed on to the EDP Centre.

Authorization Slip being an important document having financial bearing, it is essential that it is accounted for at every stage. To ensure the above requirement, a Register will be maintained by Sections of Ledger Wing. All Authorization Slips, after approval by the Accounts Officer LW Section will be entered in this register allotting a serial number to the same. Authorization Slip will be transmitted to EDP Centre for action through this register. The Authorization Slip will be received by the Accounts officer of the EDP Centre duly appending their initials in token of having received them. This register will be submitted to the Accounts Officer-in-Charge of LW Section on the 5th of every month who will ensure by a review that all Authorization Slips entered therein have been duly received by the EDP Centre.

#### **Proforma Authorization Slip Register**

Sl. No.	LW Section and Group	Rank/Name of the officer	CDA (O) Account No.	Initials of the Accounts Officer of the EDP Centre
1	2	3	4	5

---

**ANNEXURE 21**

(See Para 127.2(ii))

**Instructions for the Maintenance of Register showing Existence of Vacancies TA Officers for Voluntary Training/Course.**

Object                      To verify existence of vacancies while dealing with claims on account of voluntary training/courses in respect of TA Officers.

This Register will be maintained by the concerned Section of LW dealing with the Accounts of TA officers. First few pages of the Register will be used to record particulars of Govt. sanction accorded for each year showing the Command-wise distribution as per the proforma appended below:-

Name of Command etc.		Period of vacancy & No. of vacancies				
		15 days	1 month	2 months	3 months	4 Months
TA 9	W.C.	..	..	..	..	..
„	S.C.	..	..	..	..	..
„	N.C.	..	..	..	..	..
„	E.C.	..	..	..	..	..
„	S.W.C.	..	..	..	..	..
„	C.C.	..	..	..	..	..
„	A&N.C.	..	..	..	..	..
„	HQ.ARTRAC	..	..	..	..	..

Authority: Govt. of India Ministry of Defence Letter No..... dated .....

2. Separate pages will thereafter be allotted for each command showing the allocation/ appropriation of vacancies amongst various units/formations located under each command. Before admitting claims on account of voluntary training / courses, it will be verified from this register whether a vacancy has been allotted to the unit with which the officer is undergoing training/courses and that one of the vacancies is available to him/her. Particulars of the officer and the period for which the claim has been admitted in audit will be noted in the register against the relevant entries already made showing the number of vacancies available for each unit. The number of vacancies allotted to each unit and particulars of claims admitted against this will be recorded in the proforma appending below leaving sufficient space between two consecutive entries depending on the No. of vacancies in each case.

Name of Unit / Formation	No. of vacancies allotted	Details of claims admitted.		
		Rank & Name of the officer	Period for which admitted	Initials AAO/SO (A)
	3	1. 2. 3.		

3. The register will be submitted to the Sr. Accounts Officer by 5th of each month and to the Wing Officer once in a quarter i.e. January, April, July and October.

## **ANNEXURE 22**

(See para 128)  
*Instructions for the Maintenance of Register of Hospital  
Admissions/Discharge*

**Object:** *To keep a record of the cases of officers admitted into hospital and to restrict their pay to furlough rates of pay or to stop pay on due dates.*

\* \* \*

*Ledger Section will open a Register in the prescribed proforma. The Name of the officer admitted to hospital will be noted in the Register at the time of taking action on the Part II Order notifying an officer's admission into hospital and attested by the AAO/SO (A) in the column provided. Cases of officers whose Names appear therein and against whom the date of reporting for duty on discharge from hospital has not been noted, are to be reviewed in the last week of every month, duly mentioning whether the hospitalization/Sick Leave granted for reasons attributable to and aggravated by service reasons. Furlough rates of pay as admissible under rules will be admitted, where hospitalization is not due to service reasons. It will be ensured that Transcription sheets / Inputs in respect of such adjustments are issued to EDP Centre to enable them to effect the adjustment in the month in which it is due.*

2. *It will also be ensured that furlough rates of Pay and Allowances are not drawn as a matter of course but it will be drawn on receipt of quarterly certificate regarding the officer's likely-hood of becoming fit for resuming duty and that his/her leave is being sanctioned by the leave sanctioning authority. Cases where Quarterly Certificate is not received after termination of the period of Sick Leave on full rates of pay, Pay and Allowances will be stopped and urgent action taken to call for the Quarterly Certificate.*

3. *The Register will bear a Control Number and will be submitted to the SAO/AO in the first week of every month and to the Wing Officer in the first week of every quarter i.e. January, April, July and October.*

4. *In view of the importance of this aspect, this Register will be very carefully maintained and reviewed meticulously and submitted on due dates without fail.*

### **PROFORMA**

*Hospital Admission / Discharge Register*

<i>Sl. No.</i>	<i>Rank and Name of the officer</i>	<i>Account No.</i>	<i>Task No. LW</i>	<i>Date of first Admission to Military Hospital</i>	<i>Hospitalization due to service reasons/not due service reasons</i>
1	2	3	4	5	6

<i>Initials of AAO/ SO (A)</i>	<i>Date from which restricted to furlough rates of Pay &amp; Allowances</i>	<i>Input No. and Date issued to EDP Centre for furlough rates of Pay &amp; Allowances</i>	<i>Initials of AAO/ SO (A)</i>	<i>Date of reporting for duty on discharge from the hospital</i>	<i>Signature of AAO/ SO (A) when an item is finally cleared</i>	<i>Remarks</i>
7	8	9	9	10	11	12

**ANNEXURE 23**

(See para 128)

OFFICE OF THE PCDA (O) GOLIBAR MAIDAN, PUNE - 411 001.

No. LW/ / /  
O/o The PCDA (O),  
Golibar Maidan,  
Pune - 411 001.  
Dated : .....

To

.....  
.....  
.....

Sub.: Sick leave .....

Ref.: Your HQrs /Unit Part II Order (IAFF-3010) Memo No..... dated .....

It is seen from your HQrs/Unit Part II Order/Memo under reference that the above named officer was admitted into Military Hospital ..... on ..... / reported for duty ..... Audit observation on the case is at item No. ....below, which may be seen for further action/reply.

1. The reasons for sickness whether attributable to and aggravated by military duties or otherwise has not been specifically mentioned for ensuring the correctness of regulation of pay for hospitalization periods.
2. Since he/she has availed of ..... days Annual Leave from ..... to ..... vide your HQrs/Unit Part II Order No. .... dated ....., the period of 6 months full pay Sick Leave will be reduced and allowances with effect from vide Rule 207 (b) and 209 Pay and Allowances Regulations for Officers of the Army. The officer may be informed accordingly.
3. Please intimate whether he/she has since rejoined duty or furnish the correct position. In case, he/she has since been discharged from the Hospital and attached to any unit/formation, kindly intimate:

- (a) The duration of his/her attachment duly supported by a copy of the Part II Order.
- (b) Unit/HQrs to which finally posted together with date of reporting there/Name of appointment.

4 Please issue a Part II Order notifying the total period of absence of the officer from duty i.e. from the date of his/her admission to Hospital/absence from duty/to the date prior to his/her re-assuming the duties for regulating the Pay & Allowances with reference to Hospitalization either due to Service reasons or otherwise.

SAO/AO

**ANNEXURE 24**

*(See Para 132)*

DIPLOMATIC BAG/AIR Mail

**Revised Pay Slip**

PCDA (O) F, 27 (Revised)

No.

OFFICE OF THE PCDA (O),  
GOLIBAR MAIDAN  
PUNE - 411 001.

Date:

To

Personal No.

Rank & Name

Address .....

.....

Having been appointed as/consequent on the adjustment of increment ..... ,you are hereby authorized to receive Pay and Allowances monthly in arrears, in accordance with the particulars given below :-

	Pay in Pay Band	Grade Pay	MSP	Spl./ Qual. Pay	NPA/Tech Allowance	Addl. Foreign Allowa nce	KMA SDA	Other Credits	Total Credits	Date from which due (in words)
Rate per month										

a. Total Credits \ .....

b. Less monthly Deductions (Total Debits):

1. Income Tax \ .....

2. Education Cess \ .....

3. DSOP Fund Subscription \ .....

4. PLI Policy No.....Premium \ .....

5. Motor Car Adv/Int \ .....

6. Computer Adv/Int \ .....

7. House Building Adv/Int \ .....

8. Refund of DSOP Fund Adv. \ .....

9. AGI Fund Subscription \ .....

---

b Total Debits: \ .....

c. Quarterly Deduction \ .....

d. Particulars of any debit/credit balance  
on closing the IRLA in India

e. Net due (in words) \ .....

1. AOB Fund during June, to be remitted direct by the officer to the Secretary, AOB Fund New Delhi.

2. Your Pay and Allowance will not be drawn in India with reference to Para I of AI 106/67. You have to submit a salary bill (in duplicate) each month (which may please be obtained from your Embassy/High Commission) for payment.

3. Please ack. Receipt.

Accounts Officer (O)

Duplicate copy forwarded to:

1. The First Secretary/Chief Accounts Officer,

Embassy/High Commission of India in .....

C/o Military Intelligence Directorate.

IHQ of MoD (Army), DHQ PO New Delhi.

Please pay on the authority of this Pay Slip the net sum of \ ..... (in words) ..... being the monthly pay due to ..... (as shown on the reverse) (Rank & Name of the Officer) on submission of a monthly salary bill (in duplicate by him/her). Debit for the net amount paid to the Officer on the authority of this pay slip may please be raised against the Defence Services Estimate through the AGCR duly supported by the Original Salary Bills.

Please acknowledge receipt.

Accounts Officer (O)

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**Annexure 25**

**(See para132(ii))**

**Register to monitor issuance of Payment Authority to other Organization/Departments**

<b>Personal No.</b>	<b>Rank &amp; Name</b>	<b>CDA (O) A/c No.</b>	<b>Payment authority issued to Deptt/Org</b>	<b>Letter No. &amp; date</b>	<b>Amount</b>	<b>Credit on account of</b>	<b>Acknowledgement letter No. &amp; date</b>	<b>Remarks</b>	<b>Sig of SAO/AO</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	

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**ANNEXURE 26**

**(See para 132(ii))**

<i>Srl No</i>	<i>Personal No. Rank &amp; Name of the officer</i>	<i>CDA Account No.</i>	<i>LPC bearing Machine No. and date</i>	<i>Organisation/Department to whom LPC issued</i>	<i>Reason: Deputation/ Secondment etc.</i>	<i>Pay admitted up to date _____ dd/mm/yyyy</i>	<i>Details of MRO called for from officer to liquidate Debit in IRLA</i>	<i>No. &amp; Date of MRO received &amp; adjusted vide TE No &amp; Date</i>	<i>Outstanding balance of Long term interest bearing advance if any intimated to borrowing Department with interest</i>
1	2	3	4	5	6	7	8	9	10

<i>Debit balance on account of over issue of Pay &amp; Allowances intimated for recovery, if any</i>	<i>Amendment to LPC issued in case of any further Debit/Credit noticed after issue of LPC letter No. &amp; date</i>	<i>Intimation for Acknowledgement /Action for adjustment/recovery received vide letter No. _____ dated _____</i>	<i>Action taken to clear the Debit/ Outstanding balances from IRLA &amp; System in EDP</i>	<i>Remarks, if any</i>	<i>Reversion from Secondment/ Deputation if any letter No. &amp; date</i>	<i>Initials of AAO/ SAO</i>
11	12	13	14	15	16	17

**ANNEXURE 27**

(Note 2 under Para 135)

PCDA (O) F: 293  
No.....  
OFFICE OF THE PCDA (O),  
GOLIBAR MAIDAN  
PUNE - 411 001.  
Date:

To

.....

.....

.....

Sub : Reimbursement of Rent/Elect/ Water/Furniture hire charges in r/o Personal No..... Rank & Name of the officer.....CDA (O) Account No.....

Ref. : Your AAO BSO/GE/ ..... Memo No. .... dated .....

The claim received under memo quoted above has been passed for `..... and the amount credited in the Officer's Account for the month of .....

A sum of `..... has been remitted to the officer's bankers viz. .... Other details in this regard will be found reflected in his/her Statement of Account for .....

Signature and Full Name

SAO/AO

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## ANNEXURE 28

(See Para 137A(i))

### List of Courses: For admissibility of Qualification Grant for Three Services

(Reference: Appx. D to Para 1 of GoI letter No. A/63088/GS/MT-10/975-C/D (GS-II) dated 25 Jun 10)

Sl. No.	Name of the Course
	<b>Qualification Grant (Category-I) (Approximate duration of the courses is 24 weeks or more)</b>
1	National Defence College (NDC), Royal College of Defence Services, Naval War College and equivalent courses in India & Abroad
2	Higher Command (Army, Navy and Air Force) & Equivalent Courses Abroad
3	Long Defence Management Course (LDMC) and Equivalent Course Abroad
4	Staff Course at Defence Services Staff College, Wellington and Equivalent Courses abroad
5	Technical Staff Officers Course (TSOC) Army, Navy and Air Force and Advance Air Armament Staff Course at IAT Pune, Aerospace Quality Assurance and Management Course and equivalent courses abroad.
6	M Phil in any subject from recognized University in India and abroad
7	Ph D/D Sc/DV Sc from a recognized University in India and abroad
8	Post Graduate Degree or a Masters Degree/Post Graduate Diploma in any subject from a recognized University/Institution in India or abroad, including DIAT Pune
9	Any Professional Course for duration 24 weeks or more in India and abroad
10	Interpreter ship Course in Foreign Languages (Chinese Mandarin, Japanese, Russian, Tibetan, Swahili, Burmese and Vighur) – For personnel securing 70% and above in Interpreter ship exam conducted by School of Foreign Languages.
11	‘C’ Level approved by the Dept of Electronics/Post Graduate Degree/Post Graduate Diploma in any field of Computer Application/IT from a recognized Institute/University
12	Advanced Professional Programme in Public Administration (APPPA) at Indian Institute of Public Administration
13	Long Gunnery Staff Course (LGSC), Long Gunnery Course, Long Navigation & Direction Course, Long Anti Submarine Warfare Course, Long Communication Course, Long Hydrographic Course, Long Logistics Management Course, Long EDP Course, Long NBCD Course, Lt-at-Arms Course at various professional school/establishments of the Indian Navy and Army
14.	Warship/Submarine Design Course at abroad.
15.	Experimental Test Pilot or Experimental Flight Course, Test Pilot course or Equivalent Course Abroad, Flight Combat Leader/Flight Strike Leader/Helicopter Combat Leader/Master Fighter Controller/Qualified Navigational Instructor Courses.
16	Senior Forecasters Course for Met Officer
17	Diploma of College of Aeronautics, Granifield (UK), Diploma of Ecole National Supericurede/Aeronautique (France)
18	Tank Technology Course at IAT Pune
19	Test Engineering Course, Experimental Flight Engineering Course
20	On passing the final examination of Institute of Chartered Accountants/Cost of Works Accounts/Company Secretary/Master of Business

	Administration/Operation Research/Institute of Chartered Financial Analyst in India or abroad.
21	Master in Financial Control Course
22	Air Force Judge Advocate Course for officers
23	Air Traffic Controller Course for officers
24	Qualified Flying Instruction Course
25	Statistical Training Diploma at ISI Calcutta (Post Graduate Course)

<b>Qualification Grant (Category-II) (Approximate duration of the courses is from 18 to 24 weeks)</b>	
1	Senior Command Course at College of Combat
2	Senior Defence Management Course (SDMC) at CDM Secunderabad
3	Combat Group Commanders Course, Senior Officer Course at Cat 'A' establishments. Senior EME officers Course at MCEME
4	Advanced Material Management Course (Tech & Stores)/Ammunition & Armament), Advance Petroleum Technology & Management Course (APTAM), Advance Fighter Controller Course, Advance/Intermediate Navigator's Course, Advance Accounts Officer's Course, Advanced Air Traffic Controller Course, Advance Logistics Officer's Course, Long Catering Course for Officers, Advanced MET Course, Advanced Air Engineering Course, Advance Air Armament Course.
5.	Advanced Intelligence Course for Officers, Advanced Specialized Intelligence Course for officers, Advanced Intelligence and Security Course.
6.	Advanced Mountain and Winter Warfare Course
7.	Higher Munitions Course
8.	Regimental Commanders Course at Arty School/AD College/CME/MCTE/any other category 'A' establishment, Higher Ordnance Management Course
9	Any Professional Course of 18 weeks but less than 24 weeks duration in India or abroad
10	Interpreter ship Course in Foreign Language (Arabic, Malay, Basha, Indonesia, Thai, Turkish, Persian, Pashto, Sinhalese and Bhutanese) – For personnel securing 70% and above in Interpreter ship examination by School of Foreign Languages
11	'B' Level/Graduate Degree/Diploma Course approved by the Dept of Electronics in any field of Computer Applications/IT from any recognized Institute or University
12	Electronic Warfare Course (All Arms/Signals/Non Communication), Joint Electronic Warfare Course
13	Automated Data Processing (Advanced Systems)/(Plan & Systems)/(Computers Networks and Operations).
14	Air Warfare Instructors Course at College of Air Warfare
15	PG Diploma in Any Field of Management from any Recognized Institution, Diploma in International Law/Labour Law
16.	On passing intermediate examination of Institute of Chartered Financial Analyst/Intermediate Costs & Works Accounts/Chartered Accountant/Company Secretary
17	Qualifying in Pre-commission Training for designation class of ships
18	Pilot Attack Instructor Course in India or abroad
19	Technical Officers Instructors Course/Qualified Technical Instructors Course/Qualified Aeronautical Engineering Instructors Course
20	Publication/Presentation of a paper at National/Global level
21	Explosive Ordnance demolition Course in India or abroad
22	Joint Air Warfare Course

23	Bar-at-Law; LLB, BL or any equivalent
24	Explosive and Fuel Specialization Course
25	Basic Air Traffic Instructor Course, Basic Air Traffic Control/Radar Specialization Course
26	Para Jumping Instructor Course
27	Ground Controller Approach Course
28	Chief Administrative Officer Course
29	Helicopter Conversion Course
30	Associate membership of recognized Professional Institution if obtained after passing an examination of the Institution or after obtaining other Tech qualification/experience recognized by the institute as exemption there from.
31	Ground Engineers Licence 'A' 'B' or 'C', 'D' or 'X' conducted by Director General Civil Aviation
32	Technical Management Course at Karanja
33	Methods of Instructions Course
34	Technical Instructors Course
35	Fighter Combat Course
36	Flight Safety and Accident Investigation Course
37	Intra Branch Conversion Course
38	Instrument Rating Instructor and Examiner (IRIE) Course
39	Long Cookery Course for officers

<b>Qualification Grant (Category-III) (Approximate duration of the courses is from 12 to 18 weeks)</b>	
1	Junior Command Course (JC) at College of Combat Mhow/Junior Commanders Course at AFAC/JUNIOR Officers Course (JO) for AEC officers
2	Driving Instructor Mechanical Course
3	Staff Officers NBC Course, Joint Services Staff Officers NBC Course
4	Auto Instructor Course, Radio Instructor Composite Course, Armament Instructor Course
5	Advance Cyber Security & Cryptology Course, Advanced Gunnery Course, Officers Advance Equitation Training Course, Advanced Works Study Course, Advance EW Course, Advance Refresher Course at AFTC, Bangalore, Advance Security Course, Advance Mountaineering Course
6	Any professional course of 12 weeks to less than 18 weeks duration in India or abroad
7	Company Commanders Course or equivalent at all Category 'A' Establishments of the Army, Combat Team Commanders Course, Senior Ordnance Management Course, Senior Management Officers Course (SMOC), Field Intelligence Course Officers, Arty (SO) Course
8	Middle Level Commanders & Staff Law Course, Judge Advocate Advance Course
9	Intelligence Staff Officers Course
10	Engineer Officers Camouflage Course
11	Interpreter ship Course in Foreign Languages (French, German, Dutch, Italian, Spanish, Serbo-Croatian and Czech) – For personnel securing 70% and above in Interpreter ship examination conducted by school of Foreign Languages, Language Course in Urdu, Chinese, Tibetan & Dzonkha at AEC Training College & Center.
12	'A' Level Diploma or course approved by the DOE in any field of computer Application or IT at a recognized Institute/University
13	Engineer Officers Work Procedure Course
14	Interviewing Officers Course/Psychologists Officers Course (TO Course)

15	All Arms Animal Management & Equitation Course (Phase I & II)
16	Engineer Officers Combat Engineering Instructor Course
17	Bomb Disposal/Combined officers Bomb Disposal Course (CBD)
18	Officers Engineer Equipment Course (OEE)
19	Engineer Officers Earth Moving Plant, Workshop & Construction Plant Course (EOEPW & CP)
20	Electro Magnetic Compatibility Course (F) – EMC (F), Jt EMI/EMC Course
21	Automated Data Processing (System) Course
22	Digital Imagery Interpretation Course
23	Air Photo Interpretation Course (API), Imagery Interpretation Course Officers (IIC), Photo Interpretation Course (Air), Radar Imagery Interpretation Course
24	Air Defence Control & Reporting Course (AD (C&R)
25	Image Interpretation and Remote Sensing Application Course
26	Quality Assurance (Aeronautical) Course, Aeronautical Inspection Course
27	Missile Gunnery Officers Course
28	Air Launched Combat Course
29	Senior Technical Officers Management Course at AFTC
30	Junior Forecaster Course for MET officers
31	Basic Fighter Controller Course
32	Satellite Met Course
33	System Engineering/System Management Course conducted at AFTC, Bangalore
34	Special Photo Officers Course
35	Tactical Fighter Controller Course
36	Primary Aviation Medicine Course
37	Group 101/201 Missile Course
38	Chief Engineering Officers Course
39	Provost and Security Course Officers
40	Weapon Employment Course at IAT Pune
41	Refrigeration & Air Conditioning Course
42	Equipment Capsules of 12 weeks duration or more conducted at MCEME
43	Battalion Support Weapon Course
44	Army Pilot Course
45	Basic Army Aviation Course
46	Security Course Officers (SCO)
47	Combat Free Fall Course, Sky Diving Course
48	Electrical & Mechanical Engineers (Small Arms) Course
49	Computer Maintenance of Software or Information System Design course conducted in India or abroad/Quality Assurance Reliability Engineering Courses in India or abroad/Reliability and Maintenance Engineering Course at II Sc, Bangalore, Value Engineering Course.
50	Air Armament Course
51	Air Crew Ejection System Course
52	Bachelors Degree/Diploma in Hospital Administration/Management, Tropical Medicine, Bacteriology from a University in India or abroad

<b>QUALIFICATION GRANT (CATEGORY IV)</b> <b>(Approximate duration of the courses is from 6 to 12 weeks)</b>	
1	Ghatak Course
2	Counter Insurgency & Jungle Welfare Course
3	Group Testing Officers Course
4	Equipment Instructor Course at Army AD College
5	Officers Provost Course

6	Officers Physical Training, PT Course
7	Officers Transport Management Course
8	NBC Unit Officers Course, Officers Basic NBCW Course
9	All Arms Combat Engineering Course
10	Platoon Weapon Officers Course
11	Mountain/Winter Warfare Course
12	Quarter Master Officers Course
13	Regimental Survey Officers Course
14	Armament Instructors Gunnery & Missile Course
15	Introductory Surveillance & Target Acquisition Course
16	Special List Officers Law Course, Regimental Officers Law Course
17	Pre Basic Pilots Course
18	Basic Intelligence Course Officers
19	Air Portability Course
20	Dog Trainers Officers Course, Butchery Hygiene & Sanitation Course
21	Heavy Dropping (Mech Forces)/(Airborne) Course
22	Basic Ordinance Management Course/Young officers of all arms & services, Judge Advocate Basic Course
23	Regimental Signal Officers Course, Junior Officers Cipher Course
24	Automated Data Processing (System Analyst & Programme) Course
25	Equipment Capsules of up to 12 weeks duration conducted at EME School MCEME/MCTE/CME or any other Cat 'A' Establishment
26	Technical Officer Telecommunication (Refresher) Course
27	Officers Short Petroleum Course
28	Sub Lts Technical Courses for Executive Officers
29	Sub Lts Professional Courses for Logistics Officers
30	Post Commissioning Special Duties Officers Qualifying Course
31	Any Professional Course of duration 6 weeks to less than 12 weeks
32	Watch Keeping Certificate Course
33	ISO Lead Assessors Course
34	Basic Electronic Warfare Course, EW Planning and Appreciation Course
35	Diploma in any field of Law/Business Administration
36	General Intelligence and Security Course
37	General Fire Prevention and Fire Fighting Course
38	Jungle and Snow Survival Course
39	Advanced Fighter Aero Medical Indoctrination Course (AFAIC)
40	Transport and Helicopter Aircrew Indoctrination Course
41	Flight Maintenance Safety Officers Course
42	Para Basic Course
43	Store Preservation Course, Materials Management Course, Catering Officers Course
44	Joint Air Defence Centre Course
45	Initial Forecaster Course for Met Officers
46	Senior Sector Controller Course
47	Senior Medical Officers Course
48	Interrogation Course for Officers
49	Under Water Diving Course
50	Advance Sniper Surveillance and Close Quarters Combat Course
51	Advance Demolitions Course
52	Pre-Qualified Flying Instructors Course
53	Computer Language Course
54	Any Foreign Language Course not covered in any category
55	Officers Mid Level Update Course

56	Courses at Maintenance Conversion Flights
57	Air Crash Rescue and Fire Fighting Course
58	Information Warfare Course
59	All Arms Logistics Course

**EQUIVALENCE OF QUALIFICATIONS/CHANGE IN NOMENCLATURES OF THE COURSES:**

(See para 137)

DGMT-MT10, IHQ of MoD (Army) have clarified that the nomenclature of under mentioned courses has been changed. In certain cases, they have confirmed the equivalence of the qualifications.

<b>FOR</b>	<b>READ</b>
Senior Commander Medical Officers course/Senior Medical Officers Course (SMOC)	Medical officers Senior Command Course (MOSCC)
Counter Insurgency and Jungle Warfare Course (CIJW)	Low Intensity Conflict Operation (LICO)
Advance Intelligence Course for Officers (AICO)	Advance Intelligence Staff Officers Course (AISOC)
Digital Imaginary Interpretation Course (DIICO)/Imagery Interpretation Course Officers (IICO)	Satellite Analysis Imagery Interpretation Course for officers (SAIICO)
Basic Intelligence Course officers (BICO)	Intelligence Orientation Course (IOC)
Ghatak Course	Commando Course
Jt Air Warfare Course amalgamated with Weapon Equipment Course	Basic Professional Knowledge Course – Flying (BPKC-f)
Special Forces Team	Company Commander Course
Workshop Company	Commanders Course, Co Commanders Course
Electrical & Mechanical Engg, Small Arms Course and Officer's Small Arms Course & Electrical Mechanical Engg (Small Arms) Course are one and the same.	



## ANNEXURE 29

(See Para 137B(a))

### Specimen Form for claiming Qualification Grant

#### Part I

1. Personal No ----- 2. Rank ----- & Name in full -----

3. CDA A/C No. ----- 4. Date of Commission -----

5. Unit -----

6. **Auth:-** Qualification Grant under GoI, MoD letter No. 1(26)/96/XXII/D (Pay/Services) dated 29 Feb 2000 and DGMT, GS Br, AHQ letter No A/63088/GS/MT-10 dated 26 Nov 01, **AND/OR** No A/63088/GS/MT-10/795-C/D(GS-II) dated 25 Jun 2010.

Srl No	Qualification	Sr No of GoI letter dated 25 Jun 10	School/ College/ Establishment/ Institution	Period attended From----- To-----	Date on which qualification acquired	Authority

#### 7. Certificate

i) I have been detailed by the service HQ for the course *ibid* vide letter No ..... dated ..... for the course *ibid*

“OR”

I have been granted Study Leave w.ef.     (date)     to     (date)     for the course *ibid*.

ii) I am entitled to Qualification Grant at the rate of ` ..... under MoD letter *ibid* (AHQ letter enclosed).

iii) I have exercised option for QG for the above qualification which is listed for entitlement of Technical Allowance also (if applicable).

Signature of the Claimant

8. Recommendation of the OC Unit

(OC / CO)

#### Part II

#### Verification :

9. Entitlement of Qualification Grant as per Para 6 above is verified and found correct.

#### **Authority**

10. Certified that the officer's records have been verified and he is entitled to Qualification Grant at ` \_\_\_\_\_ vide GoI, MoD letter No 1(26)/96/XXII/D (Pay/Services) dated 29 Feb 2000 and DGMT, GS Br, AHQ letter No A/63088/GS/MT-10 dated 26 Nov 01 **AND/OR** No A/63088/GS/MT-10/795-C/D(GS-II) dated 25 Jun 2010.

Signature

Corps Dte

Rank & Name

(Seal)

Appointment

**ANNEXURE 30**

(See Para 138A)

**Appx. A (Reference Para 1 of GoI letter No A/63088 /GS/MT-10/795-C(GS-II)**

**Dated 25-06-2010**

<b>Ser. No.</b>	<b>Name of the Course</b>
	<b>TECHNICAL ALLOWANCE (TIER-I)</b>
1.	Officers commissioned into the Army under Technical Graduate /University Entry Scheme /Short Service Technical / 10+2 Technical Entry Scheme /Women Special Entry Scheme (under specified vacancies for Technical Graduates) will be considered available for deployment as Technical Officers in the Army from the day they complete their professional training (i.e. Pre-Commission Training and Young Officer (YO) Course, including its equivalent Course of the respective Arms/Service.
2.	Degree Engineering Course from CME Pune/MCTE Mhow /MCEME Secunderabad.
3.	AMIE (passed Section A & B )
4.	Officers with Graduate degree in Engineering, BE,B Tech, BA Arch and B Planning, AMIS (Direct Final Exam Passed in Land Surveying/ Hydro graphics Surveying/Building, Quantity and Valuation Surveying), AMIETE or equivalent from any recognized University/ Deemed University in India or abroad or an IIT/REC/BITS during or prior to joining service and irrespective of the type of Commission of the officer, will be eligible for Technical Allowance Tier-I.
	<b>TECHNICAL ALLOWANCE (TIER-II)</b>
1.	Doctorate/Post Graduate Degree/Post Graduate Diploma in Engineering or Scientific nature, M Tech from an IIT/REC/IAT Pune/ recognized engineering college or University in India or abroad.
2.	Engineer Officers Survey Course or Long Survey Course at Survey Training Institute of India, Hyderabad, Dehradun.
3.	Engineer Officers Advanced Electrical & Mechanical Engineering course (EOAEM) Engineer Officers Long Electrical and Mechanical Engineering Course, Engineer Officers Advanced Civil Engineering Course (EOACE).
4.	Advanced Weapon Technology Course (AWTC).
5.	Special Weapon Course (SWC.)
6.	Military Vehicle Technology Course (MVTC).
7.	Modelling and Simulation Course (M & SC).
8.	Officers Advanced Mechanical Engineering Course(OAME),
9.	Officers Advanced Armament Engineering Course (OAAE), Advanced Armament Engineering Course (AAE).
10.	Officers Advanced Electronics Engineering Course (Communication Engineering) – (OALE), Officers, Advanced Electronics Engineering (Radar & Control Systems) Course (OALE(R)).
11.	Any Technical/Equivalent Courses aboard, sponsored by the MoD/GoI of 11 months duration and above.
12.	Signal Officers Post Graduate Engineering Course (SOPGE)
13.	Signal Officers Advanced Telecommunication Engineer Course (SOATE), signal Officers Communication Engineering and System Management Course, Officers Advanced Long Telecommunication Engineer (OLT), Officers Advanced Communication Technology and Engineering (OACTE), Officers Advanced Telecommunications Engineer (OATE) Course.
14.	Officers Advanced Computer Technology Course.
15.	Aviation Technology Course (ATC), Maintenance Conversion Flight Course.

16.	Graduate Entry Equipment Orientation (GEEO) Course.
17.	Laser and Electro Optics Course (L&EOC).
18.	Any Specialized/Advanced Course of Instructions of 24 weeks duration and above, on particular Weapon System /Platform/Equipment conducted at the following Technical Training Institutions or abroad:-
	CME, Pune MCTE, Mhow MCEME, Secunderabad and EME School (South), Secunderabad. EME School, Vadodara, EME School (North) Technical Training Institutions Abroad Any PSU/Private Vendors
19.	Engineers Officers Survey Course at CME, Pune.
20.	Engineers Officers Transportation Course at CME, Pune.
21.	PG Diploma/Diploma (which demand B Tech/BE/B Sc (Engineer)/B Arch as entry level qualification) in City/Country/Town/Urban/ Regional Planning and Landscaping from a recognized University/ Deemed University /IIT/School of Planning, Delhi /Engineering College accredited by AICTE of the duration of 12 months or more.
22.	Geospatial Information Officers (GIO) Course conducted at DIGIT, New Delhi.
23.	Nuclear Science and Technology Orientation Course conducted at Bhabha Atomic Research Centre (BARC).
24.	Junior Command Sigs (conducted during the periods 1960 to 1977) at MCTE Mhow.
25.	Officers Radio Equipment Course (ORE) at MCEME Secunderabad.
26.	Officers Radar Equipment Course (ORE) at MCEME, Secunderabad.
27.	Officers Armoured Fighting Vehicle Equipment Course (OAFVE) at MCEME Secunderabad.
28.	Officers Armament and Instrument Equipment (OAID) Course at EME School, Vadodara.
29.	Course on Capital Repairs to Rocket Truck BM-21 at USSR.
30.	Bio-Medical X- Ray Equipment Maintenance Course, USA.
31.	Post Graduate Course M Sc in Opto-Electronics in UK.

## ANNEXURE 31

(See Para 138B(1))

### Specimen Form for claiming Technical Allowance

#### Part I

1. Personal No ----- 2. Rank ----- & Name in full -----

3. CDA A/C No. ----- 4. Date of Commission -----

5. Unit-----

6. **Auth:-** Technical Allowance under MoD letter No. 1(26)/96/XXII/D (Pay/Services) dated 29 Feb 2000 and DGMT, GS Br, AHQ letter No. A/63088/GS/MT-10 dated 26 Nov 01, as amended vide No. A/63088/GS/MT-10 dated 07 Jul 03 /08 Sep 03/ 28 Jan 04 and Letter No. A /63088/GS/MT-10 dated 29 July 2003 **AND/OR** Letter No. A/63088/GS/MT-10/795-C/D (GS-II) dated 25 Jun 2010.

Srl. No.	Qualification	Srl. No. of Gol letter dated 25 Jun 10	School/ College/ Establishment/ Institution	Period attended From----- To-----	Date on which qualification acquired	Authority

7. Certificate:

I certify that:

i) I have completed YO/Equivalent to YO course on \_\_\_\_ (date) \_\_\_\_.(If applicable)

ii) I am entitled to Technical Allowance at the rate of ` ..... p.m. under MoD letter *ibid*.

iii) I have exercised option for Technical Allowance for the above qualification which is listed for entitlement of Qualification Grant also, (If applicable)

Signature of the Claimant

8. Recommendation:

Certified that the officer is actually deployed on Technical and Maintenance duties.

(To be furnished in the case of re-employed officers only).

(OC / CO unit)

#### Part II

Verification:

9. Entitlement of Tech Allowance as per Para 6 above is verified and found correct.

#### Authority

10. Certified that the officer's records have been verified and he/she is entitled to Technical Allowance at ` \_\_\_\_\_P.M. vide GoI, MoD letter No 1(26)/96/XXII/D (Pay/Services) dated 29 Feb 2000 and DGMT, GS Br, AHQ letter No. A/63088/GS/MT-10 dated 26 Nov 01, as amended vide No. A/63088/GS/MT-10 dated 07 Jul 03 /08 Sep 03/ 28 Jan 04 and letter No. A /63088/GS/MT-10 dated 29 July 2003 **AND/OR** Letter No. A/63088/GS/MT-10/795-C/D( GS-II) dated 25 Jun 2010.

11. *Certified that the officer is actually deployed on Technical & Maintenance duties as approved by IHQ of MoD (Army).*

*Date:*

*Signature*

*Corps Dte*

*Rank & Name*

*(Seal)*

*Appointment*

---

## **ANNEXURE 32**

**(See para 139)**

### **Instructions for the Maintenance of Register of Officiating Command Allowance**

**Object:** To have a record of Officiating Command Allowance claims in respect of NCC Officers.

The following procedure will be followed in auditing of claims.

Claims on account of Officiating Command Allowance in respect of NCC Officers will be sorted by the Record Section and transmitted to the Section in LW dealing with the particular NCC Unit/Formation. Claims will be audited by the Section in LW with reference to the Nominal Roll of the Unit. When the claims are admitted in audit, the Section in LW will make an appropriate Note in the Nominal Rolls of the concerned month(s) so as to ensure that no double claim is admitted.

A register in the proforma given below will be maintained by the concerned Sections in LW for keeping a record of payments of all such claims.

Name of the Unit:

Sl. No.	Rank, Name and NCC No. of the NCC officer to whom the claim pertains	Particulars of the incumbent in whose place officiating	Period of claims	
		Personal No., Rank & Name and CDA (O) Account No.	From	To
1	2	3	4	

Amount admitted	Remittance to Public Fund Account No.	Initials of SO(A)/AAO	Remarks
5	6	7	8

Separate pages will be allotted for each NCC Unit/formation and an index of the pages so allotted will be maintained on the first few pages of the register. Each entry in the register will be attested by the SO(A)/AAO. The register will bear a Control Number to be obtained from the Technical Section. While making an entry in the register, it will be ensured that the claim for the same period was not received before and admitted in audit. He/She will then make the payment of the claim after making necessary endorsement in the L.W. IRLA of the permanent incumbent in whose place the officiating arrangement was made. A suitable intimation will also be sent by the Section in LW to the officer informing of the payment made. The claim will then be filed in the case file of the permanent incumbent.

The term 'Permanent incumbent' used here connotes the particular officer in whose place the NCC officer is appointed to officiate. In cases where there is no regular incumbent of the appointment (as in the case of an CO/OC who is permanently posted out and no regular officer has been appointed in his/her place) the last regular incumbent of the post may be viewed as permanent incumbent.

The register will be submitted through the SO (A)/AAO to the Accounts Officer of the Ledger Section by the 5th of each month for scrutiny.

## ANNEXURE 33

(See para 141)

### **Instructions for maintenance of Register for recording payments on account of Rehabilitation Assistance to released SSC Officers**

**Object:** To record the payment of Rehabilitation Allowance to be released to Short Service Commissioned officers and to watch recovery wherever the amount becomes due to be refunded.

The Register will be maintained in the format shown below. The relevant particulars of the SSC Officer to whom Rehabilitation Assistance is paid will be noted in columns 1 to 6 of the register at the time of payment of the claim for the assistance. On completion of one year from the date of release of the officer, the Ledger Wing Section will specifically watch for the certificate from the Director General, Resettlement, New Delhi to the effect that the officer could not secure any employment. When the certificate is received, column 7 of the register will be completed and the item will be closed. In cases where the officers have secured employment within one year of release, Ledger Wing Section will initiate action and watch recovery action in terms of the surety bond executed by the officer.

The register will be reviewed monthly and submitted to the Accounts Officer by the fifth of each month and once in a quarter to the Wing Officer by the 5th of January, April, July, October.

Register of Rehabilitation Assistance to SSC Officers

Sl. No.	Personal No.	Rank and Name of the Officer	CDA (O) Account Number	Amount of Rehabilitation Assistance granted	Date of payment	No. and date of D.G Resettlement intimating that the officer could not secure employment within one year of date of release.	Remarks
1	2	3	4	5	6	7	8

**ANNEXURE 34**

**(See para 141)**

*Surety Bond for the purpose of payment of rehabilitation assistance to those granted Short Service Commission in Indian Armed Forces:*

KNOW ALL MEN BY THESE PRESENTS THAT I ..... SON OF ..... Resident of ..... in the District of ..... formerly employed as a ..... in the .....(hereinafter called "the surety") am held and firmly bound up to the President of India (hereinafter called "the Government" which expression shall include his successors and assignees) in the sum of `7000/- (Rupees seven thousand only) and all costs between attorney and client and all charges and expenses that shall or may have been incurred by or occasioned to the Government to be paid to the Government FOR WHICH PAYMENT TO BE well and truly made I hereby bind myself, my heirs, executors, administrators and representatives firmly by these presents. As witness my hand this ..... day of ..... two thousand and .....

Where the Government has agreed to grant to ..... Son of ..... a resident of ..... in the district of ..... at present unemployed since his/her release from the Army while serving lastly with ..... (hereinafter called "the grantee") at the grantee's own request a grant of `7000/- (Rupees seven thousand only) for his/her self employment and whereas THE GRANTEE HAS undertaken to repay the said amount in one lump sum in case he/she gets employment in private or public sector or in any Union or State Department before the expiry of one year of his/her release from the Army.

And whereas in consideration of the Government having agreed to grant the aforesaid rehabilitation assistance to the Grantee the Surety has agreed to execute the above bond with such condition as hereunder is written.

NOW THE CONDITIONS OF the above written bond is that if the said Grantee gets employment in private or Public Sector or in any Union or State Department before the expiry of one year of his release from the Army shall cause to be paid to the Government in one lump sum and then this bond shall be void otherwise the same shall be and remain in full force and virtue.

The objection undertaken by the Surety shall not be discharged or in any way effected by an extension of time or any other indulgence granted by the Government to the said grantee whether with or without the knowledge or consent of the surety.

The Government has agreed to bear the Stamp Duty, if any, of this document.

Signed and delivered by

the said .....  
at .....  
this .....  
of .....  
20.....

(Signature of Surety)  
Designation .....  
Office to which attached .....  
.....

In the presence of:-  
(i) .....  
(ii) .....  
Signature, Address and Occupation of Witness

ACCEPTED  
For and on behalf of the President of India.



**ANNEXURE 35**

**(See para 141)**

*Register of Rehabilitation Assistance granted to SSC OFFICERS*

<i>Sl. No</i>	<i>Personal No.</i>	<i>Rank &amp; Name of the officer</i>	<i>CDA (O) A/c No.</i>	<i>Amount of Rehabilitation Assistance granted</i>	<i>Date of payment</i>	<i>No. &amp; date of DG resettlement intimating that the officer could not secure employment within one year of date of release</i>	<i>Remarks</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>

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**ANNEXURE 36**

(See Para 143(ii)(g))

C.D.A.F.284P  
No.  
OFFICE OF THE PCDA (O)  
GOLIBAR MAIDAN,  
PUNE-411 001  
Dated

To

.....

.....

Sub: Advance for the purchase of Motor/Car Cycle in respect of Personal No.....Rank, Name & CDA (O) Account No.....

Ref: Memo No. .... dated .....

HQrs letter No. .... dated .....

1. Contingent Bill No. .... Dated..... for ` ..... received with HQrs Memo No. quoted above has been passed for ` ..... and the amount has been remitted to the officer's Bankers (viz. .... ..) The date of remittance/uploading the payment on SBI-CMP system is the date of drawal of Advance, vide AO 335/57 & 247/62.

**Recovery of Advance including interest**

2. The recovery will be noted in ..... installments of ` ..... each and last installment of ` ..... only, commencing from the officer's pay for ..... payable on ..... onwards. The first and second installment of the advance will be recovered from the officer's pay for ..... His/her Pay Account of ..... having been closed prior to the payment of the advance. Interest due on the advance will be recovered in one or more installments after the principal is fully repaid.

**Documents to be submitted**

3. The following documents should be furnished immediately after the Car/Scooter is purchased.

**Dealers Stamped Receipt and Bill for purchase price**

4. Dealers stamped receipt in original for the actual price (Para 3 of AI 4/S/66 refers) paid by the officer for the purchase of Motor Car/Motor Cycle/Scooter. The bill showing full details as to how the purchase price was arrived at, should also be attached for verification.

**Mortgage Bond and Witness**

5. Mortgage Bond vide Appx. 'G' to AI 4/S/66 executed in the presence of O.C. Station. Or other similar authority as soon as the purchase is made that is not later than the day after the date of purchase vide Para 6 of AI 4/S/66 (Two persons should witness each of the signatures).

**Refund of excess advance over actual price**

6. If the actual price of the vehicle as defined in Para 7 of AI 4/S/66 is less than the amount of advance drawn the unspent balance should be immediately deposited into the Treasury for credit to PCDA (O) vide Para 7 of AI 4/S/66 and the Treasury receipt forwarded to this office alongwith the above documents.

**TIME LIMIT WITHIN WHICH**

**(a) PURCHASE OF VEHICLE IS MADE OF and**

**(b) EXTENSION OF TIME LIMIT IS TO BE APPLIED FOR WHEN GOVT. SANCTION IS NECESSARY FOR EXTENSION OF TIME LIMIT.**

Please see Para 2 of AI 4/S/66 according to which the vehicle is to be purchased and delivery obtained within one month of the drawal of the advance i.e. .... In case the purchase of the vehicle is not completed by the officer before the due date, he should refund the full amount of advance. If however he/she wished to apply for extension of the time limit in the circumstances stated in Para 13 of AI 4/S/66, he/she should apply before ..... to the sanctioning authority under advice to this office. Please also see AI 120/62.

Insurance

**Insurance cover shall not be required for Motor Conveyances.**

Please note that failure on the officer's part to:-

(a) Purchase the vehicle within the stipulated period of one month from ..... or to apply before ..... for sanction for extension of time.

(b) Submit the documents mentioned in Paras (3)(4) & (6) above as soon as the vehicle is purchased entire repayment of the entire advance in one lump sum. Army Order 120/62 refers.

Please acknowledge receipt.

Accounts Officer (O)

Copy to :- 1. Headquarters

-----  
-----  
-----

With reference to your memo No. .... Dated ..... according Sanction to the advance for the purchase of Motor Car/Cycle and Memo No. .... dated ..... forwarding the claim.

Please acknowledge receipt.

SAO / AO

## ANNEXURE 37

(See Para 143(ii)(h))

### **Instructions for the maintenance of Register for Advance to purchase Motor Car/Personal Computer/ Motor Cycle**

**Object :** To keep a note of the cases in which advances for purchase of Motor Car/ Personal Computer /Motor Cycle advance are paid and to watch receipt of documents and Renewal of Insurance on due dates.

A Register for recording payments of advances for purchase of Motor Car/Personal Computer/ Motor Cycle/ Scooter and for watching receipt of the requisite documents or due dates of the vehicle purchased out of Govt. advance will be maintained by each Section in LW in the proforma given below. The columns of the Register will be completed as and when the claim is paid and when the documents are actioned. The completion of the Register should not, for any reason, be postponed to a later date.

2. With a view to have an effective control over the outstanding items and to pursue them to finality a few pages at the end of the Register will be allotted for recording the results of monthly review in the summary of outstanding under the headings given in the proforma below:

3. The Register will also be used to record payments of advances for the payment of customs duty on Motor Cars purchased by officers posted abroad and brought by them to India on their transfer.

4. The Register will be submitted to the Accounts officer/Wing Officer by the 25th of each month through the SS Group of Ledger Wing.

5. The Register together with a summary of the items outstanding for more than two months should be submitted by the Wing Officer LW, on the 5th Jan and 5th July every year through Technical Section to the PCDA for his information.

#### **Proforma for Summary Outstanding:**

Sl. No.	Item No. in the M.C. Register	Rank, Name & A/c No. of the Officer	Nature of irregularities	
			Delay in the purchases of a vehicle beyond the permissible limits	Non-hypothecation of vehicle
1	2	3	4(a)	4(b)

Sanctioning Authority to whom referred.	No. & date under which referred.	Date on which reminders issued.	No. & date of final reply received from the Sanctioning Authority	Nature of action taken by Section on the Orders of Sanctioning Authority	Dated initials of the S.O.(A)/ AAO when the case is finalized
5	6	7	8	9	10

**Proforma for the Motor Car/Motor Cycle Advance Register**

Sl. No.	Rank & Name of the officer	Account No	Amount of advance sanctioned	Sanctioning Authority	Date of issue of payment	Initials of the SO(A) / AO	Date of receipt of documents			Date of liquidation of Advance plus Interest	Date of dispatch of documents to officer on liquidation of advance + interest	Remarks
							A g r e e m e n t  F o r m  A n n e x  , A	M o r t g a g e  b o n d  A n n e x  , C	D e a l e r s  r e c e i p t			

**ANNEXURE 38**

(See Para 144)

**Instruction for the maintenance of House Building advance Register.**

**Object:** To keep a note of the cases in which advances for house building purposes are paid, their liquidation alongwith interest thereon and intimation to G's Branch for release of documents to the officer etc.

1. The total amount of Advance sanctioned for House Building purposes is disbursed in installments subject to fulfillment of certain conditions before release of each installment. The recovery of the advance is spread over a long period. With a view to have an effective control and also to watch the outstanding items to a finality by Sections in Ledger Wing, a Register in the proforma given below, will be maintained by each Section in LW to record the cases where house building advance has been paid. A separate page will be allotted for each case. The columns of the Register will be completed as and when the claim is paid or the documents received are actioned. The completion of the Register should not, for any reason, be postponed to a later date. All the outstanding items will be reviewed monthly and pursued to finality by suitable follow-up action. With reference to column No.8 of the Register, it will be ensured that the recovery is commenced in the correct month.

2. House Building Advance Register will be reviewed every month to ensure that it is complete in all respects. The Register will be submitted to the Accounts Officer/Wing Officer by 25th of each month for their inspection.

**PROFORMA FOR HOUSE BUILDING ADVANCE REGISTER**

Personal No. : \_\_\_\_\_ Total amount of Advance: ` \_\_\_\_\_  
 CDA Account No. : \_\_\_\_\_ Authority for sanction: \_\_\_\_\_  
 Rank & Name : \_\_\_\_\_ AG's Branch letter No.\_\_\_\_  
 \_\_\_\_\_ Date \_\_\_\_\_  
 Name of the Unit \_\_\_\_\_ No. of Installments in which refund  
 at the time of drawal of Principal amount authorized:  
 of advance : \_\_\_\_\_  
 Date of Commission: \_\_\_\_\_  
 Date of Retirement: \_\_\_\_\_

Sl. No	Purpose of Advance : Rule 3 of Appx 'B' to A.O.13/S /58		Installment payment	Amount	Date of payment released	Date of completion of House Rule 7(a) (ii)	Recovery commenced from the month	Recovery of Principal amount completed in the month	Interest Recovery commenced from the month	Recovery of interest amount completed in the month	Recovery of interest amount completed in the month	Refund through Month No. & Date	Pending Memo No. & Date	Intimation to AG's Branch letter No. & Date	Remarks
	Construction	Ready Built	Yes (Number)	No											

## **ANNEXURE 39**

(See Para 144(v)(f))

### **Memorandum of information House Building Advance**

1. Rank and Name
  2. Nature of Commission
  3. Date of Birth
  4. Date of Commission
  5. Name of Unit/Formation
  6. Pay in Pay Band + Grade Pay + MSP (plus Dearness Allowance)
  7. Date on which the officer will attain the age of compulsory Retirements.
  8. Date of Application for advance
  9. Purpose for which advance is granted
  10. No. and date of IHQ of MoD (Army) letter sanctioning the advance.
  11. Total amount of advance sanctioned.
  12. Whether the Original Copy of the Application form has been received with the letter of sanction received from IHQ of MoD (Army).
  13. No. and date of IHQ of MoD (Army) letter sanctioning disbursement of advance (here specify the particular installment.)
  14. Disbursement of advance together with date of payment.
    - (i) For purchase of land: 20% of the sanctioned advance.
    - (ii) For construction of new house or enlarging living accommodation: Advance to be paid in three installments.
    - (iii) For construction of new house on vacant plot owned by the officer, first installment to be released on receipt of Registered Mortgage Deed by AHQs.
    - (iv) For purchase of a ready built house or for repaying a loan taken by the applicant: Lump sum.
- Note:** Payment of advance to be regulated under the Rules given in Rule 5 of Appendix 'B' to S.A.O. 02/S/57 as amended vide S.A.O. 13/S/68, based on the certificates to be furnished by the Officer, as required by Rule 7 *ibid*.
15. Repayment of Advance: (Monthly rate of recovery)
- Note:** Recovery of advance shall be made in not more than 180 instalments and interest in not more than 60 instalments.
16. Month from which recovery of advance will commence.

AAO/SO(A)

SAO/AO

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**ANNEXURE 40***(See Para 145(2))*

<b>Sl. No.</b>	<b>Reason for Retention</b>	<b>Period of Retention Allowed</b>	<b>Authority</b>
1.	Posting to non- family station	2 months. Period can be extended by the Area Commander.	Para 20 & 66 of SAO 10/S/86
2.	On transfer from one family station to another	2 months	Para 65 & 66 of SAO 10/S/86
3.	Posting to Field /Op Area	Till such time the officer is posted to a peace station	Para 6c. AO 191/79
4.	During annual leave/ sick leave etc.	During entire period of leave	Para 80 of SAO 10/S/86
5.	After retirement (Excepting own house)	3 months	GoI, MoD letter No.13(1)86/D(Q&C) dated 3 Jul 91 and Para 76 of SAO 10/S/86
6.	On children's education ground	Till the end of the current school/college Academic Year	GoI, MoD letter No. A/87832/Q3 (B-i) /176/Q/D/(Q & C ) dated 3 Apr 73, AO 528/73 & Para 70 of SAO 10/S/86
7.	After invalidment (excepting own house)	3 months	Min. of Def letter dated 03 Jul 91, Para 98 of SAO 10/S/86
8.	On course / Ty Duty Overseas.	For the duration of the course/temporary duty (normally less than one year)	Para 91 of SAO 10/S/86
9.	Course of Instructions in India	Duration of the course or 6 months, whichever is less	GoI, MoD No.65933/Q3b. 6206/D(C&L) dated 29 Apr 53 as amended vide 65933/Q3 b. 428/D(M&Q) dated 22 Oct 56 & Para 88 of SAO 10/S/86
10.	During local courses/ exercises	Period of duration of course/exercise or 6 months, whichever is less	GoI, MoD letter No. 65933/Q3b. 206/D(C&L) dated 29 Apr 53



11.	On death of the officer	6 months from the date of death of the officer. Extension of further 4 months on educational ground till expiry of school/college academic year, whichever is less	Para 93 & 95 of SAO 10/S/86 & GoI, MoD letter No. 58216/Q3(B-1)4207/A/D (Q&C) dated 29 Aug 89
12.	On emergency moves	Accommodation can be retained beyond two months, if necessary.	AHQ letter No.22133/EIC/E2 dated 06 Apr 50
13.	After the death of the wife of an officer (with no dependent children)	Maximum four months from the date of death of the officer's wife	GoI, MoD letter No. /24382/Q3(B- i)/2713/D(Q&C) dated 11 Jun 69 & Para 97 of SAO 10/S/86
14.	While proceeding on deputation and on reversion there from	Maximum two months	Para 84 and 86 of SAO 10/S/86, AI 122/66 as amended vide CS 92/66878/69
15.	On termination of re-employed service	i. Two months, provided this was not availed of on Release/Retirement from previous Service.  ii. Balance of the un-availed portion of the above concession, if availed previously.	GoI, MoD letter No.87246.Q3(B-i) /3253/A/D(Q&C) dated 25 Jul 67 as amended vide letter 87246.Q3(B-i)/3754/Q/D (Q&C) dated 26Aug 68, CGDA's letter No.10264/ AT-S dated 26 Jun 69 and Para 78 of SAO 10/S/86
16.	During Study Leave for all arms of officers	Entire period of Study Leave whether living in Govt./private houses/ own houses on HRR basis. Provision of accommodation at duty station of Study Leave with certain conditions	AHQ, QMG's Br letter No. 62094/Q3(B-I) dated 6 Jun 78, Para 83 of SAO 10/S/86,  AHQ, QMG's Br. Letter No. 62094/Q3(B-I) dated 22 Dec 80 and Para 47 of SAO 10/S/86
17.	Hiring of accommodation at Delhi/New Delhi by officers posted to Field/Operational Areas	Fresh hiring of accommodation at Delhi/ New Delhi on rent reimbursement basis by officers posted to Field / Operational areas is permissible.	GoI, MoD letter No. A/53358/Q3 (B-i)/5253/Q/D(Q&C) dated 13 Dec 68 as modified by No. A/53358/Q3(B- i)/2729/Q /D/(Q&C) dated 13 Jun 69

18.	During Release/ Terminal Leave	2 months	Para 81 of SAO 10/S/86
19.	Posting to high risk, high intensity and insurgency areas	6 months as against 2 months in Delhi and New Delhi only	GoI, MoD, O/O the JS (Trg) & CAO, New Delhi letter No. 39987/12/CAO/Q-1 dated 07 Mar 95

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**Annexure 41**

(See para 145.3)

Sl. No.	Type of Accommodation	Range of Living Area (in Sq Mt)	Revised Standard flat rate of LF p.m. w.e.f. 01/07/2013	Revised rates of LF @50% of Standard rate p.m. w.e.f. 01/07/2013 for Service Officers	Revised Furniture rates@50% of LF Rates p.m. w.e.f. 01/07/2013 for Service Officers
1.	IV	59 to 75	` 500/-	` 250/-	` 125/-
2.	IV	76 to 91.5	` 625/-	` 312.50/-	` 156.25/-
3.	V (also called D-II)	Up to 106	` 875/-	` 437.50/-	` 218.75/-
4.	V (also called D-I)	Beyond 106	` 1065/-	` 532.50/-	` 266.25/-
5.	VI (also called C-II)	Up to 159.5	` 1305/-	` 652.50/-	` 326.25/-
6.	VI (also called as C-I)	Beyond 159.5	` 1565/-	` 782.50/-	` 391.25/-
7.	VII (also called as E-II)	189.5 to 224.5	` 1835/-	` 917.50/-	` 458.75/-
8.	VIII (also called E-III)	243 to 350	` 2630/-	` 1315/-	` 657.50/-
9.	VIII (also called E-III)	350.5 to 522	` 3875/-	` 1917.50/-	` 968.75/-

**HOSTEL ACCOMMODTION:**

Sl. No.	Category of Suite	Living Area (Sq.Mt.)	Revised L F Rates p.m. @50% of Standard LF w.e.f. 01/07/2013	Revised Furniture Rates p.m. @50% of LF Rates w.e.f. 01/07/2013
1.	Single Room	21.5 to 30	` 167.50	` 83.75
2.	Single Room	30.5 to 39.5	` 237.50	` 118.75
3.	Double Room	47.5 to 60	` 325/-	` 162.50

For Servant Qtr and garages allotted independent of the regular accommodation/hostel, the flat rates may be recovered @ ` 60/- p.m. and @ ` 35/- p.m. respectively.

Authority:- Gol, MoD letter No. 1/1/2014(Q&C) dated 23/4/2014.

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## Annexure 42

(See para 155(a))

### CHILDREN EDUCATION ALLOWANCE

#### FORM I

1. Certified that my child/children mentioned below in respect of whom Children Education Allowance is claimed is/are wholly dependent upon me.

Sl. No.	Name of the child	Date of Birth	Child I/II (Number of children exceeds only when second child birth resulting in twins or multiple births)	School/College Name with Location	Class in which the child is studying (Nursery i.e. two years prior to Std I) (Std I to Std XII) (Std XI & XII held by junior colleges/schools affiliated to Universities or Board of Education)	Amount of Children Education Allowance claimed	Amount claimed for the period from Sep-----to Nov--- -- Qtr I Dec-----to Feb--- -- Qtr II Mar-----to May--- -- Qtr III Jun-----to Aug--- -- Qtr IV
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.							

Certified that:

- (i) My child /children in respect of whom Children's Education Allowance is claimed is/are studying in the school (s) mentioned in column (3) which is/are recognized school (s) (Not applicable to schools run by Central Govt./State Govt./Union Territory Administration/Municipal Corporation/Municipal Committee/Panchayat Samiti/Zilla Parishad) (Also not applicable for physically/Mentally handicapped child).
- (ii) Age of the child does not exceed 20 years (22 years in case of disabled child).
- (iii) My wife/husband is/is not a Central Govt. servant.
- (iv) My wife/husband is a Central Govt. servant but she/he will not claim Children's Education Allowance in respect of our child/children
- (v) Reimbursement of CEA being claimed is on account of expenditure for items mentioned in GoI, MoD letter No.1(66)/2008/D(Pay/Services) dated 25 Feb 2009 and amendments thereof.
- (vi) CEA being claimed including the amounts claimed in earlier quarters for the academic year does not exceed ` 15000/- (for normal child)/ ` 30000/- (in case of disabled child) – per annum (as the case may be).
- (vii) CEA is claimed for Ist /IInd year i.e. initial two years of a diploma/certificate courses from Polytechnic/ITI/Engineering College after 10<sup>th</sup> standard since no CEA is granted for the child for 11<sup>th</sup> and 12<sup>th</sup> standard.
- (viii) CEA is being claimed for entire academic year/first/second/third/fourth quarter during the academic year -----  
---- to -----
- (ix) The period for which CEA being claimed does not include any 'Dies -non' service period
- (x) CEA claim is not time barred. / The claim is time barred. However, waiver sanction of Competent Authority under Rule 188 FR Pt.I is enclosed herewith.
- (xi) I have not claimed Hostel Subsidy for the above period.
- (xii) In the event of any change in particulars above affecting entitlement of CEA, will be intimated promptly and also excess amount refunded if any.

(Signature of the claimant officer)

**Annexure 43**  
(see para156)

**FORM II**

**HOSTEL SUBSIDY**

1. Certified that my child/children mentioned below in respect of whom Hostel Subsidy is claimed is/are wholly dependent upon me.

Sl. No	Name of the child	Date of Birth	Child I/II (Number of children exceeds only when second child birth resulting in twins or multiple births)	School/ College Name with Location	Class in which the child is studying (Nursery i.e. two years prior to Std I) (Std I to Std XII) (Std XI & XII held by junior colleges/schools affiliated to Universities or Board of Education)	Amount of Hostel Subsidy claimed	Amount claimed for the period from Sep-----to Nov----- Qtr I Dec-----to Feb----- Qtr II Mar-----to May----- Qtr III Jun-----to Aug----- Qtr IV
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.							

2. **Certified that:**

- (i) The Hostel Subsidy is being claimed for first/second child for the standard ----- (Nursery to Twelfth) (Number of children exceeds only when second child birth resulting in twins or multiple births)
- (ii) My wife/husband is/is not a Central Govt. servant.
- (iii) My wife/husband is a Central Govt. servant but she/he will not claim Hostel Subsidy in respect of our child/children
- (iv) The reimbursement of Hostel Subsidy being claimed is on account of Hostel charges and expenditure for items mentioned in GoI, MoD letter No.1(66)/2008/D(Pay/Services) dated 25 Feb 2009 and amendments thereof.
- (v) Hostel Subsidy being claimed including the amounts claimed in earlier quarters for the academic year does not exceed `45000/-(`90000/- (in case of disabled child) – per annum (as the case may be).
- (vi) Hostel Subsidy is being claimed for entire academic year/first/second/third/fourth quarter during the academic year ----- to -----
- (vii) The residential school/institution for which Hostel Subsidy is being claimed, is located beyond a distance of 50 k.m. from the residence of the officer
- (viii) The period for which Hostel Subsidy being claimed does not include any 'Dies non' service period
- (ix) Hostel Subsidy claim is not time barred/The claim is time barred. However, waiver Sanction of Competent Authority under Rule 188 FR Part I is enclosed herewith.
- (x) I have not claimed CEA for the above period.
- (xi) In the event of any change in particulars above affecting entitlement of Hostel Subsidy, will be intimated promptly and also excess amount refunded if any.

**(Signature of the claimant officer)**

**Annexure 44**

(see para156)

**Certificate of the Headmaster/Principal of Boarding School for Hostel subsidy:**

**HOSTEL SUBSIDY**

**FORM III**

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(Name of the School and place)

(Particulars of boarders admitted to the Hostel)

1. Name of Boarder \_\_\_\_\_
2. Name of Parent \_\_\_\_\_
3. Class to which admitted \_\_\_\_\_
4. Class in which now studying \_\_\_\_\_
5. Date of admission in the Hostel \_\_\_\_\_
6. Period during the year for which the child or children to stay in the hostel  
From \_\_\_\_\_ to \_\_\_\_\_  
(a)  
(b)  
(c)
7. The vacation of the school is from \_\_\_\_\_ to \_\_\_\_\_  
and Hostel Charges of ` \_\_\_\_\_/-have been received for this period.

Signature of Headmaster/Principal

Seal of the School

Date \_\_\_\_\_

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## Annexure 45

(See para 166)

### **Instructions for the Maintenance of Central Register for watching Government sanctions for retention in service of Lt. Generals beyond age limit of completory tenure in LW Section 18.**

**Object:** To avoid over payment in cases where officers have to retire on reaching age limit for compulsory Retirement or completion of tenure as the case may be.

With a view to ensure that sanction is actually forthcoming for retention in service of Lt. Generals of all arms/services and Brigadiers of the Veterinary, Remount and Military Farms after the age limit for compulsory Retirement/completion of tenure, as the case may be, a Register should be maintained with reference to Gazette Notifications notifying the date of compulsory Retirement. The register should be kept posted up to date and should be reviewed on the 5th of every month. The Sections should call for the sanction of the Government for the retention in service of these officers, who would be attaining the age limit for Retirement or who would be completing the period of their tenure. At least one month in advance, action taken by the section should be noted in the Register. In cases, in which sanction of the Government is not received in time, it should also be watched as to whether the sanction of PCDA (O) is obtained for admitting Provisional Payment beyond the date of age limit for compulsory Retirement/completion of tenure.

The register should be submitted to the Wing Officer for inspection by the 10th of every month, by Section.

#### Proforma for the Register

Sl. No	Name of the officer with Personal No. and appointment held	CDA (O) Account Number	Date of Birth	Date of first Commission	Date of attaining the age for compulsory Retirement	Date of completion of tenure	No. and date of the memo calling for Govt. sanction	No. & date of Govt. letter sanctioning the retention beyond age limit for compulsory Retirement or completion of tenure	Initials of AAOs.
1	2	3	4	5	6	7	8	9	10

## Annexure 46

(See para 167.1)

### **Instructions for maintenance of Permanent 'A' List.**

Object: To have a permanent list of officers paid by the Section.

Each group in the LW Sections will maintain two permanent lists of IRLAs called Permanent 'A' List and Permanent 'B' List.

2. Permanent 'A' List Register will contain a list of all the Accounts received in the Section from other Sections or Section of LW organization(AT) and will be maintained in the proforma given below. Whenever an officer's Account is transferred in either from another Section or from LW SS Org (AT) (so far as Accounts of newly commissioned officers, re-employed officers etc. are concerned), suitable entries will be made in the Permanent 'A' List Register. Similarly entries will be made when IRLAs are transferred from one task-holder to another within the same Section also. In col. 6 of this Register, the 'B' List No. of the Section/task with in the Section from which the Account is transferred in will be entered.

3. The Register will be submitted to the Accounts officer of the Section in the beginning of each month together with the IRLA report and the permanent 'B' List.

---

#### **Permanent 'A' List**

Sl. No.	Account No.	Rank & Name of the officer	Task to which given	Name of Units/Formation in which serving		Section and Task No. from which received	'B' list of the transferring Section	Remarks
				From	To			
1	2	3	4	5		6	7	8

---



## Annexure 47

(See para 167.1)

### **Instructions for the maintenance of the permanent 'B' List Register.**

*Object :To have a record of the IRLAs transferred out of the Section and also to ensure that the Accounts with the case files have been handed over to the concerned LW Sections/ Task holder with in the Section, Permanent Record Section/ Ledger Wing Co-ordination (Organization/Audit) Section as the case may be.*

*Each Section in LW will maintain two permanent lists of IRLAs called the Permanent 'A' list and Permanent 'B' list.*

*2. Permanent 'B' List Register will contain a list of all Accounts transferred out of the Section and also from one task holder to another in the same Section. When Army officers are transferred from one unit/formation to another, the disbursement IRLAs with the case files will be transferred to the concerned Sections of LW dealing with the respective units/formations through the Register. When an officer becomes Non-Effective on Release / Resignation / Retirement / Termination of service etc., the Disbursement and Entitlement IRLAs stitched with the case file will be transferred to Permanent Record Section through this Register. In cases where an officer has become Non-Effective but has been re-employed, if Account has not yet been transferred to Permanent Record Section, the Account will be transferred to LW (Organization) Audit through this 'B' List Register for being allocated to the new Ledger Section concerned.*

*3. The Permanent 'B' List Register will be maintained in the proforma detailed below:-*

*4. The Permanent 'B' List Register will be submitted to the Accounts Officer along with the Permanent 'A' List and IRLA Report in the beginning of each month.*

#### **Permanent 'B' List**

'B' List No.	CDA(O) Act No. (without PREFIX)	Perso nal No.	Rank & Name of the officer (in Block letters)	Prese nt Task No.	Old unit from which transfere d	Units/For mation in which transfere d	LW Section and Task No. or Permane nt Record Section. Or LW Co- ord(Org/ Audit) to which transferr ed	'A' List Item Sl. No. of the receiving Section	Receivi ng Section 's SAO/A O/AAO 's Signatu re	Rem arks
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>

**ANNEXURE 48**

**(See Para 167.2)**

**Statistics of IRLAS**

---

<i>Section</i>	<i>Month</i>	<i>Group 1</i>	<i>Group2</i>
1. <i>No. of Effective Ledgers</i>			
2. <i>No. of Non-Effective Ledgers</i>			
3. <i>No. of TA/MBBS/Students/Embassy &amp; Other Officers.</i>			
	1	2	
<i>List 'A'</i>			
<i>List 'B'</i>			
			<i>Accounts Officer (O)</i>

---

**ANNEXURE 49**  
**(Referred to in Note under Para 167.2)**

CDA (O) F: Revised

1. CDA (O) Account No.:
2. Rank and Name:
3. Present Section: Future Station:
4. Previous Unit: Old/Present Unit:
5. Reasons for transfer (quote page etc)
  - (A) Motor Car/Cycle Advance
  - (i) Page No.
  - (ii) Page No.
  - (B) House Building Advance
  - (i) Page No.
  - (ii) Page No.
  - (iii) Page No.

Certified that the Account of Rank and Name \_\_\_\_\_ CDA(O) A/c No. \_\_\_\_\_ has been transferred to Section \_\_\_\_\_ with closing CR/DR balance of \_\_\_\_\_ and the same will be found included in the Fd. Dep. Statement (0/016/01) for the month of \_\_\_\_\_. Necessary remarks to this effect have been made against the item concerned in the Fd. Dep. Regt. Item No. \_\_\_\_\_

Dated the \_\_\_\_\_ 20 \_\_\_\_\_ Signature of the Transferring SAO/AO

PART II

I am willing to accept this Account \_\_\_\_\_  
, \_\_\_\_\_ in respect of Personal No. \_\_\_\_\_ Rank and Name \_\_\_\_\_ CDA(O) A/c No. \_\_\_\_\_ now received from Section \_\_\_\_\_ in the month of \_\_\_\_\_. Necessary entry has been made in the Fd. Dept Register Item No. \_\_\_\_\_.

Date: \_\_\_\_\_ / \_\_\_\_\_ /20--. \_\_\_\_\_ Signature of Receiving SAO/AO

Part III

I reject this Account for the reasons stated below:-

- (1) \_\_\_\_\_
- (2) \_\_\_\_\_
- (3) \_\_\_\_\_

Dated the \_\_\_\_\_ Signature of the SAO/AO

---

**ANNEXURE 50**

(See Para 168.5(e))

PCDA (O) F: 286  
No. LW/ / /  
Office of the PCDA (O)  
Golibar Maidan,  
Pune-411 001  
Dated:

To

(Rank & Name of the Officer)

.....  
.....

Sub. : Advance of Pay on IAFF – 1034 \_\_\_\_\_

Cheque No(s). _____ _____	On verification of the last Advance of Pay drawn by you on Field Cheque Book (IAFF-1034), it is observed that:
---------------------------------	--

*the marginally noted Field Cheque/Cheques has/have not been received in this office. Please intimate as to whether the same is / are cancelled, & if not, inform this office the amount of Advance drawn by you on the said Cheque/Cheques, giving the details regarding the designation of the Field Cashier or other authority from whom the Advance was drawn and the date/dates of drawal.*

*An early reply is requested.*

SAO/AO (Ledger Section)

**ANNEXURE NO.51**

(Referred to in Para 172)

(To be returned to PCDA (O) Pune duly completed)

Application for admission to the Defence Service Officers Provident Fund.

1. I, the undersigned, (Rank) ..... Name .....  
 (Full Name in Block letters)  
 of the (Unit, Corps, Department etc) .....  
 ..... (Nationality of the officer) am holding an Army  
 Commission) I am required /desired to subscribe to the Defence Services Officers Provident Fund with effect from (date)  
 ..... at the rate of ` .....(` ..... only) per mensem.
2. I desire to receive interest on my Subscription.  
do not desire  
 (This clause is applicable in the case of mohammadan subscriber only).
3. I am (i) a family as defined in rule 2(ii) of DSOP Fund rules and having read Rule 9(f) of the said rules I append  
 my form of nomination as given in the first/Second schedule there of:
4. I am at present in the payment of PCDA (O) Pune with Pay Account No..... by whom monthly  
 Subscription will be recovered commencing from my pay for the month of ..... payable on .....
5. I certify that I am not a permanent Civil Govt. Servant nor I am subscribing to any other fund.

Station

Signature

Dated

Designation

Personal No.

(\* Score which is not applicable).

---

**ANNEXURE NO. 52**

(Referred to Para 172)

First/Second Schedule DSOP Fund

Nomination

Form of Nomination when subscriber has a/no family (wife and children).

(\* Married / Officer: I, No. \_\_\_\_\_ Rank \_\_\_\_\_ Name \_\_\_\_\_ hereby nominate the person mentioned below who is a member of my family as defined in Rule 2 of DSOP Fund Rules to receive the amount that may stand to my credit in the fund, in the event of my Death before that amount has become payable or having become payable has not been paid.

(\* Unmarried Officers: I hereby declare that I have no family and direct that the amount at my credit in the DSOP fund at the time of my Death shall in the event of my having no family at that time also, be distributed among the persons mentioned below in the manner shown against their Names.

Name and address of Nominee	Relationship with the individual	Age	Contingencies on the happening of which the nomination shall become invalid	Name, address and relationship of the person or person if any to whom the right conferred on the Nominees shall pass in the event of the Nominee predeceasing the individual of the Nominee dying after the Death of the individual but before receiving payment of the fund	Amount of share payable to each
1	2	3	4	5	6

This nomination supersedes the nomination made by me earlier, which stands cancelled.

\_\_\_\_\_  
(Signature of the officer)

Place:

Dated

Witnesses:-

1. Signature \_\_\_\_\_

No. \_\_\_\_\_ Rank \_\_\_\_\_ Name \_\_\_\_\_

2. Signature \_\_\_\_\_

No. \_\_\_\_\_ Rank \_\_\_\_\_ Name \_\_\_\_\_

COUNTERSIGNED

Place :

Dated:

(CO/OC Unit)

**ANNEXURE 53**  
(See Para 173.2 (k) & 173.3)

No.  
Office of the PCDA (O)  
Golibar Maidan,  
Pune - 411 001.

Dated

To

.....  
.....  
.....

Sub : Temporary Advance/ Final withdrawal from DSOP Fund in r/o Personal No., Rank, Name & CDA (O)  
Account Number of Officer.....

Ref. : Your No..... dated. ....

IHQ of MoD (Army) AG's Branch No.....dated ..... Amount of Temporary Advance/ Final  
withdrawal ` .....(` in words.....)

A remittance for the amount of ` ..... on account of Temporary Advance/ Final withdrawal from  
DSOP Fund detailed in the margin in respect of ..... is being issued to in favour of Officer's  
Bankers viz..... for credit to his/her Account No.....

2.\* The same is recoverable in ..... equal monthly installments @ ` ..... and the interest thereon vide  
Rule (iii) and (vi) DSOP Fund Rules.

SAO/AO

---

\* Score out if not applicable  
@Para 2 is to be completed only for temporary withdrawal otherwise it is to be scored.

---

## **ANNEXURE 54**

(See Para 177)

### **Instructions for the Register of Advance Review of cases requiring final settlement of DSOP Fund Accounts of Army Officers.**

**Object :** To facilitate advance review of cases requiring final settlement of DSOP Fund Accounts so as to ensure that the final accumulations of DSOP Fund is tendered to the officers at least within 3 months of his/her proceeding on Retirement/ Release.

On receipt from R Section of Release / Retirement Notification issued by IHQ of MoD (Army)/DGAFMS, the details of the cases will be recorded in this register for advance review. The register will be maintained in the proforma given below.

Sl. No.	Name of the officer	CDA (O) A/c No.	Fund A/c No.	Date of Retirement / Premature Retirement etc.
1	2	3	4	5

No. & date of DGAFMS Min of Def/IHQ of MoD (Army) Notification	Date of receipt of Notification	Date of issue of memo in the proforma by FSR Group to the officer	Date of receipt of Statement for accumulation of EDP from the LW SS (AUDIT)
6	7	8	

Date of return of IRLA/ Current Fund Card/ personal file in LW from FSR Group	Item No. in Progress Register to which it is carried over for finalization.	Remarks
10	11	12

2. The register will be submitted to the Officer-in-Charge Section in the first week of each month.

EDP Centre will issue the Statement related to Fund accumulation within a period of three months from date of Retirement to LW SS Co-ordination Section, for handing over to concerned Ledger Sections. The confirmation of correctness of the amount relating to the preceding five years and also after reconciliation of balance in case of discrepancies noticed, if any, action to call for the Contingent Bill from the OC/CO of the unit within 2 months prior to date of Retirement will be taken by the FSR Group. The Ledger Section will confirm that the final amount including interest as per the review of FSR Group and EDP Statement is same and will be indicated in the current Fund Card under the dated initials of the Sr. Accounts Officer/Accounts Officer in the remarks column and also the Progress Register of Final Settlement of DSOP Fund (Referred to in **Annexure 55**. It will be ensured so far as Superannuation / release cases that no Subscription / temporary advance has been recovered from Pay Account of the last three months. Final withdrawals during last three months of service will be admitted to the officer only with the Sanction of PCDA (O) and utmost care will be taken to consider the withdrawal while finalization of DSOP Fund payment due to the officer on Retirement.



## **ANNEXURE 55**

(See Para 177)

### **INSTRUCTION No.24: Instructions for the Register watching Final Payment of DSOP Fund**

*Object: To record details with reference to which the progress of finalization of DSOP Fund Accounts of retired/released officers is watched.*

*A separate register will be maintained for each month and the entries in the register will be posted with reference to the particulars received from EDP Centre. Fund Account and IRLAs will be reviewed as per the prescribed drill by FSR Group. Ledger Section will confirm that the amount due for final settlement tendered to the officer concerned and as per the review of the FSR Group is same. The entry in the progress register will also be suitably linked to record the payment when made on receipt of Contingent Bills.*

2. *The register will be maintained in the proforma given below:-*

<i>Sl. No.</i>	<i>A/c No.</i>	<i>Rank &amp; Name</i>	<i>Date of casualty (release Retirement etc.</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>

<i>Date of intimation of fund balance to the officer by FSR Group</i>	<i>Date of receipt of Contingent Bill</i>	<i>Closing Balance as per Fund Card</i>	<i>Deduction if any</i>
<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>

<i>Net amount paid</i>	<i>Date of payment</i>	<i>Remarks (This column may please be utilized to indicate cases outstanding for want of Legal Heir ship Certificate)</i>
<i>9</i>	<i>10</i>	<i>11</i>

3. *The register will be submitted to the Accounts Officer by 5th of each month.*

**ANNEXURE 56**

(See Para 177 (xx) and 177 (xxiv))

No. LW/  
Office of the PCDA (O),  
Pune - 411 001,  
Date:    /    /

To

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Subject:- Finalization of DSOP Fund Account in respect of \_\_\_\_\_

Consequent on your Retirement/release/Premature Retirement / Invalidment / Dismissal / resignation / Cashiered from Army Services w.e.f. \_\_\_\_\_, your DSOP Fund A/c has been finalized for ` \_\_\_\_\_/- which includes interest up to and for \_\_\_\_\_. No further interest beyond \_\_\_\_\_ will be paid.

**STATEMENT SHOWING DETAILS OF THE ABOVE AMOUNT IS APENDED BELOW**

OPENING BALANCE	SUBSCRIPTION FOR 20__	WITHDRAWALS/LIC PREMIUM	INTEREST	CLOSING BALANCE

Since, Contingent Bill regarding DSOP Fund payment has not been received in this office, payment of ` \_\_\_\_\_, keeping aside ` 100/- in credit balance, is being made to your salary bankers viz.

Bank Name	
Address	
Pin Code	
Bank A/c No.	
IFS Code	

The amount will be payable on or after \_\_\_\_\_. Balance ` 100/- will be paid on receipt of Contingent Bill. Please, therefore return the enclosed Contingent Bill duly completed in all respects & receipted over ` 1/- Revenue Stamp countersigned by the CO/OC of the unit where you have served last. Please ensure that the Contingent Bill is countersigned by your next superior officer to avoid return of the bill and consequent delay in payment.

It is requested to mention invariably the IFSC along with the Bank address and Account No. in the Contingent Bill.

Please certify that you are not the subscriber to any provident fund prior to in the Army service.

The Contingent Bill may be forwarded specifically addressed to "Sr. Accounts Officer, LW Section \_\_\_\_\_, Office of the PCDA (O), Golibar Maidan, Pune - 411 001" for early allocation and speedy payment.

Your LIC policy/Policies bearing Nos. (1) \_\_\_\_\_, (2) \_\_\_\_\_, (3) \_\_\_\_\_, (4) \_\_\_\_\_ being dispatched separately under insured letter. Kindly intimate us any other policy lying with this office to enable this office to release the same.

WHILE MAKING ANY CORRESPONDENCE IN THIS MATTER, KINDLY ALWAYS QUOTE YOUR DATE OF RETIREMENT.

**Sr. Accounts Officer**

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**ANNEXURE 57**  
**(See Para 177(xxi))**

No. LW/  
Office of the PCDA (O),  
Pune - 411 001,  
Date:- / /

To,

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Subject: Finalization of DSOP Fund Account in respect of \_\_\_\_\_

Consequent on your Retirement / release / Premature Retirement / Invalidment / Dismissal / resignation / Cashiered from Army Services w.e.f. \_\_\_\_\_, your DSOP Fund A/c has been finalized for ` \_\_\_\_\_/- which includes interest up to and for \_\_\_\_\_.

**STATEMENT SHOWING DETAILS OF THE ABOVE AMOUNT IS APENDED BELOW**

OPENING BALANCE	SUBSCRIPTION FOR 20__	WITHDRAWALS/LIC PREMIUM	INTEREST	CLOSING BALANCE

The Contingent Bill received under unit letter No. \_\_\_\_\_ dated \_\_\_\_\_ is passed for ` \_\_\_\_\_ and the amount is being remitted to your bankers viz.

Bank Name	
Address	
Pin Code	
Bank A/c No.	
IFS Code No.	

Your LIC Policy/Policies bearing Nos. (1) \_\_\_\_\_ (2) \_\_\_\_\_ (3) \_\_\_\_\_ (4) \_\_\_\_\_ is/are being dispatched separately under insured letter. Kindly intimate us any other policy lying with this office to enable this office to release the same.

**WHILE MAKING ANY CORRESPONDENCE IN THIS MATTER, KINDLY ALWAYS QUOTE YOUR DATE OF Retirement.**

Sr. Accounts Officer

**ANNEXURE 58**

**(See PARA 177 (xxxii))**

No. LW / /  
Office of the PCDA (O)  
Golibar Maidan,  
Pune – 411 001  
Date:-

To

*Sr. Accounts Officer*

*LIC Section (Local)*

*Sub:- Release of LIC policies on account of Retirement/Release/PMR/Death*

*in respect of \_\_\_\_\_.*

\*\*\*\*\*

*I. Please re-assign the LIC POLICIES in existence, in respect of the above mentioned officer and forward the same to the 987 BR, LIC OF INDIA, SHIVAJINAGAR, PUNE under intimation to the Army Officer as mentioned below :-*

<i>Sl.No.</i>	<i>Policy number</i>	<i>Month</i>	<i>Premium</i>
1.			
2.			
3.			
4.			

*2. Date of Retirement -*

*3. Unit address:-*

*4. Permanent Address: (In Capital letters) (phone numbers, e-mail address if available).*

*(Details provided as per Notification in Part II Order No. ---dated .....of Unit.....)*

*II. In Death Cases: Details given below as per DSOP Fund Finalization & Payment*

<i>Sl.No.</i>	<i>Name of the Nominees</i>	<i>% of Share</i>

**Sr Accounts Officer**

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**ANNEXURE 59**

(See Para 177 (xxxiii))

No. LW/  
Office of the PCDA (O),  
Pune - 411 001,  
Date:- / /

To,

\_\_\_\_\_  
\_\_\_\_\_ of Late \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Subject: Finalization of DSOP Fund Account in respect of

\_\_\_\_\_ (Late) \_\_\_\_\_  
CDA (O) A/c No. \_\_\_\_\_.

\*\*\*\*\*

Consequent on sad demise of your husband / wife / son / daughter / father / mother on \_\_\_\_\_, his / her DSOP Fund A/c has been finalized for ` \_\_\_\_\_ /- inclusive of interest up to & for \_\_\_\_\_ standing to his/her credit in DSOP fund and has become payable to you being his/her \_\_\_\_\_ and Nominee of his Fund assets.

The above sum includes `60,000/- admissible under 'Deposit Linked Insurance Scheme'.

OR

As the late officer has not completed the prescribed 5 years service, and or the balance in the DSOP Fund of the late officer fell below `25000/- during the period of 36 months preceding the date of Death, you are not entitled to receive the benefit under 'Deposit Linked Insurance Scheme'.

You are requested to claim the above amount on the enclosed Contingent Bill duly signed by you & incorporating details of bankers in it and forward the same through CO/OC Unit where the officer served last for his countersignature and onward transmission to this office for payment.

The Contingent Bill may be forwarded specifically addressed to "Sr Accounts Officer, LW Section \_\_\_\_\_, Office of the PCDA (O), Golibar Maidan, Pune - 411 001" for early allocation and speedy payment.

On receipt of the claim duly completed in all respects, the payment will be released to your bankers whose details i.e. Name, address of the Bankers, Bank Account No. with IFSC are mentioned in the claim.

Sr. Accounts Officer

**Copy to:**

- 1) The President,
- Standing Committee of Adjustment,
- AHQrs, AG's Branch, West Block III, RK Puram,

*New Delhi – 110 066*

2) *The Commanding Officer*

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

3) *The Secretary*

*AOBF Ceremonial & Welfare Dte.*

*CIW 4(b)*

*AG's Branch, AHQrs*

*New Delhi – 110 066*

*Sr. Accounts Officer*

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**ANNEXURE 60**

(See Para 177 (xxxiii))

No. LW/  
Office of the PCDA (O),  
Pune - 411 001,  
Date:- / /

To,

\_\_\_\_\_

\_\_\_\_\_ of Late \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Subject: Final Payment of DSOP Fund Account in respect of (Late)

\_\_\_\_\_ CDA (O) A/c No. \_\_\_\_\_.

Reference: Your claim received under letter No. \_\_\_\_\_

Dated \_\_\_\_\_.

\*\*\*\*\*

A sum of ` \_\_\_\_\_ towards final payment of DSOP Fund plus DLI has been remitted to your bankers viz.

Bank Name	
Address	
Pin Code	
Bank A/c No.	
IFS Code	

Sr. Accounts Officer

**Copy to:**

1) The President,

Standing Committee of Adjustment,

AHQrs, AG's Branch, West Block III, RK Puram,

New Delhi - 110 066

2) The Commanding Officer



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3) *Secretary*

*AOBF Ceremonial & Welfare Dte.*

*CIW 4(b)*

*AG's Branch, AHQrs*

*New Delhi – 110 066*

*Sr. Accounts Officer*

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**ANNEXURE 61**  
(See Para 177 (xxxiii))

**PERMANENT REASSIGNMENT**  
**(DEATH CASES)**

The above Named officer (Rank and Name) \_\_\_\_\_ has died on \_\_\_\_\_ date of \_\_\_\_\_  
20\_\_\_\_. The President of India hereby reassigns the within policy to Smt./Shri \_\_\_\_\_ widow/widower  
of late \_\_\_\_\_ Pune dated \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_.

Executed by Shri/Smt. \_\_\_\_\_ Sr. Accounts Officer, for and on behalf of the President of India in the  
presence of Shri/Smt. \_\_\_\_\_, AAO

Asstt. Accounts Officer

Sr. Accounts Officer  
**Office of the PCDA (O), Pune - 1**

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**ANNEXURE 62**

(See Para 177 (xxxiii))

No. LW/  
Office of the PCDA (O),  
Pune - 411 001,  
Date:- / /

To

The President  
Standing Committee of Adjustment  
Army Headquarters  
AG's Branch (PS-3C)  
West Block III  
R K Puram  
New Delhi - 110 066

Subject: Finalization of DSOP Fund Account of Deserters:  
Personal No. \_\_\_\_\_  
Name \_\_\_\_\_  
CDA (O) A/c No. \_\_\_\_\_  
\*\*\*\*\*

The above Named officer has been declared deserter with effect from \_\_\_\_\_ vide (Unit)  
\_\_\_\_\_ Part II Order No. \_\_\_\_\_ dated \_\_\_\_\_.

His/Her DSOP Fund Account has been finalized for ` \_\_\_\_\_.

As per our records (a) The officer has made following Nomination:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(b) The officer has not made any Nomination.

This is intimated as per provisions of A.O. 10/S/76 for taking suitable action at appropriate level, as per provisions of Ministry of Defence letter No. AG/PS(c)/894-S/D (Pay/Services) dated 04/10/79.

Please acknowledge receipt.

Sr. Accounts Officer

**Copy to:**

The CO/OC Unit

\_\_\_\_\_  
\_\_\_\_\_

For information

Sr. Accounts Officer

**ANNEXURE 63**

(See Para 177 (xxxiv)(1))

Form of Bond of indemnity for drawal of Provident Fund money due to the minor child/children of deceased subscriber by a person other than their natural guardian (to the extent of ` 5,000)

KNOW ALL MEN BY these presents we (\*) ..... son/daughter/wife of ..... (Hereinafter called 'obligor') resident of ..... and (+) (1) ..... son/daughter/wife of ..... resident of ..... and (+)(2) ..... son/daughter of ..... and resident of..... (Hereinafter called the 'Sureties on her/his/their behalf are held firmly bound to the ++President of India.  
Governor

(Hereinafter called the 'Government') in the sum of Rupees ..... (in words & figures) to be paid to the Government or his/her successors or assignees for which payment to be well and truly made, each of us severally binds himself/herself and his/her heirs, executors, administrators and assigns every two and all of us jointly bind ourselves and our respective heirs, executors, administrators and assigns firmly by these presents.

Signed this day of ..... two thousand and .....

WHEREAS (\*\*). ..... was at the time of his/her Death a subscriber to the General Provident Fund and whereas the said (\*\*). ..... died on the day of ..... Two thousand, and ..... and a sum of Rupees .....(in words & figures) payable by Government on account of his/her General Provident Fund accumulations AND WHEREAS the above bounden Obligor claim(s) @ ..... The said sum on behalf of the minor child/children of the said (\*\*). ..... but has/have not obtained a guardianship certificate.

AND WHEREAS the obligor(s) has/have satisfied the ++ ..... (officer concerned) that he/she/they is/are entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant were required to produce a Guardianship Certificate and WHEREAS Govt. desire to pay the said sum to the claimant but under Govt. rates and Orders, it is necessary that the claimant should first execute a bond with two sureties to indemnify Government against all claims to the amount so due as aforesaid to the said (\*\*). .....(deceased) before the said sum can be paid to the claimant which the obligor and at his/her request the sureties have agreed to do.

NOW THE CONDITION of this bond is such that if after payment has been made to the claimant the Obligor or Sureties shall in the event of claim being made by any other persons against Government with respect of the aforesaid sum of ` ..... refund the Government the sum of Rupees ..... and shall otherwise indemnify and keep the Government harmless and indemnified from all liabilities in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto. THEN the above written bond or obligation shall be void but otherwise the same shall remain in full force, effect and virtue. The Government have agreed to bear the Stamp Duty, if any, chargeable on these presents.

IN WITNESS WHEREOF the obligor and the Surety/Sureties hereto have set and subscribed their respective hand hereunto on the day, month and year above written.

Signed by the above Named 'obligor' in the presence of

- (1) .....
- .....
- (2) .....
- .....

Signed by the above Named 'Surety/Sureties'

- (1) .....
- .....
- (2) .....
- .....

in the presence of .....

*(Name & Designation of witness)*

*Accepted for and on behalf of the President of India by*

*(Name & designation of the officer directed or authorized, in pursuance of article 299(1) of the Constitution to accept the bond for and on behalf of the President)*

---

\* Full Name of claimant(s) with place (s) of residence.

+ Name and address of the sureties

++ Strike out words not required.

\*\* Name of the deceased.

@ Here insert "to be entitled to" or " as guardian" as the case may be.

++ Name and designation of the officer.

---

**ANNEXURE 64**

(See Para 177 (xxxiv)(2))

Form of Bond of Indemnity for drawal of Provident Fund money due to the deceased subscriber by a person other than the family member of the deceased to the extent of ` 5,000/-

KNOW ALL MEN BY these presents I/we (a) ..... Mother/father/brother/ sister of ..... (Hereinafter called 'obligor') resident of ..... and (b) (1) ..... son/daughter/wife of ..... and resident of ..... and (b)(2) ..... son/daughter/wife ..... and resident of..... (Hereinafter called the 'Sureties') on her/his/their behalf are held firmly bound to the \*President of India.

Governor

(Hereinafter called the 'Government') in the sum of Rupees ..... (in words & figures) to be paid to the Government or his/her successors or assigns for which payment to the well and truly made, each of us severally binds himself and his/her heirs, executors, administrators and assigns every two and all of us jointly bind ourselves and our respective heirs, executors, administrators and assigns firmly by these presents.

Signed this day of ..... Two thousand and .....

WHEREAS (c) ..... was at the time of his Death a subscriber to the Provident Fund and whereas the said (c) ..... died on the day of ..... Two thousand, and ..... and sum of Rupees .....(in words & figures) payable by Government on account of his Provident Fund accumulations AND WHEREAS the above bounden Obligor claims @ ..... the said sum on behalf of the deceased said (c)..... but has/have not obtained a succession certificate.

AND WHEREAS the obligor(s) has/have satisfied the (d) ..... (officer concerned) that he/she/they is/are entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant were required to produce a succession certificate) and WHEREAS Govt. desire to pay the said sum to the claimant but under Govt. rules and order, it is necessary that the claimant should first execute a bond with two sureties to indemnify Government against all claims to the amount so due as aforesaid to the said (c).....(deceased) before the said sum can be paid to the claimant which the obligor and at his/her request the sureties have agreed to do.

NOW THE CONDITION of this bond is such that if after payment has been made to the claimant the Obligor or Sureties in the event of claim being made by any other persons against Government with respect of the aforesaid sum of ` ..... refund the Government the sum of Rupees ..... and shall otherwise indemnify and keep the Government harmless and indemnified from all liabilities in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto THEN the above written bond or obligations shall be void but otherwise the same shall remain in full force, effect and virtue.

IN WITNESS WHEREOF the obligor and the Surety/Sureties here to have set and subscribed their respective hand here-unto on the day, month and year above written.

Signed by the above Named 'obligor' in the presence of

(1) .....  
.....

(2) .....  
.....

Signed by the above Named 'Surety/ Sureties'

(1) .....  
.....

(2) .....  
.....

In the presence of .....  
(Name & Designation of witness)

In the presence of .....  
(Name & Designation of witness)

*Accepted for and on behalf of the President of India.*

.....  
*(Name & designation of the officer directed or authorized, in pursuance of article 299(i) of the Constitution to accept the bond for and on behalf of the President)*

- (a) Full Name of claimant(s) with place (s) of residence.*
- (b) Full Name(s) of the sureties*
- (c) Name of the person who was declared insane / absconded or whose whereabouts cannot be ascertained.*
- (d) Name and designation of the officer.*

---

*@ Here insert "to be entitled to" or " as guardian" as the case may be.*

*\* Strike out words which are not required.*

---

**ANNEXURE 65**  
(See Para 177 (xxxiv)(3))

*Form of Bond of Indemnity for drawal of Provident Fund money of the subscriber ..... who is insane/who has absconded or whose whereabouts cannot be ascertained by the Nominee or claimants other than the Nominee.*

KNOW ALL MEN BY these presents I/we (a) ..... Son/daughter/wife/ father/ etc ..... (Hereinafter called 'obligor') resident of ..... and (b) (i) ..... son/daughter/wife of ..... and resident of ..... and (b)(2) ..... son/daughter/wife ..... and resident of ..... (Hereinafter called the 'Sureties') on her/his/their behalf are held firmly bound to the President of India (hereinafter called the 'Government') in the sum of Rupees ..... (in words & figures) to be paid to the Government or his successors or assigns for which payment to be well and truly made, each of us severally binds himself/herself and his/her heirs, executors, administrators and assigns every two and all of us jointly bind ourselves and our respective heirs, executors, administrators and assigns firmly by these presents.

Signed this day of .....Two thousand and .....

WHEREAS (c) ..... was a subscriber to the Provident Fund and whereas the said (c) ..... was boarded out of service/was duly declared to have quitted service ..... and sum of Rupees .....(in words & figures) is payable and a sum of ` ..... (in words and figure) is payable by Government on account of his ..... Provident Fund accumulations and whereas the above bounden Obligor claim(s) + ..... the said sum on behalf of (c) ..... as specified by and where the obligor(s) has/have satisfied the (d) ..... (officer concerned) that he/she/they is/are entitled to the aforesaid sum whereas Govt. desire to pay the said sum to the claimant but under Govt. rules and Orders it is necessary that the claimant should first execute a bond with two sureties to indemnify Government against all claims to the amount so due as aforesaid to the said (c)..... before the said sum can be paid to the claimant which the obligor and at his/her request the sureties have agreed to do.

Now the condition of this bond is such that if after payment has been made to the claimant the Obligor or Sureties in the event of claim being made by any other person(s) against Government with respect of the aforesaid sum of ` ..... refund to Government the sum of Rupees ..... and shall otherwise indemnify and keep the Government harmless and indemnified from all liabilities in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto THEN the above written bond or obligations shall be void but otherwise the same shall remain in full force, effect and virtue.

In witness whereof the obligor and the Surety/Sureties hereto have set and subscribed their respective hand hereunto on the day, month and year above written.

Signed by the above Named 'obligor' in the presence of

Signature of the Claimant

(1) .....

(2) .....

Signed by the above Named 'Surety/Sureties'

(1) .....

(2) .....

Accepted for and on behalf of the President of India by

.....



*(Name & designation of the officer directed or authorized, in pursuance of article 299(i) of the Constitution to accept the bond for and on behalf of the President)*

---

*\* Strike out words which are not required.  
+ Here insert "to be entitled to".*

---

**ANNEXURE 66**  
(See Para 180)

**Instructions for the Register to watch the progress of receipt of credits on account of DSOP Fund Subscription recovered from the officers by the Pay Accounts Officers concerned.**

Object: To watch the progress of receipt of credits on account of DSOP Fund Subscription recovered from the officers by the Pay Accounts Officers concerned.

A register will be maintained in the Ledger Section in manuscript as per proforma appended on the reverse

2. A separate page will be allotted to each officer. While adjusting the I.D. Schedule, the credit in respect of each subscriber received through the Exchange Account will be entered in the Register. The No. and month of the voucher in which they have been adjusted will be indicated against each item.

3. The register will be reviewed regularly and any wanting credits will be called for from the Civil Departments concerned.

4. The register will be submitted to the Accounts officer on the 10th of each month.

Rank & Name of the officer ..... CDA (O) Account No. .... Page No. .... CDA (O) F-329

Govt./Dept./Undertaking to which deputed .....

Accounts/Audit office from which credit is due with full address.....

Date from which deputed .....

Particulars for which credit is due from other department		Apr	May	June	July	Aug	Sep	Oct.	Nov	Dec	Jan	Feb.	March	Mar ch
(A)	Monthly recovery of Fund Subscription	Rupees No. & date of IDS/TR									(1)	Note to be kept in Register for Ty. Withdrawal (refundable) is made to watch for recovery.		
(B)	Monthly Installment recovery of Ty. Withdrawal outstanding Bal. as on ..... No. of installments of recovery... ..... at ` ..... P.M. interest ` .....	Rupees No. & date of IDS/TR									(2)	Date of reversion & the date up to which payment received from civil Audit Officer.		
(a)		Rupees No. & date of IDS/TR	Year											
(b)		Rupees No. & date of IDS/TR	Year											
(c)		Rupees No. & date of IDS/TR Rupees No. & Dt. of IDS/TR	Year											

**ANNEXURE 67**

(See Para 180 (d))

(Calling for wanting credits for gap periods DSOP fund Subscription etc., in respect of Deputationists)

PCDA (O) F-330

No. ....  
Office of the PCDA (O)  
Golibar Maidan,  
Pune - 411 001.

Date :

To

.....  
.....  
.....

Sub. : Wanting credits for recovery on account of DSOP Fund Subscription etc.

Sir,

Please refer to this office letter No ..... dated ..... requesting you to afford credit to this office on account of monthly Subscription to DSOP Fund at ..... plus ..... instalmental recovery of temporary withdrawal from the fund in respect of ..... (Rank and Name) ..... now serving with ..... (civil establishment) on Deputation, and to state that credits for Subscription recovered from his/her pay for the following months have not been received so far. I, therefore, request you to indicate the month's Settlement Account in which the same has been or will be afforded to this office/cheque or DD for the amount has been/will be sent.

I request the favour of an early reply.

Yours faithfully,

SAO/AO

Copy forwarded to:-

..... (Rank & Name of officer)

C/o..... (Address of Civil Formation)

With the request to confirm that the DSOP Fund Subscription, installment for refund of Temporary withdrawal from the Fund has been recovered from his/her pay for the months indicated above. If so, the full particulars may please be supplied to the AG/Civil Accounts Officer under advice to this office to locate the credit.

---

**ANNEXURE 68**

(See para 182.II.1 & 322(e))

**PROFORMA FOR REVIEW OF ACCUMULATION OF ANNUAL LEAVE**

Rank & Name of the officer: \_\_\_\_\_  
 Personal No.: \_\_\_\_\_  
 CDA(O) Account No.: \_\_\_\_\_  
 Date of Retirement: \_\_\_\_\_

A) Information to be filled in by Ledger Section and verified by FSR Group

Annual Leave accumulated during service as JCO/OR

(Details received vide Part II Order No. \_\_\_\_\_ dated \_\_\_\_\_ Unit \_\_\_\_\_ Total days \_\_\_\_\_)

B) Annual Leave accumulated during Commissioned service.

Year	Annual Leave availed			Annual Leave encashed on LTC		Hospitalization period, if any		Extension of Study Leave against AL			Accumulation for the year for encashment purpose	Total accumulation for encashment purpose at the time of Retirement
	Period From _____ To _____	No of days	Part II O No. & Date	No. of days	Part II O No. & Date	Sick Leave regularized by debiting Annual Leave period From/ To	Part II order No. & Date	Period from _____ to _____	No. of days	Part II O No. & Date		
						Period from _____ to _____	No. of days					
1.	2.			3.		4.		5.			6.	7.

SAO/AO Ledger Section

1. DO letter No. FSRG/LW/ \_\_\_\_\_ dated \_\_\_\_\_ issued to call for the year wise break up & total accumulation at the time of Retirement, DSOP Fund & AGIF Final Settlement claims etc.
2. Leave details mentioned above, checked and found correct. YES/NO
3. Anomalies observed as follows and referred to unit for rectification. Ledger Section to observe the compliance:
  - i. \_\_\_\_\_
  - ii. \_\_\_\_\_

SAO/AO (FSR Group)

**ANNEXURE 69**

(See Para 182.III.9)

No.LW/ / /

PCDA (O)  
Golibar Maidan,  
Pune - 411 001.  
Dt:

To,  
Rank & Name of the Officer

-----  
-----  
-----

Sub: -Retirement/Terminal benefits payable on Retirement/release from Army Service:

\*\*\*

Consequent to your Retirement/release from Army Service w.e.f. \_\_\_\_\_, the following Retirement/terminal benefits are paid/ due to you.

1. DSOP Fund Final Settlement:-  
An amount of ` \_\_\_\_\_/- ( ` ..... ) has been paid and reflected in Statement of Account for the month of \_\_\_\_\_.

2. Encashment of Annual Leave –

The formula for calculation of Encashment of leave is given below:

Pay in the Pay Band + Grade Pay + MSP  
+ DA + NPA (if any)

No of days of  
accumulated Annual Leave.....  
subject to Max of 300 days

\_\_\_\_\_ X

30

Encashment of Annual Leave for \_\_\_\_ days as per the records held in this office has been admitted for ` \_\_\_\_\_/-and the same is credited in your Statement of Account for \_\_\_\_\_. A sum of ` \_\_\_\_\_ has been remitted to your salary bankers after the adjustment of outstanding recoveries/dues as mentioned below:-

- a. Recovery of HBA
- b. Recovery of Interest on HBA
- c. Recovery of MCA
- d. Recovery of Interest on MCA
- e. Recovery of PCA
- f. Recovery of Interest on PCA
- g. Rent \_\_\_\_\_,  
Furniture \_\_\_\_\_,  
Allied Charges \_\_\_\_\_,  
Electricity \_\_\_\_\_,  
Water \_\_\_\_\_,  
Garage & Conservancy charges \_\_\_\_\_,  
Misc. Recovery \_\_\_\_\_.
- h. Any other outstanding recovery \_\_\_\_\_.

In case of Release of SSC officers, the accumulation of Annual Leave for encashment is not permissible for the year of Release.

3. Terminal Gratuity: (for SSC Officers)

Terminal Gratuity is admissible at the rate of ½ month's emoluments for each completed six monthly period of service, to the maximum limit of Rs.10/- lakhs. The term "emoluments" mean Pay in the Pay Band + Grade Pay + Military Service Pay, NPA (if any) & DA.

Since the emoluments per month are ` \_\_\_\_\_ as on \_\_\_/\_\_\_ / 20\_\_\_\_, you are due for ` \_\_\_\_\_ as Terminal Gratuity and the same has been /will be released to your salary bankers after pre-scrutiny of the entitled amount by Test Audit Authorities.

4. AGIF Claim:

The claim has already been verified for ` \_\_\_\_\_/- for Subscription from \_\_\_\_\_ to \_\_\_\_\_ and forwarded to AGIF Directorate vide letter No. \_\_\_\_\_ dated \_\_\_\_\_.

---

**Accounts officer**

## **ANNEXURE 70**

(referred to in Para 182.III.10 & Para 322(3)(d))

**Form No. 77**

From

Office of the PCDA (O)  
Golibar Maidan, Pune -411 001.

To

Shri..... Sr.A.O.  
GI/M Section.  
PCDA(Pensions)  
Draupadi Ghat  
Allahabad.

Sub. : Pension in r/o \_\_\_\_\_  
(Personal No., Rank, Name & CDA (O) Account Number of officer)

Ref. : IHQ of MoD (Army) / DGAFMS letter No. \_\_\_\_\_

\*\*\*\*\*

The Account of the above officer has been verified and the following information is furnished.

1. The officer's service during the period from \_\_\_\_\_ to \_\_\_\_\_ does not include any period of unauthorized absence leave without Pay and Allowances and service forfeited by a special order with the exception of the periods noted below.
  2. The officer was not paid any Gratuity / (other than War Gratuity/TG/SSRC/EC services)
- or
2. The officer was paid Gratuity (other than war Gratuity) amounting to ` \_\_\_\_\_ for the TG/ SSRC/EC Services.
  3. The officer has/had been holding the substantive rank of \_\_\_\_\_ w.e.f. \_\_\_\_\_ vide Gazette Notification No. \_\_\_\_\_ dated \_\_\_\_\_.
  4. The officer held the following paid acting ranks for the periods shown against each during the last 5 years preceding his Retirement/Invalidment/Death.
  5. The officer's promotion as Substantive Col. was by Selection/Time Scale.
  6. The officer was on Deputation to \_\_\_\_\_ for the period from \_\_\_\_\_ to \_\_\_\_\_. The pension contribution for the periods has been recovered/is still awaited/is not recoverable.
  7. The officer's permanent address/or the address of the unit to which he/she is attached to \_\_\_\_\_.

Pay drawn by the officer with date from which drawn is as under:

Pay in Pay Band \_\_\_\_\_

Grade Pay \_\_\_\_\_



Military Service Pay	_____
NPA	_____
Stag increment(s)	_____
Protection of pay (Personal Pay)	_____
Total	_____

8. His/her increment is due on \_\_\_\_\_ which would raise his/her Pay in the Pay Band from `\_\_\_\_\_ to `\_\_\_\_\_ and the officer is likely to draw the same till date of Retirement. The date of Retirement of the officer is \_\_\_\_\_.

9. The pay drawn by the officer on the date of his/her Retirement in terms of definition of Pay as stated in SAI 2/S/08 is `\_\_\_\_\_ P.M.

10. The officer is being paid the Monetary Allowance of `\_\_\_\_\_ towards the Gallantry Award \_\_\_\_\_. The award notified in Gazette Notification No. \_\_\_\_\_ dated \_\_\_\_\_.

11. Date of Birth \_\_\_\_\_

12. Demands outstanding.

	Amount	Interest
1. MC Advance	_____	_____
2. HBA Advance (up to date of Retirement)	_____	_____
3. Computer advance	_____	_____
4. Rent & Allied charges	_____	_____
5. Over issue of P&A	_____	_____
6. Other Misc demands	_____	_____
The total outstanding ` _____		
` _____ /- (in words) _____		

The outstanding amount detailed above may be recovered from the provisional Gratuity payable to the officer.

Please ack. receipt.

Sr. A.O.

**No.73**

**ANNEXURE 71**

(referred to in Para 114 (ix), Para 182.III.10 & Para 322(3)(d))

No. \_\_\_\_\_  
PCDA (O) Pune- 411 001  
Dated :     /     / 20

To

PCDA(Pensions)  
Draupadi Ghat  
Allahabad : 211 014.

Sub. : Retirement - Officer's Personal No..... Rank \_\_\_\_\_  
Name \_\_\_\_\_  
CDA (O) Account No. \_\_\_\_\_

Ref. : In continuation of this office letter No. \_\_\_\_\_  
dated \_\_\_\_\_ furnishing Full Pay Commissioned Service Certificate up to \_\_\_\_\_.  
\*\*\*\*\*

It is further certified that the above Named officer rendered Full Pay Commissioned Service from \_\_\_\_\_  
to \_\_\_\_\_ and that it did not include any leave / absence without Pay & Allowances or forfeited service.

2. The officer has continued to hold the paid acting rank of from \_\_\_\_\_ to \_\_\_\_\_.

3. The details of Pay and Allowances last drawn by the officer immediately before the Retirement are as under:

1.	Date
2.	Pay in Pay Band
3.	Grade Pay
4.	MSP
5.	NPA
6.	Stagnation Increment (s)
7.	Protection of Pay (Personal Pay)
8.	Total
(in words)	

4. The officer has proceeded on Retirement w.e.f. \_\_\_\_\_

Sr. Accounts Officer (O)

**ANNEXURE 72**

(See Para 182.III.12.d)

**(PRIORITY:DEATH CASE)**

No. LW/  
The Office of PCDA (O),  
Golibar Maidan,  
Pune - 411 001.  
Date:-

To,

AAOBSO

-----

-----

Sub: Provisional recovery of Rent & Allied charges in r/o Personnel No. \_\_\_\_\_ Rank \_\_\_\_\_ Name  
\_\_\_\_\_ CDA A/c No. \_\_\_\_\_ expired while in service w.e.f. \_\_\_\_\_.

\*\*\*\*

The above Named officer expired while in service on \_\_\_\_\_ as intimated vide unit letter No. \_\_\_\_\_ dated \_\_\_\_\_. The officer was in occupation of Government Accommodation No. \_\_\_\_\_ dated \_\_\_\_\_ IOR/LF Bill No. \_\_\_\_\_ dated refers. In case the NOK of the officer has applied for retention of accommodation, it is requested to intimate the period up to which provisional recovery for Rent and Allied charges are to be made after Retirement and the amount to be recovered. The same will be adjusted against the final bill on vacation of Government Accommodation.

SAO (Ledger Section)

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**ANNEXURE 73**

(See Note below Para 182.III.12.d)

**Priority Death Case**

No.LW/  
O/o The PCDA (O),  
Golibar Maidan,  
Pune - 411 001.

Date: / /20

To  
The Officer Commanding  
.....  
.....

Sub.: "No Demand Certificate" in respect of Personal No.....Rank & Name of the officer..... CDA(O)  
A/c No. ....

Ref.: Your Memo/signal/Fax No.....Dated .....

- i. In order to finalize quickly the Accounts of the above Named deceased officer, please forward the No Demand Certificate immediately.
- ii. Please forward Advance of Pay Book (Field Cheque Book), if any, held by him/her.
- iii. Please forward the following Certificate directly to 'T' Wing of this office separately for further action.

"Certified that the officer and his/her family did not avail of LTC in the form of leave warrant prior to the date of Death". (If the facts are otherwise, please give full particulars).

- iv. Please accord the highest priority to the above requirement being Death case.

SAO/AO

Copy to:

- 1. The AAO BSO .....

With reference to his/her last Licence Fee Bill No .....dated..... for Accommodation /QTR No .....at..... Please forward the final Licence Fee Bill in respect of the above Named officer immediately for its adjustment at this end.

- 2. 'T' Wing [Local]

Please refer to Para 2 ante of our letter to the unit above and pursue with the unit to obtain the certificate.

- 3. GHQ ITO, Golibar Maidan, Pune - 411 001.

Together with the Salary Statement for the Financial year..... for final assessment of Income Tax and issue of NDC to this office.

SAO/AO

**ANNEXURE 74**

(See Note below Para 182.III.12.d)

No.  
Office of the PCDA (O)  
Golibar Maidan,  
Pune-411 001.

Date:

To  
The CO/OC  
Unit/ Formation  
.....  
.....

Sub. : OFFICER'S RELEASE FROM SERVICE \_\_\_\_\_  
Personal No. \_\_\_\_\_ Rank & Name of officer \_\_\_\_\_  
CDA (O) Account No. \_\_\_\_\_.

The above Named officer has been released from Army Service with effect from \_\_\_\_\_. To enable us to finalize his/her Account, please forward Advance of Pay Book (Field Cheque Book), if any, held by him/her and Final No Demand Certificate at an early date. Please also confirm that the officer was not in occupation of Govt. accommodation.

The Officer's Account has been closed as on \_\_\_\_\_ with a credit/debit balance of ` \_\_\_\_\_. The amount of credit balance will be remitted to his/her bankers on finalization of his/her Account.

Please intimate the GHQ ITO Pune the address on Retirement/ release (viz. the place where the officer wishes to settle down after Retirement). This is required to enable them to transfer your Income Tax records to the appropriate ITO. Please also ensure submission of IT returns up to and for the FY ending \_\_\_\_\_ (i.e. up to the end of the preceding financial year) to the GHQ ITO Pune, if not already done, to enable them to finalize the Assessment of IT and furnish the necessary No Demand Certificate to finalize the Pay Account. Urgent action in this regard is requested.

Please also forward a certificate as under:

"Certified that the officer and his family did not avail of any LTC in the form of Warrant/ Form 'D' within 6 months prior to the date of release/Retirement and that no Form 'D' was issued during the Terminal Leave".

In case any warrant / Form 'D' was issued, details of such issue may be forwarded.

Please intimate address of the officer on his/her Release to this office, to note the same in records.

SAO/AO

Copy to:

- 1. GHQ ITO,  
Pune - 411001.  
Form 16 for the FY \_\_\_\_\_ has already been sent.  
Form 16 for the FY \_\_\_\_\_ is enclosed herewith.
- 2. T" Wing \_\_\_\_\_ [Local]  
Please forward a No Demand Certificate in respect of the above Named officer at an early date.
- 3. AAOBSO \_\_\_\_\_  
\_\_\_\_\_

Last Licence Fee Bill in respect of the above Named officer received and adjusted in \_\_\_\_\_. Please forward final licence fee bill at an early date but not later than one month from the date of receipt of this communication. In case any delay is anticipated the reasons for the delay may please be intimated by return of post.

SAO/AO

**ANNEXURE 75**

(See Note below Para 182.III.12.d)

No.  
Office of the PCDA (O)  
Golibar Maidan,  
Pune- 411 001

Dated

To

The PCDA (Pensions)  
Draupadighat,  
Allahabad - 211 014.

Sub. : Last pay certificate in respect of Personal No..... Name  
.....

Ref.: HQ/Your letter No. ....

Consequent on ..... on/with effect from ..... in respect of the above Named officer,  
Duplicate copy of LPC bearing Machine No. .... showing him/her paid up to and for .....  
together with the Form 16 for the financial year , are forwarded herewith for necessary action. Any credits/debits  
coming to light in future will be intimated to you by a separate communication.

Please acknowledge receipt.

Accounts Officer (O)

Copy to :-

(1) .....  
.....

Together with the original copy of LPC bearing machine No. .... showing the above Named officer up  
to and for ..... and copy of the Form 16 for the F.Y..... Your No. .... dt.\_\_\_\_\_ refers.

Please intimate the GHQ ITO Pune, your address on Retirement/release (viz. the place where you wish to settle  
down after Retirement). This is required to enable him to transfer your all records to the appropriate ITO. Please also  
ensure submission of IT return up to and for the F.Y. ending ..... (i.e. up to the end of the preceding financial  
year) to the GHQ ITO, if not already done, to enable him to finalise the assessment of IT in your case and furnish the  
necessary No Demand Certificate to finalise your Pay Account.

Urgent action in this regard is requested.

The sum of Rs. .... held in credit balance will be remitted to your Bankers, after finalisation of your  
Account.

Please acknowledge receipt.

(2) THE OFFICER COMMANDING  
.....  
.....

Please furnish a final No Demand Certificate in IAFA 450 in respect of the above Named officer at an early date.  
Please also forward a certificate as under:

"Certified that the officer and his family did not avail of any LTC in the form of Warrant/ Form 'D' within 6  
months prior to the date of release/Retirement and that no Form 'D' was issued during the terminal leave / leave pending  
Retirement".

In case any Warrant/Form 'D' was issued details of such issues may be forwarded.

Copy to:

(3) The AAO/BSO

.....  
With reference to his last Rent Bill No. .... dated ..... Please furnish Final Rent Bill in respect of the above Named officer at an early date.

(4) General Headquarters  
Income Tax Officer  
Pune -411 001 (Local)

Together with the Form 16 for the financial year assessment as the officer retired from Army Service with effect from ..... The result of your final assessment may please be intimated to this office at an early date.

His/Her present address is as under:

Village:  
Post Office:  
District:  
PIN

(5) Director PLI  
Kolkata.

(6) T Wing Local  
Please issue No Demand Certificate

(7) Officer-in-Charge  
LW (Local)

---

Accounts Officer (O)

**ANNEXURE 76**

(See Para 182.III.20)

Revised Format

LPC-cum-DS has been sent/to be sent to PCDA (P) Allahabad.

(To be completed while transferring Account to Permanent Record Section.)

Section   Task    CDA (O)          
A/C No.

Personal No.         Cause of Transfer Retirement/Death/   
Release/Invalidment

Rank/Name

Page No.

- 
- (1) IHQ of MoD (Army) letter / Signal notifying Retirement / Voluntary Retirement / Release / Death / Dismissal
- (2) Part II Order notifying Retirement / Release / Death etc.
- (3) Last Date up to which paid.
- (3A) Officer has served for the obligatory period after availing Study Leave / attending course, if any.
- (3B) If not, whether leave salary/cost of training recovered.
- (4) In Death Cases
- (a) LPC-Cum-Data Sheet / sent to PCDA(P) Allahabad.
- (b) Details of Deceased Officer's Bankers, Details of last six months pay and Allowances and copy of LPC sent to President Standing Committee and others.
- (5) Release from S.S.C
- (a) Terminal Gratuity claim Received and credited in the month of
- (b) In Terminal Leave Cases, Non-Employment Certificate Received.
- (d) In case of AMC/ADC/RVC officers Non Practicing Certificate received.
- (6) Deputation Cases
- (a) Letter sent to Borrowing Department intimating Debit Balance/recovery & remittance of Leave Salary contribution / AGIF/DSOP Fund Subscription and requesting DD in favour of PCDA (O) Pune.
- (b) Intimating about the terms and conditions of services sent to Accounts Section.



- (7) Secondment to Navy / AF
- (a) Transfer to DSOP (Fund) balance to respective authority. T.E. No./Month  
P/ \_\_\_\_\_
- (b) Dispatch of Fund Card to them. P/ \_\_\_\_\_
- (8) First Page and other Sheets In good conditions /  
pasted properly.
- (9) Additional continuation sheet/Audit Cage attached and signed by S.O.(A)/AAO Yes/No
- (10) Whether IRLA of entire service including Short Service/ Broken Service/ Deputation Service are stitched together. Yes/No
- (11) Weeding out of correspondence more than five years old. Complete/Not  
Completed
- (12) Audit of Accounts and general scrutiny as contemplated in I.O.215/66 was conducted. Yes/No
- (13) All leave period regularized as required by order. Yes/No
- (14) Last Form No.16 (I.T. Statement) Year \_\_\_\_\_  
P \_\_\_\_\_
- (15) (a) AGIF claim called for from the officer P \_\_\_\_\_  
(b) Sent to AGIF Dte P \_\_\_\_\_  
(c) In case of NCC Officer, Sanction for payment of CGEGIS has been received from DGNCC and payment made/ called for. P \_\_\_\_\_
- (16) DSOP Fund Finalised  
P \_\_\_\_\_
- (17) Final Part II Order notifying year wise break-up of leave Accumulation for Encashment. P \_\_\_\_\_
- (18) Leave Encashment Credited in the month of  
\_\_\_\_\_
- (19) No-Demand Certificate
- (a) Received from the Unit P \_\_\_\_\_  
P \_\_\_\_\_
- (b) Received from the AAO BSO P \_\_\_\_\_  
P \_\_\_\_\_
- (c) Received from 'T' Wing P \_\_\_\_\_
- (20) Final Licence Fee Bill Received / P \_\_\_\_\_
- (21) Whether proportionate recovery of Outfit Allowance is made. Yes/No/Not applicable.  
P.....
- (22) Advances
- (a) House Building Advance Recovery completed in the month  
of \_\_\_\_\_  
Date on which interest called for

\_\_\_\_\_  
In case, Advance plus, interest thereon is fully recovered, intimation to AG's Br IHQ of MoD (Army) sent to release HBA documents to the officer P/ \_\_\_\_\_

(b) Motor Car/Motor Cycle/Scooter Advance

Recovery completed in the month of \_\_\_\_\_  
Date on which interest called for \_\_\_\_\_  
In case, Advance plus, interest thereon is fully recovered, documents sent to Units.  
P/ \_\_\_\_\_

(c) Computer Advance

Recovery completed in the month of \_\_\_\_\_  
Date on which interest called for \_\_\_\_\_  
In case, Advance plus interest thereon is fully recovered, documents sent to Units.  
P/ \_\_\_\_\_

23. Intimation to PCDA(P) Allahabad

(i) No. & Date of rendition of Full Pay Commissioned Service Certificate.

P/ \_\_\_\_\_

(ii) No. & Date of intimation for Recovery of outstanding Long term Demands/ Debit balance etc.

P/ \_\_\_\_\_

(iii) Reminder to P. C.D.A.(P)

P/ \_\_\_\_\_

(iv) LPC-CUM-DATA-SHEET  
P.P.O. No./Year

P/ \_\_\_\_\_

(v) If long term demands are recovered from DCRG and exhibited in P.P.O

Date of intimation of the same to Accounts Section.

P/ \_\_\_\_\_

Amendment to LPC-cum-Data Sheet

(i) No. & Date of Amendment to LPC-cum-Data Sheet for Recovery of any Debit balance etc. observed after finalization of Account

P/ \_\_\_\_\_

(ii) Corrigendum PPO received for recovery from Pension

P/ \_\_\_\_\_

(iii) If not, Reminder issued to P. C.D.A.(P)

P/ \_\_\_\_\_

(iv) In case of release from re-employment, intimation of cessation of pay (Form No.45)

P/ \_\_\_\_\_

(24) Date on which Account was sent to Permanent Record Section for Acceptance.

Dated initials of Auditor/ SO(A)/ AAO/ AO/SAO

(25) Pages on which replies are to be watched /further action to be taken, if any.

Page No. \_\_\_\_\_

SAO/AO

## Annexure 77

(See Para 182.III.21)

Sr No	Name & Rank	CDA A/C No	Date Of Retirement/Release	Date of calling for /Receipt of documents regarding LF bills/encashment of leave/Non-practicing and or Non-employment certificate etc.	Date of forwarding FPCSC and Final FPCSC(FORM NO.77 & 73)	Date of forwarding AGIF claim to AGI Dte	Input No & Date issued for regulation of Pay / Allowances with nomenclature	DSOP Fund		Encashment of leave			TG if any	Action taken with reference to Col 5	'B' list No. & date
								D a t e o f p a y m e n t	A m t	D a t e o f p a y m e n t	N o . o f d a y s	A m o u n t			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)	(12)	(13)	

## **Annexure 78**

(See Para 183)

### **Instructions for the maintenance of Demand Register.**

**Object:** To accord particulars of all the demands outstanding against officers and watch their clearance / finalisation.

To watch the recovery of all sums due from the officers, a demand register in IAFA-590 will be maintained (Proforma given below). The register will be page numbered and each demand will be serially numbered. Immediately on receipt of demand intimation, the auditor concerned should enter the particulars of the demand in the page allotted and submit the Register with the documents to the SO (A)/AAO for scrutiny and initials in the Register. When the demand is settled, recovered or otherwise finalized, the item will be scored through under dated initials of the SO (A)/AAO.

2. The register will be submitted to the Accounts Officer in the first week of each month along with a summary of all the outstanding demands. A monthly report regarding the items outstanding for more than 6 months but less than one year and those outstanding for more than one year will be prepared with reference to this register and will be submitted to the PCDA by 15th of each month.

Sl. No.	Account No.	Rank & Name of officer	Amount due	Particulars of demand	Initials of SO(A)/AAO	Amount recovered
1	2	3	4	5	6	7
When and how recovered		Initials of SO(A)/AAO	No. and date of intimation to PAO/CDA/etc. if the demand is transferred	No. & date of acknowledgement if the demand is transferred		Remarks
8		9	10	11		12

---

## ANNEXURE 79

(See Para 184)

Proforma for Register to watch Debit Balance cases

Personal No.	Rank & Name	CDA (O) Account No.	Month & Year in which IRLA closed with Debit Balance	Reason for recovery	Amount noted for recovery	DSOP Fund Subscription reduced to minimum w.e.f.
1	2	3	4	5	6	7

DSOP Fund Subscription raised to the original rate	MRO No. & Date	MRO adjusted in the month	Remittance as per Rule 183 FR Part I Amount & Date	Outstanding amount of Debit balance	Debit balance liquidated fully in the month of	Aud/AAO/SAO
7	8	9	10	11	12	13

The register will be reviewed every month and submitted to Wing Officer on monthly basis.

## ANNEXURE 80

(See Para 185)

Proforma for Register to watch Test Audit / Internal Audit Objection cases

Personal No.	Rank & Name	CDA (O) Account No.	Nomenclature of Pay/Allowances objected	Test Audit-PS-Objection/Internal Audit Objection No. & Date	Action taken for regularization documents called for etc.	Input No. & Date for adjustment issued to EDP Centre
1	2	3	4	5	6	7

Reply submitted to Test Audit/Technical Group-II Letter No. & Date	Reply accepted / rejected	Further action taken	Letter No. & Date for settlement of objection	Remarks	Signature AUD/AAO/SAO
8	9	10	11	12	13

The register will be reviewed every month and submitted to Wing Officer on monthly basis.

---

**Sub Sections of Ledger Wing  
I. LIC Section**

**ANNEXURE 1**

(See Para 201.2.b)

*Intimation to Officers regarding first payment of Insurance premium and calling for Premium Receipt and LIC Policy*

PCDA (O) F:324 (Revised) No.)

Office of the PCDA (O)  
Golibar Maidan  
Pune - 411 001  
Date:

To  
-----  
-----

**Sub:** Payment of first insurance premium out of DSOP Fund in respect of -----: proposals of Army Officer accepted by LIC.

**Ref:** Your No. .... dated ..... and Para 5(a) of AO 21/S/75

A sum of `..... (..... ) on account of first premium against proposal No. .... accepted by LIC ..... is being remitted to ..... your Bankers for credit to your bank Account alongwith salary for the month of ..... Please forward the following documents at an early date.

1. The original premium receipt from the LIC for our verification and return. If the premium receipt is not received here within three months, the payment now made is liable to be recovered in one lump sum.
2. The policy when issued against the proposal No. .... quoted above, duly assigned in favour of the President in the appropriate prescribed form vide AO 373/73, after registration of the said assignment in the books of the LIFE INSURANCE CORPORATION for safe custody in this office specifying your Account No. The life Insurance Corporation may be asked to send an acknowledgement of notice of the assignment and non-encumbrance certificate in respect of the Policy/Policies in question direct to this office.
3. While sending the policy for registration of assignment, please also issue an intimation in the form at Appendix 'A' to AO 21/S/75 requesting the LIC office concerned to transfer the records of the Policy to the LIC Divisional Office, Pune, if the policy has been taken from an LIC Office other than LIC Pune. If the policy has been taken from LIC Pune, the specimen as at Appendix 'B' to AO 21/S/75 as required to be used.
4. The policy duly assigned to the President as prescribed in Para 5(a) of AO 21/S/75 is required to be sent to this office within SIX MONTHS of the date of the first payment. Otherwise further premium will not be paid out of DSOP Fund but the total amount so far withdrawn with interest thereon will become refundable to the fund in one lump sum vide Rule 8-E(2) and 8-(C) (3) of the DSOP Fund Rules.

SAO/AO

**ANNEXURE No.2**

(See Note below Para 201.3)

IAF (CDA) 650

Statement showing the amounts paid on account of Premium for Life Insurance from the  
..... Fund

Name and Grade of the subscriber: .....

Corps or Department: .....

Fund Account Number .....

Name of Life Insurance Unit/ Corporation: .....

Policy Number: .....

Serial No. of Stock Register of Insurance Policies: .....

Amount of Annual Premium: .....

Due Date of Payment of Premium: .....

Date of Final Premium: .....

Date of Maturity of Policy: .....

Month of payment	Dated initials of		Date of verification of premium receipt	Remarks	Amount of withdrawal	Month of payment	Dated initials of		Date of verification of premium receipt	Remarks
	AAO	SAO					AAO	SAO		



**ANNEXURE 3**

*(See Para 201 (4)(c))*

<i>CDA (O) ACCOUNT NUMBER</i>	<i>NAME OF THE OFFICER</i>	<i>POLICY NO.</i>	<i>MONTH IN WHICH PREMIUM DUE</i>	<i>STOCK BOOK NO.</i>	<i>DATE OF LAST PRE MIU M</i>	<i>DATE OF MATURIT Y</i>	<i>DATE OF RELEASE OF POLICY</i>	<i>SECTI ON</i>	<i>TASK NO.</i>

<i>ITEM NO. OF LIC DEMAND INVOICE</i>	<i>PAYMENT MONTH AND YEAR</i>	<i>AMOUN T RECOVE RED</i>	<i>INITIALS OF SO (A)</i>	<i>INITIALS OF AO</i>	<i>PPR VERI FIED</i>	<i>ADDRESS OF THE OFFICER</i>		

**ANNEXURE 4**

(See Para 201.4(e))

No.LIC/POLICY  
Office of the PCDA (O)  
Golibar Maidan,  
Pune-411 001.

Dated :

To

The Accounts Officer I/C  
LW Section \_\_\_\_\_  
(Local)

Sub. : Life Insurance Policy in respect of Personal No. \_\_\_\_\_ Rank, Name & CDA (O) Account No.  
\_\_\_\_\_

\*\*\*\*\*

The policy bond \_\_\_\_\_ has been received. Under mentioned policy particulars may please be noted in the Insurance premium payment proforma in the IRLA of the officer.

- a) Stock Book No. \_\_\_\_\_ e) Sum assured  
b) Date of Commencement \_\_\_\_\_  
c) Date of final premium \_\_\_\_\_ f) Amount of Annual Premium  
d) Date of Maturity \_\_\_\_\_  
h) Month of Annual premium \_\_\_\_\_  
h) Branch Office of the LIC \_\_\_\_\_

Asstt. Accounts Officer

Copy to :-

Personal No. \_\_\_\_\_ )  
Name \_\_\_\_\_ )  
Address \_\_\_\_\_ )  
\_\_\_\_\_ )  
\_\_\_\_\_ )

Ref.: This office intimation  
No. LIC /

Your above mentioned policy has been received in this office and kept in safe custody. Unless the policy documents are received by the LIC Pune, they will not claim the next premium due. Therefore, please ensure that the policy records are transferred to LIC Pune Division immediately.

Premium receipt towards payment of the 1st Premium to LIC has not been forwarded to this office. The same may please be forwarded for verification and return.

2. The Sr. Divisional Manager  
LIC of India, Pune Division  
Office Branch No.987 (DSOP Section)  
University Road, Shivaji Nagar  
Pune - 411 005.

The policy records of the above policy may please be called for from the LIC Divisional Office concerned, if not already done and the premium as due be claimed.

Asstt. Accounts Officer

**ANNEXURE 5**

(See Para 177 (xxxii), 203.1(c), 204.2(c) and 204.3)

**(Form being issued by LIC Section)**

No. LIC/ Policy Transfer 987 Br/ /  
Office of the PCDA (O)  
Golibar Maidan,  
Pune – 411 001  
Date:

To,

The Divisional Manager  
Life Insurance Corporation of India Br No.987,  
“Jeevan Prakash”  
University Road  
P.B.No.529 Div.Officer  
Pune – 411 005

Sub: Reassignment of LIC Policy/Policies No.(s)

1. \_\_\_\_\_ 2. \_\_\_\_\_

3. \_\_\_\_\_ 4. \_\_\_\_\_

on the life of \_\_\_\_\_

DSOP Fund Account No. \_\_\_\_\_

Dear Sir,

I hereby give this notice that the above policy / policies Nos. has / have been reassigned to the above Named officer and his / her spouse / Nominee Mr / Mrs \_\_\_\_\_ by an endorsement on policy / policies itself / themselves.

Sr Accounts Officer

**For & behalf of the President**

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**Annexure 6**

(See Para 177 (xxxii), 203.1(c), 204.2(c) and 204.3)

No. LIC/ Policy Transfer 987 Br/ /

Office of the PCDA (O)

Golibar Maidan,

Pune – 411 001

Date:

To

The Officer

\_\_\_\_\_  
\_\_\_\_\_

Sub: Transfer of Original LIC Policy Bonds in r/o Retirement/PMR/Release cases to LIC 987 Br.

\* \* \*

It is intimated that, the LIC Original Policy Bonds bearing Nos.

(1) \_\_\_\_\_ (2) \_\_\_\_\_

(3) \_\_\_\_\_ (4) \_\_\_\_\_

in r/o \_\_\_\_\_ has/have been duly reassigned in your favour and spouse/Nominee forwarded to the LIC 987 Br., Shivaji Nagar, Pune for their necessary action and onward dispatch to the policy holder's Permanent Address. Further correspondence may be done with LIC 987 Br. Office, Pune, Phone No. 020-25536872.

SAO/AO (LIC)

Copy to:

The SAO/AO, \_\_\_\_\_ : \_\_\_\_\_ for information and necessary

Ledger Section \_\_\_\_\_: \_\_\_\_\_ action in respect of Personal No.....

Name.....

CDA(O) A/c No.....

In case of any discrepancy found in Permanent Address of the officer, it is requested to intimate the same to LIC Section.

SAO/AO (LIC)

**ANNEXURE 7**

(See Para 177 (xxxii), 203.1(c), 204.2(c) and 204.3)

INSURED FOR `100/-

No. LIC / /

Office of the PCDA (O)

Golibar Maidan,

Pune – 411 001

Date:-

To

The Divisional Manager  
Life Insurance Corporation of India Br No.987,  
“Jeevan Prakash”  
University Road  
Pune – 411 005

Sub:- Finalisation of Policy / Policies paid from DSOP Fund.

\*\*\*\*\*

Consequent of your proceeding on Retirement / Premature Retirement / Invalidment / release / Dismissal / resignation w.e.f. \_\_\_\_\_ your LIC policy / policies No. (1) \_\_\_\_\_ (2) \_\_\_\_\_ (3) \_\_\_\_\_ (4) \_\_\_\_\_ is / are forwarded herewith duly assigned finally in your favour and your spouse / Nominee \_\_\_\_\_ by an endorsement on the policy alongwith notice of reassignment addressed to LIC of India alongwith policy bands for registration in their books.

Please acknowledge receipt.

1. Premium of ` \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_  
in policy / policies Nos. \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_,  
\_\_\_\_\_ falling dues on \_\_\_\_\_, \_\_\_\_\_,  
\_\_\_\_\_, \_\_\_\_\_ have not been paid to LIC as it falls due  
after the date of Retirement. The same may be paid by you directly,  
on consultation with LIC of India.

Sr Accounts Officer

Copy to:-

(Officer's Unit address)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Sr Accounts Officer

**ANNEXURE 8**

(See Para 177 (xxxii), 203.1(c), 204.2(c) and 204.3)

**PERMANENT REASSIGNMENT**

ALL SUMS WHICH HAVE BECOME PAYABLE BY THE ABOVE NAMED \_\_\_\_\_ UNDER RULES 6F & 8H OF THE RULES OF THE DSOP FUND HAVING BEEN PAID AND ALL LIABILITY FOR PAYMENT BY HIM / HER OF ANY SUCH SUMS IN THE FUTURE HAVING CEASED THE PRESIDENT OF INDIA BOTH HEREBY REASSIGN THE WITHIN THE POLICY OF INSURANCE OF THE SAID \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ PUNE DATE \_\_\_\_\_ DAY OF \_\_\_\_\_ 20\_\_\_\_\_ EXECUTED BY \_\_\_\_\_ SR ACCOUNTS OFFICER FOR AND BEHALF OF THE PRESENT OF INDIA IN THE PRESENCE OF \_\_\_\_\_ AAO LW SECTION \_\_\_\_\_.

Asstt Accounts Officer

Sr. Accounts Officer  
Office of the PCDA (O), Pune - 1

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## Sub Sections of Ledger Wing II. Nominal Roll Cell

### ANNEXURE 1

(See Para 221(3)(i))

#### PROFORMA FOR VISUAL CHART

The Register will be submitted by 10th of following month to AAO/SO (A) & SAO/AO.

Sl. No.	Name of Unit/Fmn	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1.	11 Arty Bde	R	R	R									
2.	47 Fd Regt	R	CF	R									
3.	111 Engr Regt	CF	R	R									

*R denotes = Received*

*CF denotes = Called for*

**ANNEXURE 2**

(See Para 222(iii))

**INSTRUCTION FOR MAINTENANCE OF SCALE AUDIT REGISTER**

*Sub. : Maintenance of Scale Audit Register - Centralization of.  
Ref : Para 151 of Audit Code and Para 222 of OM IX.*

\*\*\*\*\*

*NR Cell in LW will maintain Scale Audit Register centrally for watching the progress of Scale Audit in the Proforma given below. The entries in the Register regarding completion of audit should be posted as and when audit is completed and attested by SO (A)/AAO/SAO. A Control No. shall be obtained for the Register from Technical Section. The Register should be submitted to the AO/WO monthly on the 10th with a summary of outstanding.*

PROFORMA

<i>Srl. No.</i>	<i>Name of the Unit/Formation</i>	<i>Selected month of Scale Audit</i>	<i>Actual date of Scale Audit</i>	<i>Initials of SO(A)/AAO</i>

*Auth : I.O. No. 61/98*

*SAO/AO*

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## Sub Sections of Ledger Wing

### III. ARMED FORCES LIST CELL

#### ANNEXURE 1

(See Para 224.3)

**Revised Reckonable Commissioned Service w.e.f. 16 Dec 04 for promotions to the substantive rank of officers consequent on implementation of AVSC recommendations.**

**A. General Cadre officers:**

Rank	Reckonable Commissioned Service
<i>Lt</i>	<i>On commissioning</i>
<i>Capt</i>	<i>2 years</i>
<i>Major</i>	<i>6 years</i>
<i>Lt Col</i>	<i>13 years</i>
<i>Col (TS)</i>	<i>26 years</i>

**Auth :** GoI, MoD letter No. 18(1)/2004-D(GS-I) dated 21 Dec 04.

*We.f. 01 May 09, minimum Qualifying Service for Substantive Promotion to the rank of Col will be 15 years of reckonable Commissioned Service.*

**Auth :** GoI, MoD letter No. B/32006/Misc/AG/PS-2(a)/1080/Dir (AG) dated 01 May 09.

Rank	Reckonable Commissioned Service	
	AFMC Entry	Direct Entry
<i>Lt</i>	<i>On commissioning</i>	
<i>Capt</i>	<i>On completion of prescribed period of internship</i>	<i>On entry after completing prescribed period of internship in civil hospital</i>
<i>Major</i>	<i>On completion of 4 years of reckonable commissioned service from the date of seniority in the rank of Captain.</i>	<i>On completion of 4 years of reckonable commissioned service from the date of seniority in the rank of Captain.</i>
<i>Lt Col</i>	<i>On completion of 11 years of reckonable commissioned service from the date of seniority in the rank of Captain.</i>	<i>On completion of 11 years of reckonable commissioned service from the date of seniority in the rank of Captain.</i>
<i>Col (TS)</i>	<i>On completion of 24 years of reckonable commissioned service from the date of seniority in the rank of Captain.</i>	<i>On completion of 24 years of reckonable commissioned service from the date of seniority in the rank of Captain.</i>

**Auth :** GoI, MoD letter No. 10(3)(1)/05/D(Med) dated 29 Oct 07.

**C. ADC officers:**

<b>Rank</b>	<b>Reckonable Commissioned Service</b>	
	<b>Officers commissioned with completion of compulsory internship</b>	<b>Officers commissioned without completion of compulsory internship</b>
<i>Capt</i>	<i>On commissioning</i>	<i>NA</i>
<i>Major</i>	<i>4 years and 6 months</i>	<i>5 years and 6 months</i>
<i>Lt Col</i>	<i>11 years and 6 months</i>	<i>12 years and 6 months</i>
<i>Col (TS)</i>	<i>24 years and 6 months</i>	<i>25 years and 6 months</i>

**Auth :** GoI, MoD letter No. 10(3)(1)/05/D(Med) dated 29 Oct 07.

**D. AMC (NT) officers:**

<b>Rank</b>	<b>Reckonable Commissioned Service</b>
<i>Lt</i>	<i>On entry</i>
<i>Capt</i>	<i>2 years</i>
<i>Major</i>	<i>6 years</i>
<i>Lt Col</i>	<i>13 years</i>
<i>Col (TS)</i>	<i>26 years</i>

**Auth :** GoI, MoD letter No.10(3)(1)/05-D(Med) dated 28 Oct 05.

**E. Remount Veterinary Corps (RVC) officers:**

<b>Rank</b>	<b>Reckonable Commissioned Service</b>
<i>Captain</i>	<i>On commissioning</i>
<i>Major</i>	<i>4 years and 6 months</i>
<i>Lt Colonel</i>	<i>11 years and 6 months</i>
<i>Colonel(TS)</i>	<i>24 years and 6 months</i>

**Auth :** GoI, MoD letter No.5(2)/2005-D(QS) dated 14 Nov 05.

**F. Territorial Army (TA) officers:-**

<b>Rank</b>	<b>Reckonable Commissioned Service other than AMC(TA)</b>	<b>Reckonable Commissioned Service AMC (TA)</b>
<i>Lieutenant</i>	<i>On commissioning</i>	-
<i>Captain</i>	<i>4 years</i>	<i>On commissioning</i>
<i>Major</i>	<i>8 years</i>	<i>7 years</i>
<i>Lt Colonel</i>	<i>15 years</i>	<i>14 years</i>
<i>Colonel(TS)</i>	<i>28 years</i>	<i>27 years</i>

**Auth :** GoI, MoD letter No.18(1)/2006-D(GS-I) dated 18 Apr 06.

**G. Qualifying years of service for Substantive Promotion by time scale for Special Lists (SL) officers:**

<b>Rank</b>	<b>Qualifying Service</b>
<i>Captain</i>	<i>2 years</i>
<i>Major</i>	<i>6 years</i>
<i>Lt Col</i>	<i>13 years</i>
<i>Col(TS)</i>	<i>26 years</i>

**Auth :** GoI, MoD letter No. 18(1)/2004-D(GS-I) dated 21 Dec 04.

**Short Service Commissioned Officers (SSCOs) : Substantive Promotion by time scale:**

**Quasi Substantive Rank - AI 2/74**

Non-regular officers who are not holding Permanent Commission (other than AMC/ADC/RVC) are eligible for the grant of Quasi Substantive rank of Capt by time scale after completion of the requisite number of years as stipulated in the Army Instruction under which the commission is granted.

**Short Service Commissioned Officers (SSCOs): Men/Women**

**(Technical/Non-Technical Entry Scheme)**

Since SSCO's awaiting grant of Permanent Regular Commission (PRC) and those not granted PRC do not come within the definition of 'Reckonable Commissioned Service', they are not eligible for grant of substantive rank of Capt, Maj and Lt Col on completion of 2, 6 and 13 years of service respectively.

**Auth :** Army Rule 2(iii), Para 69 of Regulations for the Army, 1987 and

MS Br AHQ letter No 04477/MS Policy dated 31 May 05.

However, if they opt for to be governed under the revised terms and conditions of

Govt. letters mentioned below, Substantive Promotions as per the revised number of years of reckonable Commissioned Service w.r.t. AVSC recommendations will be admissible to these officers.

**Auth:** GoI, MoD letter Nos. B/32313/PC/AG/PS 2(a)/921/D(AG) dated 20 Jul 06, 20 Jul 06, 20 Jul 06 and 20 Jul 06 (Four letters).

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**ANNEXURE 2**  
**(See Para 224.6)**

**AGES OF Retirement:**

**Officers of Armoured Corps, Infantry, Artillery, AD Artillery, Engineers, Signals & Intelligence Corps:**

<i>Up to and including the rank of Major</i>	<i>52 years</i>
<i>Lt Col</i>	<i>54 years</i>
<i>Colonel (Time Scale and Selection)</i>	<i>54 years</i>
<i>Brigadier</i>	<i>56 years</i>
<i>Major General</i>	<i>58 years</i>
<i>Lt General</i>	<i>60 years</i>

*Officers belonging to Judge Advocate General's Department, AEC, Military Farms, Special Commissioned officers holding the rank of Col (TS) will superannuate on attaining the age of 57 years.*

**Officers of Army Service Corps (including Food Inspection Organization), Army Ordnance Corps, Electrical and Mechanical Engineers and Pioneer Corps:**

<i>Up to and including the rank of Major</i>	<i>54 years</i>
<i>Lt Col</i>	<i>54 years / 57 years #</i>
<i>Colonel (TS) and (Selection)</i>	<i>54 years / 57 years#</i>
<i>Brigadier</i>	<i>56 years</i>
<i>Major General</i>	<i>58 years</i>
<i>Lt General</i>	<i>60 years</i>

*# for officers of Food Inspection Organization Cadre*

**Note:** *The stipulated ages of Retirement in the rank of Maj Gen and Lt Gen in Pioneer Corps will be applicable only when those ranks are sanctioned to this Corps.*

**Officers of AMC, ADC, RVC & MNS:**

<i>Up to and including the Rank of Lt Col</i>	<i>56 years</i>
<i>Colonel (TS)* and Col (Selection)</i>	<i>58 years</i>
<i>Brigadier</i>	<i>59 years</i>
<i>Major General</i>	<i>60 years</i>
<i>Lt General and equivalents of AFMS</i>	<i>2 years tenure or on</i>
<i>(except DGAFMS)</i>	<i>attaining 61 years</i>

*of age whichever is earlier, but in any case not before attaining the age of 60 years.*

DGAFMS

3 years tenure or on attaining 62 years of age, whichever is earlier but in any case not before attaining the age of 60 years.

\* Rank of Col (TS) does not exist in MNS.

**AMC (NT) Officers**

Up to Col (TS)	56 years
Col (Selection Grade)	57 years
Brigadier (Records)	58 years
Brigadier	59 years
Major General	60 years

**Officers of Special List officers (Quartermasters, Technical and Record officers) and Army Physical Training Corps (Master-at-Arms)**

Up to and including the rank of Col (TS) and (Selection)	57 years
Brigadier	58 years
Major General	59 years
Lt General	60 years

The stipulated ages of Retirement in the rank of Major General and Lt. General in this cadre will be applicable only in the event these ranks are sanctioned.

**Retirement of RC officers:**

The age limit for Compulsory Retirement of RC officers will be 52 years or 12 years of service as RCO, whichever is earlier.

**Officers of NCC whole time officers granted Permanent Commission (including Lady Officers):**

NCC officers, if otherwise not found unfit, will be eligible to serve till the age of 57 years. However, they will retire from service w.e.f. the afternoon of the last day of the month in which their date of Retirement falls. However, an officer, whose date of birth is first of a month, shall retire from service on the afternoon of the last day of the preceding month on attaining the age of 57 years.

**Ages of Retirement of AMC (TA), MNS (TA) and AMC (NT) officers of Territorial Army:**

The following shall be the revised ages of Retirement for AMC (TA), MNS (TA) & AMC (NT) of Territorial Army from 28 May 08.

All officers of AMC (TA), MNS (TA) & AMC (NT) up to the rank of Lt Col	56 years
Col AMC (TA)	58 years
Brig AMC (TA)	59 years

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**Sub Sections of Ledger Wing**  
**III. DO II CELL**

**ANNEXURE 1**

(See Para 236.I)

a. For officers of all Arms and Services except AMC, RVC (Graduate Veterinary officers) and ADC (but including Licentiate officers of these three Corps and officers of MNS), PC (SL) and APS.

Rank to which Acting Promotion is made	Total minimum service as Commissioned Officer *	Remarks
(1)	(2)	(3)
Captain	1 year	-
Major	4 years	-
Lt Col	7 years	With a minimum period of one year service in the rank of Substantive Major. Broken periods will count towards this limit.
Colonel	8-1/2 years	With a minimum period of two years service in the rank(s) of Major and above. Broken periods will count towards this limit.
Brigadier	12 years	With minimum period of three years service in the rank(s) of Lt Col and above, if any held. Broken periods will count towards this limit.
Major General	20 years	-
Lt General	25 years	-

\*Antedate granted for promotion will count for calculating minimum Qualifying Service vide Para 1(d) SAI 1/S/74.

Auth: Para 1 of SAI 1/S/74 as amended vide AI 25/90.

**Note:** R C officers are eligible for Acting Promotion to the rank of Capt and Major.

Auth: AI 32/89 as amended vide AI 13/2000.

**b. Officers of the AMC, RVC (Graduate Veterinary officers) and ADC (other than Licentiate officers of these three Corps):**

Rank to which Acting Promotionis made	Total minimum service as Commissioned officer	Remarks
Captain (RVC Graduate Veterinary officers and ADC)	1 year	-
Major	5 years	-
Lt Colonel & above	as in clause (a) above	-

**Auth:** Para 1(b) of SAI 1/S/74.

**Note:** Acting Promotion to the rank of Captain of AMC will not be admissible.

**c. Officers of the Special List (AI 85/74) w.e.f. 27/04/2012:**

Rank	Total minimum service	Remarks
Captain	1 years' reckonable commissioned service	
Major	4 years' reckonable Commissioned Service	
Lt Col	7 years' reckonable Commissioned Service with a minimum of 1 years' service in the rank of Major	Broken periods w i l l count towards this 1 years' service as Major.
Colonel	9 years' reckonable Commissioned Service with a minimum of 2 years' service in the rank of Lt Col	Broken periods will count towards this 2 years' service as Lt. Col.

W.e.f. 01 May 09, minimum Qualifying Service for Substantive Promotion to the rank of Col will be 15 years of reckonable Commissioned Service and there will be no more Acting rank at the level of Colonel except in exceptional/operational situations.

**Auth:** GoI, MoD letter No. B / 3 2 0 0 6 / M i s c / A G / P S -2(a)/1080/Dir (AG) dated 01 May 09.

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## ANNEXURE 2

(See Para 236.II)

The minimum service limits for Acting Promotion to the rank of Capt and Major for officers serving in the concessional areas and in Sikkim but excluding those serving in Andaman & Nicobar Group of Islands and the competent authorities to make these promotions will be as under:

**i. When there is actual fighting (as distinct from cease fire violations) in the areas:**

**a. Service Limits**

Acting promotions may be made irrespective of service limits i.e. no service limit will apply.

**b. Competent Authority**

Officer Commanding of the rank of Lt Col or above.

**ii. When there is no actual fighting in the concessional areas**

**a. Minimum service limits:**

Capt	1 year
Major	3 years

**b. Competent Authorities**

Bde Cdr / equivalent or above.

**Note:** Above provisions are not applicable in Modified Field Area.

**Auth :** AHQ letter No. A/41192/AG/ PS 2(a) dated 05 Feb 86 and SAO 5/S/2000 as amended vide SAO 2/S/01 and MoD Letter No. B/32354/PC/AG/PS-2(a)/1759/D (AG) dated 27/04/12.

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### **ANNEXURE 3**

(See Para 248)

#### **AREAS ELIGIBLE FOR GRANT OF SPECIAL COMPENSATORY**

##### **[REMOTE LOCALITY] ALLOWANCE :**

#### **A. ANDAMAN AND NICOBAR ISLANDS**

I. Areas included in Part 'A' : Middle Andamans, North Andaman, Little Andaman, Nicobar and Narcondum Islands.

II Areas included in Part 'B' : South Andaman including Port Blair.

#### **B. ARUNACHAL PRADESH**

I. Areas included in Part 'A' : Difficult Areas of Arunachal Pradesh.

II. Areas included in Part 'B' : Throughout Arunachal Pradesh other than those declared as difficult areas.

#### **C. ASSAM**

I. Areas included in Part 'D' : Entire State.

#### **D. HIMACHAL PRADESH I.**

Areas included in Part 'A' :

##### **1. Chamba District**

a. Pangi Tehsil.

b. Following Panchayats and Villages of Bharmour Tehsil:

i. Panchayats Badgaun, Bajol, Deol Kugti, Nayagam and Tundah.

ii. Villages Ghatu of Gram Panchayat Jagat, Kanarsi of Gram Panchayat Chauhata.

##### **2. Kinnaur District**

a. Asrang, Chitkul and Hango Kuno/Charang Panchayats.

b. 15/20 Area comprising the Gram Panchayats of Chhota Khamba, Nathpa and Ruphi.

c. Pooh Sub-Division excluding the Panchayat Areas specified above.

##### **3. Kullu District**

15/20 Area of Nirmand Tehsil comprising the Gram Panchayats of Kharga, Kushwar and Sarga.

4. Lahaul and Spiti District

Entire area of Lahaul and Spiti.

5. Shimla District

15/20 Area of Rampur Tehsil comprising of Panchayats of Koot, Labana-Sadana, Sarpara and Chandi-Branda.

II. Areas included in Part 'B'

1. Chamba District

Bharmour Tehsil excluding Panchayats and villages included in Part 'A'.

2. Kangra District

Areas of Bara Bhangal and Chhota Bhangal.

3. Kinnaur District

Entire District other than Areas included in Part 'A'.

4. Shimla District

- a. Dodra-Kawar Tehsil.
- b. Gram Panchayats of Darkali in Rampur, Kashapath Tehsil and Munish.
- c. Ghorī Chaibis of Pargana Sarahan.

III. Areas included in Part 'C'

1. Chamba District

- a. Jhandru Panchayat in Bhatiyat Tehsil.
- b. Churah Tehsil.
- c. Dalhousie Town (including Banikhet proper).

2. Kullu District

- a. Outer Seraj (excluding Villages of Jakat-Khana and Burow in Nirmand Tehsil).
- b. Entire Districts (excluding outer Seraj area and pargana of Pandrabis but including village Jagat-Khana and Burow of Tehsil Nirmand).

3. Mandi District

- a. Chhuhar Valley (Jogindernagar Tehsil).
- b. Following Panchayats in Thunag Tehsil:  
Bagraa, Chhatri, Chhotdhar, Garagushain, Gatoo, Gharyas, Janjheli, Jaryar, Johar Kalhani, Kalwan, Kholana, Loth, Silibagi, Samachan, Thachdhar, Tachi and Thana.
- c. Following Panchayats of Dharampur Block: Binga, Kamlah, Saklana, Tanyar and Tarakholah.

- d. Following Panchayats of Karsog Tehsil:  
Balidhar, Bagra, Gopalpur, Khajol, Mahog, Mehudi, Manj, Pekhi, Sainj, Sarahan and Teban.
- e. Following Panchayats of Sundernagar Tehsil: Bohi, Batwara, Dhanyara, Paura-Kothi, Seri and Shoja.

#### 4. Kangra District

- a. Dharamsala Town and the following offices located outside its Municipal limits but included in Dharamsala Town for purposes of eligibility to Special Compensatory (Remote Locality) Allowance:
  - i. Women's ITI, Dari.
  - ii. Mechanical Workshop, Ramnagar.
  - iii. Child Welfare and Town and Country Planning Offices, Sakoh.
  - iv. CRSF Office lower Sakoh
  - v. Kangra Milk Supply Scheme, Dugiari.
  - vi. HRTC Workshop, Sudher.
  - vii. Zonal Malaria Office, Dari.
  - viii. Forest Corporation Office, Shamnagar.
  - ix. Tea Factory, Dari.
  - x. IPH Sub-Division, Dari.
  - xi. Settlement Office, Shamnagar.
  - xii. Binwa project, Shamnagar.
- b. Palampur Town including HPKVV Campus at Palampur, and the following offices located outside its municipal limits but included in Palampur Town for this purpose:
  - i. HP Krishi Vishvavidyalaya Campus.
  - ii. Cattle Development Office/Jersey Farm, Banuri.
  - iii. Sericulture Office/Indo-German Agriculture Workshop/HPPWD Division, Bundla.
  - iv. Electrical Sub-Division, Lohna.
  - v. DPO Corporation, Bundla.
  - vi. Electrical HPSEE Division, Ghuggar.

#### 5. Shimla District

- 1. a. Chopal Tehsil.
  - b. i. Ghoris, Panjgaon, Patsnau, Naubis and Teen Koti of Pargana Sarahan.
  - ii. Deothi Gram Panchayat of Taklesh Area.
  - iii. Pargana Barabis.
  - iv. Kasba Rampur and Ghori Nog of Pargana Rampur of Rampur Tehsil
- 2. Shimla Town and its suburbs (Dhalli, Jatog, Kasumpti, Mashobra, Taradevi and Tutu).

#### 6. Sirmaur District

- a. Following Panchayats:
  - i. Bani Bakhali (Pachhad Tehsil).
  - ii. Bharog Bheneri (Paonta Tehsil).
  - iii. Birla (Nahan Tehsil).
  - iv. Dibber (Pachhad Tehsil).

v. Thana Kasoga (Nahan Tehsil).

b. Thansgiri Tract.

7. Solan District : Mangal Panchayat

IV. Areas included in Part 'D'

The remaining areas of Himachal Pradesh not included in any of the Part 'A', 'B', and 'C'

E. JAMMU & KASHMIR

I. Areas included in Part 'A'

1. Kathua District : Niabat Bani, Lohi, Malhar and Macchodi.

2. Udhampur District : a. Dudu Basantgarh, Lander Bhamag Illaqa, Thakrakote and Nagote.  
b. All areas in Mahore Tehsil other than those included in Part 'B'.

3. Doda District : Illaqa of Padder and Niabat Nowgam in Kishtwar Tehsil.

4. Leh District : a. Noyama and Nobre.  
b. Zanskar  
c. All other places in the District.

5. Baramulla District : Entire Gurez-Nirabat, Tangdar Sub-Division and keran Illaqa.

II. Areas included in Part 'B'

1. Udhampur District : Areas up to Goel from Kamban side and Areas up to Arnas from Keasi side in Tehsil Mahore.

2. Baramulla District : Matchill

III. Areas included in Part 'C'

1. i. Areas in Poonch and Rajouri Districts excluding the towns of Poonch and Rajouri and Sunderbani and other Urban areas in the two districts.

i. Areas not included in Parts 'A', 'B' and (1) of Part 'C' above, but which are within a distance of 8 kms from the line of actual control or at places which may be declared as qualifying for Border Allowance from time to time by the State Govt for their own staff

F. LAKSHADWEEP

- I. Areas included in Part 'A' : Entire Union Territory
- G. MANIPUR
- I. Areas included in Part 'C' : Entire State
- H. MEGHALAYA
- I. Areas included in Part 'D' : Entire State
- I. MIZORAM
- I. Areas included in Part 'A' : Chimgtuipui District and areas beyond 25 kms from Lunglei Town in Lunglei District
- II. Areas included in Part 'B' : Entire Lunglei District excluding areas beyond 25 kms from Lunglei Town
- III. Areas included in Part 'C' : Entire Aizwal District
- J. NAGALAND
- I. Areas included in Part 'B' : Entire State
- K. SIKKIM
- I. Areas included in Part 'A' : Entire State
- L. TRIPURA
- I. Areas included in Part 'B' : Difficult Areas of Tripura
- II. Areas included in Part 'C' : Entire State other than areas declared as Difficult ones and included in Part 'B'
- M. UTTARAKHAND
- I. Areas included in Part 'A' : Areas under Chamoli, Pithoragarh, Uttar Kashi, Rudraprayag & Champavat Districts.
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## **ANNEXURE 4**

(See Para 263)

ANNEXURE to GoI, MoD letter NO. 1(26)/97/VI/D(Pay/Services) dated 29/02/2000.

### **LIST OF TRAINING ESTABLISHMENTS**

#### **JOINT SERVICE INSTITUTIONS:**

01. NATIONAL DEFENCE COLLEGE, NEW DELHI.
02. DEFENCE SERVICE STAFF COLLEGE, WELLINGTON.
03. NATIONAL DEFENCE ACADEMY, KHADAKVASLA.
04. COLLEGE OF DEFENCE MANAGEMENT, SECUNDERABAD.
05. ARMED FORCES MEDICAL COLLEGE, PUNE.

#### **ARMY:**

01. INDIAN MILITARY ACADEMY (INCLUDING ACC WING), DEHRADUN.
02. OFFICER TRAINING ACADEMY, CHENNAI.
03. ARMOURED CORPS CENTRE AND SCHOOL, AHMEDNAGAR.
04. SCHOOL OF ARTILLERY, DEOLALI.
05. ARMY AIR DEFENCE COLLEGE, GOPALPUR.
06. COLLEGE OF MILITARY ENGINEERING, DAPODI, PUNE.
07. HEAVY BRIDGING TRAINING CAMP, MARVE.
08. ARMY/AIR TRANSPORT SUPPORT SCHOOL, AGRA.
09. ARMY SCHOOL OF PHYSICAL TRAINING, PUNE.
10. ARMY SCHOOL OF MECHANICAL TRANSPORT, BANGALORE.
11. AEC TRAINING COLLEGE AND CENTER, PACHMARHI.
12. MILITARY COLLEGE OF TELECOMMUNICATION ENGINEERING, MHOW.
13. COLLEGE OF COMBAT, MHOW.
14. INFANTRY SCHOOL, MHOW.
15. JUNIOR LEADERS WING, BELGAUM AND BAREILLY.
16. HIGH ALTITUDE WARFARE SCHOOL.
17. COUNTER INSURGENCY WARFARE SCHOOL.
18. COLLEGE OF MATERIAL MANAGEMENT, JABALPUR.
19. INSTITUTE OF NATIONAL INTEGRATION, PUNE.
20. MILITARY COLLEGE OF ELECTRONICS AND MECHANICAL ENGINEERING, SECUNDERABAD.
21. AMC CENTRE AND SCHOOL, LUCKNOW.
22. ASC SCHOOL, BAREILLY.
23. EME SCHOOL, BARODA.
24. INTELLIGENCE TRAINING SCHOOL AND DEPOT, PUNE.
25. RVC CENTRE AND SCHOOL, MEERUT.
26. REMOUNT TRAINING SCHOOL AND DEPOT, SAHARANPUR.
27. REMOUNT TRAINING SCHOOL AND DEPOT, HEMPUR.
28. INSTITUTE OF MILITARY LAW, KAMPTEE.
29. CMP CENTRE AND SCHOOL, BANGALORE.
30. MILITARY FARMS SCHOOL AND RESEARCH CENTRE, MEERUT.
31. ARMY AVIATION SCHOOL, NASIK ROAD.
32. COUNTER INSURGENCY SCHOOL WEST.
33. STRATEGIC FORCE TRAINING SCHOOL.
34. ALL REGIMENTAL TRAINING CENTRES.

**List of Regimental Training Centres: Srl No. 34 above:(as per DSR)**

01. AC Centre & School Ahmednagar (excluding the school).
02. Artillery Centre Nasik Road.
03. Artillery Centre Hyderabad.
04. Madras Engr Gp & Centre Bangalore.
05. Bengal Engr Gp & Centre Roorkee.
06. Bombay Engr Gp & Centre Kirkee.
07. All Bridging Training Camps.
08. No.1 Signal Training Centre, Jabalpur.
09. No.2 Signal Training Centre, Panaji (Goa).
10. Mechanised Infantry Regtl Centre, Ahmednagar.
11. All Infantry Regimental Centre.
12. ASC Centre (North) Gaya.
13. ASC Centre (South) Bangalore.
14. Army Postal Service Centre, Kamptee.
15. AMC Centre & School Lucknow (Excluding the school).
16. AMC Centre & School Lucknow.
17. 1 EME Centre Secunderabad.
18. 3 EME Centre Bhopal.
19. RVC Centre & School, Meerut Cantt (Excluding the School).
20. AEC Trg College & Centre Pachmarhi (excluding the college).
21. CMP Centre & School Bangalore (excluding the school).
22. Pioneer Corps Trg Centre & Records Bangalore.
23. Defence Security Corps Centre & Records Cannanore (Kerala).
24. Military Intelligence Trg School & Depot Pune (excluding the school).

The above list is illustrative and not exhaustive.

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## ANNEXURE 5

(See Para 293)

**Annexure 'A' to GoI, MoD letter No.10(55)/98/D(Q&C) dated 29 Sep 1999**

### **Certificate to be furnished by service officers for claiming HRA**

1. *I certify that I have applied for the Govt. accommodation in accordance with the prescribed procedure but have not been provided with Govt. accommodation/have refused the allotment of Govt. accommodation during the period in respect of which the Allowance is claimed.*
2. *I certify that I am residing in a house hired/owned by me/my wife/husband/son/daughter/father/mother /a Hindu undivided family in which I am a co-partner.*
3. *I certify that I am incurring some expenditure on rent/contributing towards rent.*
4. *I certify that the rental value of the house owned by me/owned by a Hindu undivided family in which I am a co-partner and in which I am residing is ascertainable. I am paying / contributing towards house or property tax.*
5. *I certify that I am not sharing accommodation allotted to my parent (child) by the State/Central Govt. an autonomous Public Undertaking or Semi-Govt. Organization such as Municipality, Port Trust etc., allotted rent free to another Govt. Servants.*
6. *I certify that my husband/wife/children/parents who is/are sharing accommodation with me allotted to another employee of the Central/State Govt./autonomous public undertakings or semi-Govt. organizations like municipality, Port Trust etc. is/are not in receipt of house rent Allowance from the Central/State Govt/autonomous Public Undertakings or semi-Govt. organization like municipality, Port Trust etc.*
7. *I also certify that my wife/husband has not been allotted accommodation at the same station by the Central/State Govt./autonomous Public Undertakings or semi-Govt. organizations such as municipality, Port Trust etc.*
8. *I have not been provided with any rent-free Govt. accommodation.*

Place : Signature \_\_\_\_\_

Date : Rank and Name \_\_\_\_\_

Personal No. \_\_\_\_\_

CDA (O) Account No. \_\_\_\_\_

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**ANNEXURE 6**

(See Para 293)

**Annexure 'B' to GoI, MoD letter No. 10(55)/98/D(Q&C) dated 29 Sep 1999**

**Application for issue of NAC for claiming HRA**

To

The Station Commander

\_\_\_\_\_

1. I opt to claim HRA in accordance with GoI, MoD letter No.10(55)98/D(Q&C) dated 29 Sep 99.

My particulars are given below:

a. Service No. :

b. Rank & Name :

c. CDA (O) A/c No. :

d. Unit :

e. Station Located in :

(Peace/Fd/Mod fd/Op Area/Sea Service)

(Strike out whichever is not applicable)

f. Pay details\* i. Pay in the Pay Band :

ii. Grade Pay :

iii. MSP :

iv. NPA, if any. :

If re-employed:

i. Date of termination of employment :

ii. Post against which re-employed :

g. Date of promotion :

h. It is certified that:-

a. I am posted to \_\_\_\_\_

(Name of unit/ship/fmn/estt)

located at \_\_\_\_\_ on Permanent Duty w.e.f. \_\_\_\_\_.

I have registered myself for regular/SF accn on \_\_\_\_\_.

b. I am not in occupation of any married/SF accn on \_\_\_\_\_.

c. I opt to claim HRA till I am allotted a Govt accn, as applied for by me.

d. I shall not claim HRR for the period I have opted to claim HRA.

Date:

Signature of the officer

Countersigned by CO/OC Unit

**Note:** Certificate to be submitted on six monthly basis.

\* Pay in the Pay Band, Grade Pay, MSP and NPA, if any, as per SPC Orders w.e.f. 01 Sep 08.

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**ANNEXURE 7**

(See Para 293)

**Annexure 'C' to GoI, MoD letter No. 10(55)/98/D(Q&C) dated 29 Sep 1999**

**Non availability Certificate (NAC) for claiming HRA**

1. Certified that \_\_\_\_\_ posted to  
(Personal No., Rank & Name, CDA (O) A/C No.) \_\_\_\_\_ (Stn)  
w.e.f. \_\_\_\_\_ and applied for married accn/SF accn on \_\_\_\_\_.(date)  
After grant of antedate seniority, his/her seniority has been fixed from \_\_\_\_\_.(date)
2. The officer is not in occupation of any Govt married accn/SF accn/Transit accn/Temporary accn/hired accn/accn on rent reimbursement (R/R) basis.
3. HRA-NAC will be valid from \_\_\_\_\_ (date) to \_\_\_\_\_.(date)
4. No Govt married accn is going to remain vacant during the above period because of the officer claiming HRA.

Signature of Stn Cdr

Station:

or

Date:

His/her authorised rep.

**Note:**

- Applicable for military stations only.
  - To be issued on six monthly basis.
  - May be issued for entire period of stay in a station/field area provided no Govt married accn/SF accn remains vacant in that station.
-

**ANNEXURE 8**

(See Para 293)

**Annexure 'D' to GoI, MoD letter No. 10(55)/98/D(Q&C) dated 29 Sep 1999**

**Applicable to officer claiming HRA at Selected Place of Residence in Non Military Stations**

To

The PCDA (O),

Pune

1. I opt to claim HRA in accordance with GoI, MoD letter No.10 (55)/98/D(Q&C) dated 29 Sep 1999.

My particulars are given below:

a. Service No. :

b. Rank & Name :

c. CDA (O) A/c No. :

d. Unit Location :

(Field/Mod Field/Op area/Sea service) :

(Strike out whichever is not applicable)

e. Station :

f. Pay details\* i. Pay in the Pay Band :

ii. Grade Pay :

iii. MSP :

iv. NPA, if any. :

g. If re-employed:

i. Date of termination of re-employment :

ii. Post against which re-employment :

h. Date of Promotion :

i. It is certified that:

a. I am posted to \_\_\_\_\_ located at \_\_\_\_\_

(Name of unit/ship/fmn/est) on Permanent Duty w.e.f. \_\_\_\_\_ and continue to be located in the field concessional area.

b. I am not in occupation of any married/SF/Transit accommodation.

c. My family is residing at \_\_\_\_\_ station w.e.f. \_\_\_\_\_ under own arrangements (Location) (date).

Date :

*Signature of the officer*

*Countersigned by CO/OC Unit*

**Note :** *Certificate to be submitted on six monthly basis.*

*\* Pay in the Pay Band, Grade Pay, MSP and NPA, if any, as per SPC Orders w.e.f. 01 Sep 08.*

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**ANNEXURE 9**

(See Para 293)

**Annexure 'E' to GoI, MoD letter No. 10(55)/98/D(Q&C) dated 11 Feb 2008**

**NON-AVAILABILITY CERTIFICATE (NAC) FOR CLAIMING HRA FOR THE INTERIM PERIOD TILL THE OFFICER REGISTERS FOR MARRIED/SEPARATED FAMILY ACCOMODATION**

1. Certified that (Personal No.)....., (Rank).....  
(Name)....., CDA (O) A/C No..... has been posted to ..... w.e.f. ....He was SOS (struck of strength) from .....
2. The officer is not in occupation of any Govt married accn/SF accn/Transit accn/Temporary accn/Hired accn/Accn on rent reimbursement (R/R) basis.
3. HRA-NAC will be valid from .....(next date of being SOS) to .....
4. No Govt married accn is going to remain vacant during the above period because of the officer claiming HRA.

Signature of Stn Cdr

Or

His/her authorised rep.

Station:

Date:

**Note:**

- Applicable for military stations only
  - To be issued till the period an officer applies for accommodation
  - Fresh NAC as per Annexure 'C' to be issued once the officer is Registered with Stn HQ for allotment of accommodation.
-

**ANNEXURE 10**

(See Para 293)

**Annexure 'F' to GoI, MoD letter No. 10(55)/98/D(Q&C) dated 11 Feb 2008**

**NON-AVAILABILITY CERTIFICATE (NAC) FOR CLAIMING HRA FOR THE  
UNMARRIED OFFICERS WITH DEPENDENT FAMILY MEMBERS**

1. It is certified that (Personal No)..... (Rank)..... (Name)....., CDA (O) A/C No ..... has been posted to ..... w.e.f. .... . He/She is permitted to claim HRA w.e.f..... to .....

Signature of Stn Cdr

Station:

Or

Date:

His authorized rep.

**Note:**

Dependent Family members would include the following:-

a. Parents

b. Brothers/Sisters with following criteria:-

i. Brothers: Till they attain the age of 25 years or start earning `2500/- p.m. whichever is earlier.

ii. Sisters: Till they get married or starting earning `2500/- p.m. or attain the age of 25 years whichever is earlier.



**ANNEXURE 11****(Sr. No. 1)**

(See Para 293)

**List of cities/towns where HRA is admissible to Army officers w.e.f. 01 Sep 08  
on the basis of classification notified vide MoF, Dept of Expenditure OM No.  
2(13)/2008-E.II (B) dated 29 Aug 08**

<b>Sl</b>	<b>STATES</b>	<b>Cities Classified as 'X'</b>	<b>Cities Classified as 'Y'</b>
1.	Andhra Pradesh	Hyderabad (UA)	Vijayawada (UA), Warangal(UA), Visakhapatnam (UA), Guntur
2.	Assam		Guwahati (UA)
3.	Bihar		Patna (UA)
4.	Chandigarh		Chandigarh (UA)
5.	Chhattisgarh		Durg-Bhilai Nagar(UA), Raipur(UA)
6.	Delhi	Delhi (UA)	
7.	Gujrat		Ahmedabad(UA), Rajkot(UA), Jamnagar(UA), Bhavnagar(UA), Vadodara
8.	Haryana		Faridabad*
9.	Jammu & Kashmir		Srinagar (UA),
10.	Jharkhand		Jamshedpur(UA), Dhanbad(UA), Ranchi (UA)
11.	Karnataka	Bengaluru (UA)	Belgaum(UA), Hubli-Dharwad, Mangalore(UA), Mysore (UA)
12.	Kerala		Kozhikode(UA), Kochi(UA), Thiruvananthapuram (UA)
13.	Madhya Pradesh		Gwalior(UA), Indore(UA), Bhopal(UA), Jabalpur(UA)

14.	Maharashtra	Greater Mumbai (UA)	Amravati, Nagpur(UA), Aurangabad(UA), Nashik(UA),
15.	Orissa		Cuttack(UA), Bhubaneswar(UA)
16.	Punjab		Amritsar(UA), Jalandhar(UA), Ludhiana
17.	Pondicherry		Pondicherry(UA)
18.	Rajasthan		Bikaner, Jaipur, Jodhpur(UA), Kota(UA)
19.	Tamil Nadu	Chennai(UA)	Salem(UA), Tiruppur(UA), Coimbatore(UA), Tiruchirappalli(UA), Madurai(UA)
20.	Uttarakhand		Dehradun(UA)
21.	Uttar Pradesh		Moradabad(UA), Meerut (UA), Ghaziabad*, Aligarh, Agra(UA), Bareilly(UA), Lucknow(UA), Kanpur(UA), Allahabad(UA), Gorakhpur, Varanasi(UA)
22.	West Bengal	Kolkata(UA)	Asansol(UA)

**ANNEXURE 11**

**(Sr. No. 2)**

(See Para 293)

**Classifications of Stations (Hard Stations) where GREF Units located**

<b>Sl No.</b>	<b>Directorate</b>	<b>Hard Stations</b>
1	Bihar	Dhanbad
2	Delhi	-
3	Jammu &	-
4	Rajasthan	Barmer
5	Uttar Pradesh	Uttar Kashi
6	NER	Agartala

**Auth:** GoI, MoD letter No.18147/DGBR/E-2A(T&C)/D(Q&C)dated 20 Oct 97.

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## ANNEXURE 11

### (Sr. No. 3)

(See Para 293)

HRA to Central Govt employees posted in cities/towns/hill stations covered under these Orders where HRA has been granted not on the basis of classification of these cities/towns as per the population criterion but on special reasons, shall also continue to be applicable, until further Orders.

1.	OM No.2(4)-E-II(B)/65 dated 05 Nov 74 - HRA at Delhi rates in Faridabad Complex
2.	OM No.11023/9/E.II(B)/78 dated 26 May 79- HRA at Delhi rates in Gaziabad Municipal Area
3.	OM No.21011/20/89-E.II (B) Vol.II dated 31 Jan 90 - HRA/CCA at Delhi rates in Noida
4.	OM No.11013/2/81-E.II(B) dated 03 Aug 82 - HRA at Mumbai rates in New Mumbai
5.	OM No.11013/1/87-E-II (B) dated 12 Oct 87 - HRA/CCA at Jalandhar rates in Jalandhar Cantt.
6.	OM No.11023/1/86-E.II (B) dated 09 Dec 86 - HRA/CCA at Delhi rates in Gurgaon
7.	OM No.11018/6/87-E-II (B) dated 29 Dec 88 - CCA at 'B-2' rates in Jamnagar
8.	OM No.11018/2/83-E.II (B) dated 14 Nov 86 - HRA at 'C' class rates in Mahe
9.	OM No.2(13)-E.II (B)/74 Vol II dated 16 Apr 92 - HRA at 'C' rates in Goa & UT of Daman & Diu
10.	OM No.2(27)-E.II (B)/65 dated 09 Aug 65 - HRA at 'C' class rates in Coonoor
11.	OM No.2(54)-E.II (B)/73 dated 29 Aug 79 and OM No.11016/2/81-E (B) dated 30 Apr 81 - CCA in cities mentioned in these Orders on the basis of costliness
12.	OM No.11014/1/E.II (B)/84 dated 05 Feb 90 - HRA at 'A', 'B-1' and 'B-2' rates in Shillong
13.	OM No.11021/1/77-E.II (B) dated 06 Apr 78 -HRA at 'C' class rates in hill stations

## ANNEXURE 11

### (Sr. No. 4)

(See Para 293)

#### List of stations where HRA is admissible under special Orders

Faridabad complex, Ghaziabad Municipality, Air Force Station Hindon, Gurgaon MC, Noida Township	HRA at Delhi rates
Shillong	HRA at A, B-1,B-2 rates
Govt of India press (Near Coimbatore)	HRA at Coimbatore rate
New Bombay, Panvel, Uran Area	HRA at Mumbai rate
Kesarapalli Village (AP), Srinagar (UB)	HRA at B-2 class city rates
Coonor, Goa, UT of Daman and Diu, Mahe	HRA at C class city rates
Jammu City	HRA at B-2 class city rates
Jalandhar Cantt	HRA at Jalandhar rates
Panchkula and Mohali	HRA at Chandigarh rates

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## **ANNEXURE 11**

**(Sr. No. 5)**

(See Para 293)

**Provisions of Separated Family Accommodation - Service Officers, NCC whole time Officers and Permanent Staff posted to NCC at Hard Non - Military Stations**

**Appendix 'A' to GoI, MoD letter No.6731/SFA/DGNCC/ADM (A-2)/4727/D (Q&C) dated 22 Oct 91 as amended vide letter No.6731/SGA/DGNCC/GS/A-2/5232/D(Q&C) dated 05 Dec 01.**

**Classifications of stations (Hard Stations) where NCC units are located**

**1. Directorate : Andhra Pradesh**

**Hard Stations :** Mahabub Nagar, Karim Nagar, Khammam, Nizamabad, Srikakulam, Vijayanagaram, Masulipatnam, Eluru, Narsapur, Tenali, Chirala, Tirupati, Kurnool, Cuddapah, Warangal, Nellore, Kakinada, Guntur

**2. Directorate : Bihar**

**Hard Stations :** Monghur, Saharsa, Purnea, Arrah, Aurangabad, Bihar-Sharif, Sasaram, Muzaffarpur, Chapra, Samastipur, Motihari, Madhubani, Dhanbad, Mesra, Daltonganj, Bhagalpur, Busar, Darbanga, Hazaribagh

**3. Directorate : Delhi**

**Hard Stations :** ---

**4. Directorate : Karnataka and Goa**

**Hard Stations :** Tumkur, Kolar, Madikeri, Udipi, Surathkal, Karwar, Davangiri, Bagalkot, Gudag, Gulbarga, Manipal, Shimoga, Bellary, Bijapur, Raichur, Dharwad, Hugli, Hassan.

**5. Directorate : Kerala & Lakshadweep**

**Hard Stations :** Verkala, Neyyattinkara, Mavelikkara, Chengannur, Aleppy, Pathanamthitta, Thiruvalla, Muvattupuzha, Palai, Changanacherry, Shertallai, Palgam, Ottapalam, Cannanore, Pannannur, Tellicherry, Kottarakkara, Quilon, Kottayam, Aluva, Calicut, Kollam, Mannurthy

**6. Directorate : Madhya Pradesh**

**Hard Stations :** Hoshangabad, Bhind, Shivpur, Ratlam, Neemuch, Chhindwara, Balaghat, Shadol, Bilaspur, Durg, Rewa, Chhatarpur, Guna, Satna, Jagdalpur, Ujjain, Khandwa, Kanker, Raigarh, Bhillai

**7. Directorate : Gujarat**

**Hard Stations :** Surendra Nagar, Vishnagar, Nadiad, Godara, Tulod, Navsari, Rajpipla, Mehsana, Rajkot, Bhavnagar, Junagadh, V V Nagar, Nadiad, Surat, Himmatnagar.

**8. Directorate : Jammu & Kashmir**

**Hard Stations :** ----

**9. Directorate : NER**

**Hard Stations :** Jorhat, Karimaganj, Kailashahar, Dibrugarh, Agartala

**10. Directorate : Orissa**

**Hard Stations :** Cuttack, Dhenkant, Sambalpur, Bhubaneshwar, Bolangir, Burla, Bhadrak, Behrampur, Puri, Jaypore

**11. Directorate : Punjab, Haryana, Himachal Pradesh and Chandigarh**

**Hard Stations :** Rewari, Jind, Narnaul, Mandi, Rampur, Una, Bilaspur, Rohtak, Bhiwani, Hoshiarpur, Batala, Phagwara, Nabha, Ropar, Karnal, Kurukshetra, Yamunanagar, Sonapat, Hamirpur, Kullu

**12. Directorate : Rajasthan**

**Hard Stations :** Churu, Sikar, Barmer, Sirohi, Pilani, Bhilwara

**13. Directorate : Maharashtra**

**Hard Stations :** Sholapur, Sangli, Karad, Ratnagiri, Akola, Khamgaon, Jalgaon, Yawatmal, Dhulia, Amalner, Latur, Satara, Amravati, Nanded, Wardha

**14. Directorate : Uttar Pradesh**

**Hard Stations :** Firozabad, Mainpuri, Hathras, Pratapgarh, Dhampur, Aligarh, Moradabad, Hardwar, Ranipur, Modi Nagar, Bulandshehar, Hapur, Unnao, Raibareli, Sitapur, Faizabad, Mughalsarai, Mirzapur, Jaunpur, Bijnor, Gopeshwar, Uttarkashi, Puri, Garhwal, Khurja, Sikandrabad, Orai, Fatehpur, Shikohabad, Etawah, Lakhimpur, Mawana, Baraut, Muzaffarnagar, Shamli, Ballia,

Ghazipur, Basti, Gonda, Deoria, Padrauna, Balampur, Jaunpur, Azamgarh, Mirzapur

**15. Directorate Tamilnadu**

Palayamkottai (Tirunelveli), Virudhunagar,

Nagarcoil, Dindigul, Tanjaur, Rajapalayam, Tuticorin,  
Kodaikanal, Annamalainagar, Cuddalore, Vellore, Salem, Erode,  
Pondicherry

**16. Directorate : West Bengal**

**Hard Stations** : Belur, Dongaon, Krishnagar, Kalyani, Kalna, Burdwan, Asansol,  
Chinsurah, Bolpur, Purlia, Suri, Midnapore, Contai, Vishnupur,  
Tauluk, Bankura, Malda, Kharagpur, Jalpaiguri

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## **ANNEXURE 11**

### **(Sr. No. 6)**

(See Para 293)

THE PROVISION OF SEPARATE FAMILY ACCOMMODATION (SFA) TO SERVICE PERSONNEL POSTED IN RECRUITING ORGANISATION AT NON MILITARY STATION IN ACCORDANCE WITH THE PROVISIONS CONTAINED IN SAO 10/S/86.

- a. Guntur (Andra Pradesh)
- b. Muzaffarpur (Bihar)
- c. Rohtak (Haryana)
- d. Mandi (Himachal Pradesh)
- e. Hamirpur (Himachal Pradesh)
- f. Calicut (Kerala)
- g. Cuttack (Orissa)
- h. Sambalpur (Orissa)

The allotment of SFA will be available till Married accommodation Project up at the stations and further subject to the condition that no accommodation, if the duty station remain unoccupied. A certificate from AHQ may be obtained by the officer/JCO/NCO before he/she is allowed to occupy SFA. No other financial benefits would be available to the service personnel posted in the stations.

Authority: GoI, MoD, AHQrs New Delhi dated 23/02/2011.

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**Sub Sections of Ledger Wing**  
**IV. FINAL SETTLEMENT REVIEW GROUP**

**ANNEXURE 1**

**(see para 322.3.d(i) and (iii))**

Form No. 10

No.FSR Gp/LW...../  
Office of the PCDA (O)  
Golibar Maidan,  
Pune- 411001.

Date:

To

Rank & Name of the Officer

Personal No.....

CDA A/c No.....

Address.....

Sub: Retirement on .....vide MS Br IHQ of MoD (Army)/DGAFMS letter No.....dated.....

\* \* \*

Please intimate the GHQ ITO Pune your address on Retirement /Release viz. the place where you wish to settle down after Retirement. This is required to enable them to transfer your income tax records to the appropriate ITO. Please ensure submission of IT Returns up-to and for the financial year.....to the GHQ ITO Pune, if not already done, to enable them to finalize the assessment of IT in your case and furnish the necessary No demand Certificate to finalize your Pay Account. Your urgent action in this regard is requested.

Please acknowledge receipt.

**SAO / AO**

**FSR Group**

Copy to:-

1. The Officer Commanding

.....

Please furnish a Final NO Demand Certificate in IAFA-4600 in respect of the above Named officer. Consequent upon Retirement/Release on .....vide MS Branch, IHQ of MoD (Army), DGAFMS letter No. and dated.....at an early date.

2. The AAO BSO .....

.....

With reference to the above officer's last Rent Bill/IOR No. ....dated.....and Quarterly statement No..... dated....., please furnish Final Rent Bill and No Demand Certificate in respect of the above Named officer consequent on his/her Retirement, at an early date. In case of delay is anticipated, the reasons for delay may please be intimated by return of post. Retention of accommodation and reasons for which sanction granted along-with period may be intimated in advance so that suitable recovery of Rent and Allied charges can be effected provisionally by this office during service period itself, pending of final Quarterly Statement & Vacation Report.

Henceforth, any demand on account of Rent & Allied charges received after date of Retirement will not be entertained by this office.

Please acknowledge receipt.

3. General Headquarters,  
Income Tax Officer,  
Pune-411001(Local).

IT – 48 /Form-16 for the FY .....may please be awaited for assessment as the officer will be retired from Army Service with effect from.....The result of your final assessment may please be intimated to this office and the office as and when completed for our information.

His/Her present address is as under:

Village .....

Post Office.....

District.....Pin.....

4. Director,  
PLI Calcutta

5. T Wing (Local)

Please furnish No Demand Certificate consequent on Retirement at the earliest to the Ledger Section to enable them to finalize the Account and Pension Cell to send final LPC to PCDA (P) Allahabad.

**SAO / AO**

**FSR Group**

## ANNEXURE 2

(see para 322.e)

Sr Accounts Officer

FSR Group

No. FSRG/LW/

Office of the PCDA (O)

Golibar Maidan,

Pune – 411 001

Date:-

Dear

I am taking this opportunity to inform you that consequent upon your Retirement, which is due on \_\_\_\_\_ (AN), as notified vide MS Branch, IHQ of MoD(Army/DGAFMS letter No. \_\_\_\_\_ dated \_\_\_\_\_, the following documents are required to be sent to this office for processing and payment of the final claims/entitlements in time.

2. **ENCASHMENT OF ANNUAL LEAVE:** According to A.O. 22/2002, Part II Order is required to be published by the unit immediately on your Retirement and a copy invariably sent to the SAO/AO Ledger Section, by Name for admitting payment of leave encashment. Incidentally, it is stated for your information that as per our records, you have accumulated \_\_\_\_\_ days of Annual Leave. However as per the Orders on the subject, issued by the Govt. from time to time, maximum number of days which can be accumulated for the purpose of encashment are:

Up to 1990 : Maximum 180 days,

Up to 1996: Maximum 240 days

and from July 1997-300 days.

However, the No. of days of Annual Leave encashed while availing L.T.C. prior to 01 Sep 08 will be deducted out of the Annual Leave accumulated i.e. \_\_\_\_\_ days in your case.

3. As per our records, year wise details of Annual Leave accumulated by you are as follows. In case of any discrepancy, I request you to kindly forward the copies of Part II Orders or AG's Branch ADG Manpower/MISO record, for updating our records.

YEAR	1983	1984	1985	1986	1987	1988	1989	1990	Total	Restricted to
No. of days										Up to 1990: 180 days
YEAR	1991	1992	1993	1994	1995	1996				
No. of days										Up to 1996: 240 days

YEAR	1997	1998	1999	2000	2001	2002	2003	2004	2005	Maximum entitlement:
No. of days										300 days

YEAR	2006	2007	2008	2009	2010	2011	2012	2013	2014	
No. of days										

4. *FINAL PAYMENT OF DSOP: You are also requested to forward a Contingent Bill without indicating any amount, claiming DSOP Fund accumulations, duly signed by you and receipted over a Revenue Stamp and countersigned by the Competent Authority, with particulars of your Bankers & Bank A/c No., IFSC etc., to whom the amount is to be remitted. This claim may please be sent to SAO, Ledger Section by Name. This should reach at least 45 days prior to the Retirement so that the amount (payable on or after the date of Retirement) can be released in time.*

5. *AGIF CLAIM: Application/claim in triplicate, in terms of Appx. G to SAO 5/S/78 may please be sent THREE MONTHS prior to the date of Retirement to enable this office to verify the recoveries made through your Pay Account and to forward it to AGI Directorate for payment, directly by them.*

6. *On your Retirement, the Income Tax file is required to be transferred by GHQ ITO Pune to the ITO where you will be permanently settled. Hence you are requested to intimate direct to GHQ ITO Pune- 411 001 your address after Retirement.*

**Yours**

*(Rank & Name of the Officer)*

Address \_\_\_\_\_

\_\_\_\_\_

**ANNEXURE 3**

(See para 322.h.ii)

**REVIEW OF ACCOUNTS OF OFFICERS DUE FOR Retirement/RELEASE WITHIN SIX MONTHS PRIOR TO Retirement ON SUPERANNUATION/RELEASE AND ALSO ON PREMATURE RETIRMENT, INVALIDMENT, DEATH, DEPUTATION ETC. (immediately after receipt of communication.)**

**PROFORMA OF ACTION TAKEN BY FINAL SETTLEMENT REVIEW GROUP**

Personal No. \_\_\_\_\_ Rank \_\_\_\_\_ Name \_\_\_\_\_  
 CDA(O) Account No. \_\_\_\_\_  
 Authority: \_\_\_\_\_  
 Date of Retirement / Release / \_\_\_\_\_: \_\_\_\_\_

	<b><u>POINTS TO BE SEEN BY FINAL SETTLEMENT GROUP</u></b>	<b><u>ACTION TAKEN/PAGE NO.</u></b>
1	Whether the Account has been reviewed by Internal Audit group of Tech Sn till date -	
	a) No. & date of objection raised.	
	b) Settlement memo No. & date	
	c) In case of pending objections, reasons	
	d) Action taken vide FSR Gp letter No. _____ dt.	
2	Position of outstanding Test Audit objections, if any	
	a) No. & date of objection raised.	
	b) Settlement memo No. & date	
	c) In case of pending objections, reasons	
	d) Action taken vide FSR Gp letter No. _____ dt.	
3	Review of DSOP Fund	
	a) Regular recovery of DSOP Subscription	
	b) Refund of Temp Advance	
	c) Whether LIC premium through DSOP	
	d) Policy No.	
	e) Irregularities observed	
	f) Action taken for regularization	
4	Verification of regular recovery of:-	
	a) AGIF Subscription	
	b) AGI Advance -	
	a) MCA	
	b) Motor Cycle or Scooter Advance	
	c) PCA	
	d) Irregularity to be mentioned for information of Ledger Section	
	i) Irregularities observed, if any	
	ii) Action taken for regularization	
5	Encashment of Leave	
	i. Total accumulation up to year in which the review of IRLA being carried out.	
	ii. No. of days for which encashment of leave paid on availing LTC (not to exceed 60 days in entire service)	
	iii. No. of days of AL encashment availed alongwith LTC prior to 01/09/2008.	
6	Invalidment cases -	
	i. Whether hospitalization period has been regularized in Invalidment case, Part II order No. & date.	
	ii. Details in case of irregularities observed and action taken	
	iii. _____ No. of days of Annual Leave encashment availed on LTC prior to 01/09/08.	
7	a) HBA - Outstanding balance on Retirement	
	b) MCA - Outstanding balance on Retirement	
	c) PCA - Outstanding balance on Retirement	
	d) Interest called for from EDP Centre vide No. and date	
	e) Action for recovery of balance of interest bearing advances	
	(i) HBA Interest	

	(ii) MCA Interest (iii) PCA Interest	
	f) Return of documents to officer for MCA wherever necessary: Action taken by FSR Group/to be taken by Ledger Section.	
8	Whether any irregularity observed in	
	i. Pay fixation on Pay Commission, if yes, action taken by FSRG for regularization/to be taken by Ledger Sections	
	ii. Pay fixation on promotion, if yes, action taken by FSRG for regularization/to be taken by Ledger Sections	
	iii. Field Allowance already paid have been recovered for leave / course period, If no, action taken by FSRG for regularization/to be taken by Ledger Sections	
	iv. Irregularities observed in payment of HRA, If yes, action taken by FSRG for regularization/to be taken by Ledger Sections	
	v. Tpt Allowance has correctly been admitted during Leave/ Study Leave period, If No, action taken by FSRG for regularization/to be taken by Ledger Sections	
	vi. While on Field posting, HRA admitted for SPR, If No, action taken by FSRG for regularization/to be taken by Ledger Sections	
	vii. Entitlement of Terminal Gratuity in case of SSC officers worked out to _____ by Ledger Sections is correct/incorrect. If incorrect, the correct amount.	
9	Action to call for Non Employment / Non Practicing Certificate for Annual Leave and Terminal Leave in case of SSC officers	
10	Proportionate recovery of Outfit allowance, if due, action taken by FSR Group/to be taken by Ledger Section	
11	Recovery of Qualification Grant, if due, action taken by FSR Group/to be taken by Ledger Section	
12	a) Recovery of proportionate cost of Training, if any, for courses notified in AO 17/95 and other AIs/SAIs/ Govt. Orders, if mandatory period not served, if any. If yes, action taken by FSR Group/to be taken by Ledger Section.  b) Recovery of Pay & Allowances including LTC etc when mandatory contractual service not completed after joining from Study Leave, if any. If yes, action taken by FSR Group/to be taken by Ledger Section.	
13	Action taken by FSR Group/to be taken by Ledger Section regarding: Regularization of Study Leave period as non Qualifying Service from _____ to _____ <b>a.</b> Pay : -----Recovery of pay Rs ----- noted In IRLA for -----. <b>b.</b> Promotion: ---Time Scale promotion adjusted <b>c.</b> Pension: -----Intimated on FPCSC, No. & Date	
14	Whether any absence period regularized by Govt Sanction No. & Date	
15	i. DO letter to officer to call for Missing Part II Order/Final accumulation of leave encashment, DSOP Fund & AGIF claim etc. No. _____ & Date _____  ii. Action to call for NDC vide letter No. and date From 'T' wing AAO BSO/CAO, New Delhi Unit	
16	Death Cases (at present, being done by Ledger Section) i. LPC/FPCSC, 10 months average certificate, Long Term Demands vide No. ____ date ii. Six monthly statement vide No. ____ date iii. Officer's bankers intimated to President of the Standing Committee or to NoK No. _____ date _____ iv. Nomination of DSOP Fund obtained from Accounts Sn No. _____ date _____ v. Whether outstanding Long Term Demands to be recovered from encashment.	
17	Whether DV Ban case – if so, status of the same	
18	Regularization of Leave/Pay in Invalidment cases as per Leave rules. If Yes, details: No. & Date If not regularised action taken: No. & Date	
19	Deputation cases i. Debit balance of IRLA, if any, liquidated through adjustment of MROs, etc., ii. LPC issued with Debit balance/without Debit balance accruing at the Credit of the IRLA	

	<i>iii. Fund Card/AGIF statement card Reviewed</i>	
	<i>iv. Leave Salary/Pension Contribution being called for / received &amp; adjusted for Deputation period</i>	
	<i>v. Action taken for above items by FSR Group/to be taken by Ledger Section.</i>	
20	<i>Any specific issue to be monitored by LW Section</i>	

*The information where follow up of Ledger Section w.r.t .action of FSR Gp is necessary, may invariably be noted in NE Account Register by Ledger Wing Section and monitored till finality.*

**Sr Accounts Officer (FSR Group)**

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**Sub Sections of Ledger Wing**  
**V. PENSION CELL**

**ANNEXURE 1**  
**(See Para 336)**

**APPENDIX A**

**AUDIT DRILL FOR INITIATING LPC-CUM-DATA SHEET IN RESPECT OF RETIRING OFFICERS**

(I) To initiate the LPC-Cum-Data Sheet, the following documents are required.

**Sl.No.    Documents**

1. Retirement Orders.
2. Certificate regarding whether Judicial/disciplinary proceedings pending or otherwise against the officer.
3. Certificate that the provisions of Regn.16(b) of Pension Regulations Army Part II are not attracted in the case of Premature Retirement.
4. Part II order notifying the effective date of Retirement in the case of officers proceeding on Premature Retirement.
5. Complete details of service particulars including Pre-Commissioned Service qualifying for Pension if any.
6. Particulars of members of the family alongwith the date of marriage of the officer and date of birth of wife and children of the officer as noted in the service records.
7. Medical examination report for determining the capitalized value of Pension.
8. Part II order notifying the date of SOS and address after Retirement.
9. Two copies of joint photograph of the Pensioner with spouse duly attested by a serving Commissioned officer.
10. Pension Application from the officer containing following information:-
  - (a) Rank \_\_\_\_\_
  - (b) Name \_\_\_\_\_
  - (c) Personal No. \_\_\_\_\_
  - (d) Date of Retirement \_\_\_\_\_
  - (e) MS Branch/DFAFMS letter No. and date under which Retirement Order was issued \_\_\_\_\_
  - (f) Name of Pension Disbursing Authority \_\_\_\_\_
  - (g) Name and address of the Nationalized bank (through which officer would like to draw his/her Pension) \_\_\_\_\_
  - (h) Single/Joint SB Account No. \_\_\_\_\_
  - (i) Name of wife/husband \_\_\_\_\_
  - (j) Date of birth of wife /husband \_\_\_\_\_
  - (k) Nationality of wife/husband \_\_\_\_\_

- (l) Date of Marriage \_\_\_\_\_
- (m) Name of children with date of Birth \_\_\_\_\_  
Name of handicapped child, if any \_\_\_\_\_
- (n) Address after Retirement \_\_\_\_\_

- 11. Application for Commutation of Pension from the officer.
- 12. Declaration for grant of Provisional Pension/Commutation from the officer.
- 13. FPCSC which also contains Last 10 months Average of Pay received by the officer before the date of Retirement and RDR demand if any, etc. issued by the PCDA (O).
- 14. Descriptive Roll in duplicate.

**(II)** On receipt of Retirement/Invalidation Notification from IHQ of MoD (Army)/DGAFMS, the following action will be taken.

- (i) Open a Central Numerical Index Register month-wise, year-wise.
  - (ii) Note the particulars of the officer in the Central Numerical Index Register opened for this purpose-serial number-wise. The Central Numerical Index Register No. allotted to be noted on the letter.
  - (iii) Open a case file for each officer giving Sl. No. of the Register as indicated LW/PC/01/90/123456. The third part indicates the Sl. No., IVth Part indicates the year and Vth part officers PCDA (O) A/c No. which will be the pivotal key No. for reference.
  - (iv) Note the Central Numerical Index Register Sl. No. allotted to the file in the Audited Army List (available copy) to avoid duplication.
  - (v) After opening a file, paste the prescribed Control Chart (check list), as per **Annexure 2**, duly completing columns 1, 2 and 3 at the first instance.
-

**ANNEXURE 2**

**Referred to in Appendix A (II) (v) to para 336**

**CONTROL CHART**

I. NAME \_\_\_\_\_

Appears on Page \_\_\_\_\_ of PRC/available copy of Audited Army List.

Note: Since the work related to audit of Army List and maintenance of updated working copy of the same has been discontinued, the service details are to be verified from PRC held in AFL Cell.

II. Particulars appearing in PRC/available copy of Audited Army List.

a. Date of Birth \_\_\_\_\_ (Verified/Not-verified).

b. EC/SSC/Ist Commission \_\_\_\_\_ under AI \_\_\_\_\_.

c. PRC \_\_\_\_\_ under AI \_\_\_\_\_.

d. Substantive Rank

i) \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_ Page No. of file \_\_\_\_\_.

ii) \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_ Page No. of file \_\_\_\_\_.

iii) Date of Retirement/Invalidment \_\_\_\_\_  
Page No. of file \_\_\_\_\_.

iv) Nature \_\_\_\_\_ Normal/Pre-mature (Regns 16 (b)) not attracted.  
Page No. of file \_\_\_\_\_.

v) Service verified as under:

A) Pre-Commissioned Service:

B) Commissioned Service verified by the PCDA (O).

i) FROM \_\_\_\_\_ to \_\_\_\_\_ (Page No. of file) \_\_\_\_\_.

ii) FROM \_\_\_\_\_ to \_\_\_\_\_ (Page No. of file) \_\_\_\_\_.

iii) FROM \_\_\_\_\_ to \_\_\_\_\_ (Page No. of file) \_\_\_\_\_.

e) Whether Gratuity (Other than War Gratuity) for Non-Regular Service paid/not paid, if paid whether Gratuity refunded/Not refunded. (Page No. of file \_\_\_\_\_).

f) (i) Satisfactory Service Certificate. (Page No. of file \_\_\_\_\_).

(ii) Discipline and Vigilance Clerance Certificate received/awaited.  
(Page No. of file \_\_\_\_\_).

g) Name of PDO/Bank \_\_\_\_\_ (Page No. of file \_\_\_\_\_).

h) (i) Family Pension option under \_\_\_\_\_ (Page No. of file)

(ii) Details of Family members \_\_\_\_\_ (Page No. of file)

i) Long term demand outstanding \_\_\_\_\_ (Page No. of file)

- j) Address after retirement \_\_\_\_\_ (Page No. of file)
- k) Pay of Rank ` \_\_\_\_\_ (Page No. of file)
- l) Deputation \_\_\_\_\_ (Page No. of file)
- m) Name of wife/husband \_\_\_\_\_ (Page No. of file)
- n) Release Medical Exam report dated \_\_\_\_\_ (Page No. of file)  
Received/Awaited
- o) Pension Declaration \_\_\_\_\_ (Page No. of file)  
Received/Awaited
- p) Commutation Declaration \_\_\_\_\_ (Page No. of file)  
Received/Awaited
- q) Demand of ` \_\_\_\_\_ recovered \_\_\_\_\_ (Page No. of file)  
Received/Awaited
- r) Joint/Single Photograph Received/Awaited\_\_\_\_ (Page No. of file)
- s) Discriptive Roll in duplicate Received/Awaited\_\_\_\_ (Page No. of file)
- (vi) After taking action as stated in (i) to (v) above, pass on the case file to the concerned task holder.
- (vii) The task holder will note the particulars in the Review Register to be maintained year-wise and month-wise with reference to the date of Retirement as per the proforma given below, to avoid opening of a duplicate case file, for the same officer.

File No.	Personal No., Rank, Name and C D A (O) Account No.	Date of Retirement.	Full Pay Commissioned Service Certificates	Wanting details from the officer such as applicable for Provisional Pension/ Commutation etc
(1)	(2)	(3)	(4)	(5)

PDO/Bank	Release Medical Examination Report	Descriptive Roll, Nomination, Photograph	Batch No. & PPO No.
(6)	(7)	(8)	(9)

- (viii) AAO/SO (A) will also note the particulars in a separate Central Register to be maintained group-wise, year-wise and month-wise under his/her charge with reference to Date of Retirement as per the proforma given above.

A letter will be issued to the officer calling for all documents as mentioned in the **Annexure 3**.

**ANNEXURE 3**

**Referred to at Appendix at A(II) (viii) to para 336**

No. LW/Pension Cell/

Office of the PCDA (O)

Golibar Maidan,

Pune – 411 001.

Dated :

To

(Rank & Name of the Officer)

\_\_\_\_\_

\_\_\_\_\_

Sub: Retirement Pension.

Ref: M.S. Branch, IHQ of MoD (Army)/ DGAFMS letter No. \_\_\_\_\_ dated \_\_\_\_\_

\*\*\*\*\*

Please furnish the following information/documents to enable this office to progress your Pension case in granting Anticipatory/final Pension/DCR Gratuity by the Principal CDA (P), Allahabad.

2. (a) Name of the particular Pension Disbursing Authority/Officer viz. Treasury officer/DPDO from whom you wish to draw Pension.
- (b) In case you desire to draw your Pension from a Public Sector Bank, the following additional information may please be furnished.
  - (i) Name and IFSC of the Paying Branch of Public Sector Bank (Nationalized Banks only, since Pension is not payable through Private/Corporate Sector Banks) where you have opened a Single/Joint Account for drawal of your Pension and the district where it is located.
  - (ii) Name of the "Link branch (This may be got ascertained from Paying Branch at where Account is opened).
  - (iii) Single/Joint Saving Bank/Current Account No. \_\_\_\_\_.

**Note:** (i) Pension will not be paid through Survivor's Account. The S.B. Account No. should be in the Name of the officer or in the joint Name. Name of the district/and state in which Bank is situated may also be given.

- (ii) (a) Name of your wife/husband and her/his date of birth and her/his Nationality.
- (b) Particulars of other member eligible for Family Pension i.e. the Names of your children with their dates of Birth.
- (c) Date of your marriage.

Two copies of the latest joint photograph in passport size with your wife/husband duly attested by a Commissioned Officer other than yourself. It should be attested as follows:

Attested photograph of Shri/Smt \_\_\_\_\_ and his wife/ her husband (Smt/Shri \_\_\_\_\_ Full Name)

- (iii) If you have any Pre-Commissioned JCOs/ORs service qualifying for ICC's Pension, please furnish your Regimental/Army No. relating to that Service and the Name of Record Officer who was maintaining your Sheet-Roll relating to that service, with the authority letter for counting of former service, duly accepted by PCDA (P) Allahabad.
- (iv) Your Nationality.
- (v) Your post Retirement Address.

3. Declaration for Provisional Pension and for Commutation of Provisional Pension, vide proforma enclosed, may also be furnished.

4. In case you are desirous of commuting a portion of your Pension, necessary Commutation Application in duplicate vide Appendix IV of Pension Regn. For the Army Part (II) (1961) may please be sent to this office alongwith Release Medical Examination report.

5. An early action is requested to avoid delay in processing your documents to PCDA (P) Allahabad, for grant of Pensionary awards due to you.

SAO / AO

---

**ANNEXURE 4**

**(ENCLOSURE TO ANNEXURE 3)**

**(Referred to at Appendix at A(II) (viii) to para 336)**

FORM OF DECLARATION FOR COMMUTATION OF ANTICIPATORY/PROVISIONAL PENSION

Whereas the @ \_\_\_\_\_ has consented provisionally to advance to me the sum of \* \_\_\_\_\_ being the commuted value of a part of the anticipatory Pension in anticipation of the completion of the enquiries necessary to enable the Government to fix the amount of my Pension and consequently the part of Pension that may be commuted. I hereby acknowledge that in accepting the advance, I fully understand that the commuted value now paid to me is subject to revision on the completion of the necessary formal enquiries and I promise to have no objection to such revision. As the commuted value of the part of anticipatory Pension exceeds the amount to which I may be eventually found entitled. I further promise to repay either in cash or by deduction from subsequent payments of Pension any amount advanced to me in excess of the amount to which I may eventually be found entitled.

Signature \_\_\_\_\_  
Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Place \_\_\_\_\_

Dated \_\_\_\_\_

**Note:-** @ here state the designation of the officer sanctioning the Commutation.

\* Please leave it Blank. It will be filled by Office of the Pr.CDA(P), Allahabad

---

**(III)** For joint Notification of Retiring/Family Pension and DCRG etc., the following points will be seen from the documents received from the agencies to transcribe the same in the LPC-Cum-Data Sheet designed for this purpose. Points to be seen from the documents received from Service HQrs are:

1. Date of birth is correct and reported as verified in the available Audited Army List. Where date of birth is not correct or where discrepancy is noticed, the same is got to be reconciled by a reference to Service HQrs to confirm the correctness or by calling for a Xerox copy together with the original SSLC Book of the same officer for verification and return. This information is vital to ensure that the officer is not paid beyond the age limit for Retirement and also to determine the correct capitalized value of Pension. Non verification may lead to possible overpayment.

2. The date of Retirement is correct with reference to date of birth.

3. Certificate exists:

(i) In the case of Superannuation, as to whether Judicial/disciplinary proceedings are pending or otherwise against the officer;

(ii) In the case of Premature Retirement, a certificate that provisions of Regn. 16 (b) of PRA Part II are not attracted.

This information is vital for payment of DCRG.

4. The officer has completed 20 years Qualifying Service including Pre-Commissioned Service, if any rendered.

5. Pre-Commissioned Service, if any rendered is indicated.

6. *Name of the spouse mentioned by Service HQrs in the Family Details is the same as reported by the officer.*
7. *In the case of Premature Retirement, effective date of Retirement is indicated.*

**(IV)** *Points to be seen from the documents received from the officer:*

*On receipt of information/ documents, following scrutiny will be made.*

- (i) *Ensure that the officer has given the proper agency i.e. the Public Sector Bank/TQ/DPDO etc. for drawal of Pension.*
  - (ii) *In the case of drawal of Pension from Bank, ensure that it is a Public Sector Bank (Nationalised). The Bank Account is opened in the Single/ Joint Name of officer and spouse.*
  - (iii) *Number of Saving Bank or Current Account is given.*
  - (iv) *Ensure that the Name of the Link Bank Branch is also indicated wherever Link Branch Name is mentioned. See that the same is authorised by RBI as per Booklet published for this purpose.*
  - (v) *Ensure that the information, regarding the Name of the spouse, his/her age, date of marriage, Nationality and also the Names of children and their ages with dates of birth given are complete in all respects. This will also be ensured from the communications received from AHQrs.*
  - (vi) *See that the joint photograph furnished by the officer is attested by another serving Commissioned officer inter-alia indicating that the photograph is of Personal No., Rank, Name of the officer and the Name of spouse.*
  - (vii) *In the case of Pre-Commissioned Service, if any, mentioned by the officer;*
    - (a) *See that the IHQ of MoD(Army)/DGAFMS letter notifying his Previous Service counting for Pension is received, If not, call for the same.*
    - (b) *Verify the details from the PRC of AFL Cell/available Audited Copy of Army List.*
  - (viii) *Ensure that the Post Retirement Address is invariably furnished by the officer.*
  - (ix) *Ensure that the Application for grant of Provisional Pension and for Provisional Commutation of Pension has been furnished by the officer. As in no case, Commutation of Provisional Pension can be authorized unless supported by the Application for Commutation of Pension, Release Medical Examination Report and Declaration by the officer.*
  - (x) *Ensure that the officer has mentioned the percentage of Pension to be commuted. The maximum percentage allowed for Commutation of Pension is 50% of Pension. In case any required information is not completed/furnished by the officer or is not in proper form, another communication will be addressed to the officer as per **Annexure 4** given below:*
-



**ANNEXURE 5**

**Referred to in Appendix A (IV) (x) to para 336**

No.LW/Pension cell/  
Office of the PCDA (O),  
Golibar Maidan,  
Pune – 411 001,  
Date:

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Sub: Retirement Officers.

Ref: (i) MS Br IHQ of MoD (Army)/DGAFMS Letter NO. \_\_\_\_\_ Dated \_\_\_\_\_.  
(ii) Your No. \_\_\_\_\_ Dated \_\_\_\_\_

On review of your case, it is noticed that the following information/ documents are wanting for processing the documents to PCDA (P) Allahabad for Notification of Pensionary Awards

- (i) Your joint photograph taken with your spouse duly attested by another serving Commissioned officer.
- (ii) Name of the bank and IFSC together with complete postal address, District/State from which you want to draw your Pension.
- (iii) Single/Joint Bank Account No.....
- (iv) Declaration for Provisional Pension/Commutation.
- (v) Commutation Application.
- (vi) Release Medical Examination Report.
- (vii) Longevity Certificate/Certificate for Commutation.
- (viii) Your date of Birth has not been verified in audit. Please therefore, send your original SSLC with photo copy thereof, for verification of date of Birth and return to you when done with.

It is noted that \_\_\_\_\_  
is not authorized for disbursement of Pension to Defence Personnel. Please therefore, open a Single/Joint Account of any of the following banks and intimate the Name of the Bank and Single/Joint Account No. to this office for early Notification of Pensionary Awards.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NUMBER \_\_\_\_\_ BANK \_\_\_\_\_ NAME \_\_\_\_\_

It is requested to forward the requisite documents at the earliest to enable this office to process the Pension documents to PCDA (P) Allahabad.

SAO /AO

**(V)** Points to be seen from the Release Medical Examination Report:

1. Ensure if the Medical categorization recorded in the Release Medical Examination Report (AFMSF-18) is SHAPE-I and the same is countersigned/approved by the CO/OC Unit of the officer.
2. Ensure that in case the Medical categorization of the officer is other than SHAPE-I, the Release Medical Examination Report is approved only by the ADMS/DDMS on AFMSF-16 and the age for Commutation of Pension is invariably recorded.

**(VI)** Points to be seen from the Full Pay Commissioned Service Certificate issued:

The following points will be looked into during the scrutiny.

- (a) The FPCSC covers the entire period of the officer's Commissioned Service.
- (b) The spells of unauthorized periods of Service which will not qualify for Pension have been mentioned.
- (c) That in case of Non-Regular Service whether any Gratuity is paid (other than War Gratuity) or not paid and if paid, whether refunded or not refunded.
- (d) That the details of Pay in Pay Band, Grade Pay, MSP & NPA, if any, have been shown and the Increment if any payable raising his/her Pay during the Last 10 months of Service is mentioned.
- (e) That the Date of Birth is mentioned.
- (f) Whether any Gallantry Awards are admissible to him/her.
- (g) The period of Deputation is mentioned and the Pension Contribution wherever recoverable has been made and where recovery is necessary but yet to be made is also mentioned specifically.
- (h) The details of Long Term RDR Demands and any other demands are indicated.
- (i) The average of 10 months pay is furnished on Retirement of the officer together with FPCSC for the remaining period of service up to the date of Retirement.
- (j) In case of Maj Gen, whether the Pension will be more in the rank of Brig, had he/she not been promoted as Maj Gen. If so, the respective column in LPC-Cum-Data Sheet will be marked suitably with providing two separate LPC-cum-Data Sheets giving details of Last Pay drawn as Maj Gen and also Notional Pay the officer would have drawn in the rank of Brig, had he/she not been promoted as Maj Gen.

After scrutiny of the above documents/information received from various agencies, the Central Chart will be completed and the work relating to completion of LPC-Cum-Data Sheet will be taken up by the Auditor as per the Drill.



Recommended code

21. DCRG recommended code

22. Percentage  23. Loading  Married Before

25. Spouse Alive   
commuted  In Age Retirement

26. Spouse's Dt of birth  27. Nationality of spouse  28. Name of spouse

29. PDO  30. DPDO  31. PDO State Code

32. Bank / Sub Treasury Code  33. BSR Code Link Bank

34. Link Bank

Bank Account No.

36. BSR Code Paying Br

37. Bank Branch

38. PDO Station  39. Link Bank Pin Code

40. CDA (O) Account Number

---

LAST PAY DETAILS

41. Pay in the Pay Band

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--	--	--	--	--

42 Grade Pay

--	--	--	--

--	--	--	--

43. MSP

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--	--	--	--

44. NPA

--	--	--	--

--	--	--	--

45 Last Ten Month's Average Pay

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--	--	--	--	--	--	--	--

Date from 1

--	--	--	--	--	--	--	--	--	--

47. Date Up to 1

--	--	--	--	--	--	--	--	--	--

48. Pay in Pay Band

--	--	--	--	--

49 Grade Pay

--	--	--	--

50 MS Pay

--	--	--	--

51 NPA

--	--	--	--

52. Date from 2

--	--	--	--	--	--	--	--	--	--

53. Date Up to 2

--	--	--	--	--	--	--	--	--	--

54. Pay in Pay Band

--	--	--	--	--

55 Grade Pay

--	--	--	--

56 MS Pay

--	--	--	--

57 NPA

--	--	--	--

58. Date from 3

--	--	--	--	--	--	--	--	--	--

59. Date Up to 3

--	--	--	--	--	--	--	--	--	--

60. Pay in Pay Band

--	--	--	--	--

61 Grade Pay

--	--	--	--

62 MS Pay

--	--	--	--

63 NPA

--	--	--	--

64. Gal Award 1

--	--

65 Gal Award 2

--	--

66 Gal Award 3

--	--

67. RDR Demand

68. Interest on RDR Demand

69. Other than RDR Demand

70 .Date of Receipt of Comm. Application

71. Med Allowance (Y/N)

72. ECHS Recovery (Y/N)

Having 1 handicapped child (Y/N)

74. Name of handicapped child

75. Relation with Officer (S/D)

76. In case of Maj Gen whether Pay as Brig is more

PCDA (O)

PCDA (P)

Auditor SO(A)/AAO AO/SAO

Auditor SO(A)/AAO AO/SAO

PAY DETAILS WHERE NUMBER OF SPELLS EXCEEDS THREE

Date from	Date up to	Pay in Grade Pay Pay Band	MSP	NPA
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**ANNEXURE 7**

**Referred in para 338 (i)**

Data Sheet (Revised) for Corrigendum of Pensionary Awards – Commissioned Officers

A. Original PPO No.

B. Personal Number

C. Name

D. Action  
Code

**CAGE –II AMENDMENTS/REVISIONS PROPOSED**

LPC-Cum-Data Sheet for Pensionary Awards – Commissioned Officers

1. Rank last held

2. Rank Substantive

3. Personal Number

4. Corps/Deptt.

5. Nationality

6. Name

7. Sex

8. Category

9. Date of Birth

10. Date of Commission

11. Date of Retirement

12. Former Service

13. Ante date Period

14. Total Non-Qualifying Service





35. Bank Account No.

36. BSR Code Paying Br

37. Bank Branch

38. PDO Station

39. Link Bank

Pin Code

40. CDA (O) Account Number

---

**LAST PAY DETAILS**

41. Pay in Pay Band    42. Grade Pay    43. M.S. Pay    44. NPA

45. Last Ten Month's Average Pay

**PAY DRAWN DRING LAST 10 MONTHS**

Date from 1    47. Date Up to 1    48. Pay in Pay Band    49. Grade Pay

50. M.S Pay     51. NPA

Date from 2    53. Date Up to 2    54. Pay in Pay Band    55. Grade Pay

56. M.S. Pay

57. NPA

58. Date from 2

59. Date Up to 2

60. Pay in Pay Band

61. Grade Pay

62. M.S. Pay

63. NPA

64. Gal Award

65 Gal Award 2

66 Gal Award 3

67. RDR Demand

68. Interest on RDR Demand

69. Other than RDR Demand

70. Date of Receipt of Comm. Apl

Med Allowance (Y/N)

72. ECHS Recovery (Y/N)

73. Having 1 handicapped child (/Y/N)

75. Name of handicapped child

75. Relation with Officer (S/D)

PCDA (O)

PCDA (P)

Auditor SO (A)/AAO AO/SAO

Auditor SO(A)/AAO AO/SAO

PAY DETAILS WHERE NUMBER OF SPELLS EXCEEDS THREE:

Date from      Date up to      Pay in      Grade Pay      MSP      NPA

Pay Band

□□□□□□□□	□□□□□□□□	□□□□□□	□□□□□□	□□□□□□	□□□□□□
□□□□□□□□	□□□□□□□□	□□□□□□	□□□□□□	□□□□□□	□□□□□□
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**ANNEXURE 8**

*(referred to in PARA 338 (v))*

No. LW/PC/G.CORR/

Office of the PCDA (O)

Golibar Maidan, Pune-1

Dated :

To

Sr.Accounts Officer

O/O the PCDA (Pension)

Draupadi Ghat

Allahabad.

Sub. : Forwarding of amendment No.1,2,3,4 to the

LPC-Cum-Data Sheet of Personal No. \_\_\_\_\_

Rank \_\_\_\_\_

Name \_\_\_\_\_

Date of Retirement \_\_\_\_\_

CDA (O) Account Number \_\_\_\_\_

Ref. : In continuation of our earlier memo dt. \_\_\_\_\_ for \_\_\_\_\_

Batch No. \_\_\_\_\_ Your PPO No M/00-----

\*\*\*\*\*

An amendment which effects the under mentioned filed No(a) LPC-Cum-Data Sheet of the above Named officer is forwarded herewith.

The No. of the affected filed No. of LPC-Cum-Data Sheet are as follows:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Sr. Accounts Officer

Pension Cell

*Encl : As above*

*Copy to:*

\_\_\_\_\_

*For information, You may await further communication from PCDA (P)  
Allahabad.*

\_\_\_\_\_

\_\_\_\_\_

*Sr. Accounts Officer*

*Pension Cell*

---

## TRANSPORTATION WING

### ANNEXURE 1

(See Para 355(e))

Register to monitor the adjustments of MROs.

<i>Sr. No</i>	<i>Personal No.</i>	<i>Rank and Name</i>	<i>CDA (O) A/C No.</i>	<i>MRO No. &amp; date</i>	<i>Extract of DMRO No. &amp; date</i>	<i>Amount</i>	<i>Amount deposited on account of</i>	<i>TE No and date</i>	<i>Remarks for linking with OMRO/D MRO</i>	<i>Sign AAO/AO</i>

---

**ANNEXURE 2**

(See Para 355(f))

Register to monitor Payment Authorities/Debit-Credit adjustments received  
from PCDA, HQrs for TD abroad.

<i>Sl. No.</i>	<i>Per. No.</i>	<i>Rank &amp; Name</i>	<i>CDA(O) Account No.</i>	<i>Details of TD</i>		<i>Adjustment Memo No. &amp; Date of PCDA, HQrs, New Delhi</i>	<i>Amount</i>		<i>Input RTS No. &amp; Date</i>	<i>DV No.</i>	<i>Dated Initials of SAO / AO</i>	
				<i>To Station</i>	<i>Period From— To</i>		<i>Debit</i>	<i>Credit</i>				

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**ANNEXURE 3**

(See Note 2 below Para 386)

**Proforma for Watching Progress of Unused/Partly Used Warrants/Form 'D'**

<i>Sl. No.</i>	<i>Rank &amp; Name</i>	<i>Account No.</i>	<i>No. &amp; date of Warrant / Form 'D'</i>	<i>Cancelled for reasons official / non official</i>	<i>No. &amp; date under which original debit was raised</i>	<i>Railway against which debit was raised</i>	<i>Whether debit accepted otherwise ground under which the debit was rejected by railways</i>	<i>Remarks</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>

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**ANNEXURE 4**

(See Para 389.1)

**ADR outstanding details being provided by system for each officer for linking with adjustment claims.**

**ADR OUTSTANDING DETAILS**

<i>ADR Outstanding against CDA (O) Account No.:</i>			
<i>CDA (O) Account No.</i>	<i>Personal No.</i>	<i>Rank &amp; Name of the officer</i>	<i>Home station</i>

<i>Sl. No.</i>	<i>DAK Id</i>	<i>SEC</i>	<i>Nature of Claim</i>	<i>EDP Code</i>	<i>From Station - To Station</i>	<i>From Date - To Date</i>	<i>LTC Block Year</i>	<i>Rule</i>

<i>Travel by</i>	<i>Amount claimed</i>	<i>Amt passed</i>	<i>Date of passing</i>	<i>DV No.</i>	<i>Requisition status</i>

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**ANNEXURE 5**

(See Para 389.2)

<i>CDA (O) Account No.</i>			<i>Personal No.</i>			<i>Name</i>			
<i>Record Section</i>									
<i>CDA (O) Account No.</i>									
<i>Sl No.</i>	<i>DAK-Id</i>	<i>Letter No.</i>	<i>Letter dated</i>	<i>Date of receipt</i>	<i>Claim type</i>	<i>Amount claimed</i>	<i>Status</i>	<i>Print</i>	<i>Remittance details</i>

<i>CDA (O) Account No.</i>		<i>Personal No.</i>				<i>Name</i>								
<i>T Wing claims</i>														
<i>Sl No</i>	<i>DAK-Id</i>	<i>From station - To station</i>	<i>From Date - To Date</i>	<i>Claim type</i>	<i>Amount claimed</i>	<i>Advance adjusted</i>	<i>MRO reference</i>	<i>Amount passed</i>	<i>Net amount</i>	<i>DP Sheet Date</i>	<i>Status</i>	<i>DV No.</i>	<i>Print</i>	

**ANNEXURE 6**

(See Para 389.3)

**Proforma for register for inputs issued for supplementary bills through IRLA:**

<i>Sl. No.</i>	<i>CDA (O) Account No.</i>	<i>Rank &amp; Name of the Officer</i>	<i>Type of journey</i>	<i>Date of journey</i>	<i>Stations From To</i>	<i>Reasons for Supplementary Bill</i>	<i>RTS No. &amp; Date</i>	<i>Amount Authorized</i>	<i>Adjusted in the month of</i>	<i>Sign SAO/ AAO</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>

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**ANNEXURE 7**

(See Para 389.6)

<i>Section</i>	<i>Total Emails</i>	<i>Oldest Date</i>	<i>Less than 4 days</i>	<i>Between 4 to 6 days</i>	<i>Between 7 to 14 days</i>	<i>Between 15 to 30 days</i>	<i>More than 30 days</i>

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**ANNEXURE 8**

(See Para 389.13)

**Proforma for Register to watch Test Audit Objection cases**

<i>Personal No.</i>	<i>Rank &amp; Name</i>	<i>CDA (O) Account No.</i>	<i>Nomenclature of entitlement objected</i>	<i>Test Audit-PS-Objection No. &amp; Date</i>	<i>Action taken for regularization documents called for etc.</i>	<i>Input No. &amp; Date for adjustment issued to EDP Centre</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>

<i>Reply submitted to Test Audit Letter No. &amp; Date</i>	<i>Reply accepted / rejected</i>	<i>Further action taken</i>	<i>Letter No. &amp; Date for settlement of objection</i>	<i>Remarks</i>	<i>Signature AUD/AAO/SAO</i>
<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>

The register will be reviewed every month and submitted to Wing Officer on monthly basis.

**ANNEXURE 9**

(See Para 389.14)

**OUTSTANDING COURSE ADR DETAILS:**

<i>Sl No.</i>	<i>DAK-Id</i>	<i>EDP Code</i>	<i>From Station – To Station</i>	<i>From Date – To Date</i>	<i>Advance drawn</i>	<i>Date of passing</i>	<i>DV No.</i>	<i>Requisitions status</i>

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**TECHNICAL SECTION**

**ANNEXURE 1**

*(See para 412.(xii))*

*No.Tech/O  
OFFICE OF THE PCDA (O)  
GOLIBAR MAIDAN, PUNE – 411 001*

*Dated :*

To

.....  
.....  
.....

*SUB:-*

*REF:- Your memo No.*

*To enable this office to appreciate the exact point of doubt and give a precise ruling, it is always advisable that full details of the concrete case, together with the Rank, Name, Account Number and Personal Number of the officer concerned are invariably furnished to this office. In this connection, a reference is invited to AO 430/74.*

*In the absence of the above information, it is regretted that no action can be taken on your above quoted memo.*

SAO/AO

**ANNEXURE 2**  
(See Para 416)

**List of Registers maintained in Technical Section Group I:**

1. Register of Books of Regulations.
2. Register of Financial Irregularities.
3. Control Register.
4. Register of Inward Reminders.
5. Register of In-fructuous Expenditure.
6. Register of Ex-gratia Payments.
7. Register of Temporary Sanctions.
8. Register of Amendments proposed to OM Part IX and Field Cashiers Instructions.
9. Register of Financial Advice.
10. Master Note Book.
11. Top Secret Register.
12. Register of Complaints.

**Note:** Instructions for the maintenance of the above Registers are given at Annexure I in the succeeding pages.



**INSTRUCTION NO.1: Instructions for the maintenance of Register of Books of Regulations**

REFERENCE: Sr. No. 1 of Annexure 2.

OBJECT: To have a record of books maintained in the Section.

**The Register will be maintained in the following proforma:**

Date of Receipt	Name of Book	Year of Publication	No. of copies received	Distribution			Remarks
				AAO	SAO	WO	

The Register will be submitted to the SAO/AO in charge of the Section in the first week of each month and to the PCDA quarterly on 10<sup>th</sup> of each April, July, October and January.

On first April every year, a list of books held on charge in the Section will be prepared and sent to R Section by way of confirmation that all books are held on charge.

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**INSTRUCTION NO. 2: Instructions for the maintenance of Register of Financial Irregularities**

REF: Sr. No. 2 of Annexure 2.

OBJECT: To watch the settlement of cases of Financial Irregularities and to bring to the notice of the CGDA such of those cases which reveal a defect in Rule or System necessitating the issue of amendments to or clarification of existing Orders.

The Register will be maintained centrally by Technical Section Group-I on the proforma given at Appendix 'A'. The details of cases of Financial Irregularities will be furnished by all the Wings and Sections once every month. Technical Section will examine the cases and after ensuring that they are complete in all respects, post the details in the appropriate columns in the Register for scrutiny and Orders. The PCDA's Orders on the case, if any which are required to be reported to the CGDA will be recorded in column No.11 of the Register and the receipt of the CGDA's Orders will be watched. Column No.12 will be completed on receipt of CGDA's Orders on those cases. In respect of all cases, the last action taken by the Wings and Sections towards settlement will be recorded in column No.10 of the Register with reference to item 10 (c) of the monthly report and column 12 will be completed on receipt of final Orders of their CFA.

2. Each case entered in the Register will be allotted a Serial Number. An alphabetical index of all the cases recorded will also be kept handy in the Register for ready reference showing the Names of the officers affected and the Sl. Nos. allotted to the respective cases.

3. The term "Financial Irregularity" refers to irregularities of the following types:-

- (i) Loss of Public Money due to theft, fraud or culpable neglect.
- (ii) Over-payments arising from causes attributable to defective or incorrect Orders issued by the executive or administrative authorities.
- (iii) Breaches of one or more of the canons of financial propriety.
- (iv) Over-payments arising from incorrect interpretation of regulations on Orders in audit.
- (v) Over-payments arising from defects in procedure resulting in overpayments at a later date.

Cases of Financial Irregularities occurring in this office can be divided into the two broad categories:

**(I)** Those arising from failure on part of the executives and administrative departments which will be regarded as cases of Financial Irregularities and when they occur.

- (i) Incorrect Certificates furnished by individual officers, CO/OC Units/Formations and heads of Administrative Officers;
- (ii) Non-recovery of public claims arising out of non-publication of the relevant casualties/Part II Orders as and when they occur.
- (iii) Erroneous promotions.

**(II)** Those due to failure/over-sight or neglect in the Section.

- (i) Maintenance of more than one IRLA for the same officer.
- (ii) Payments to the same officer for the same period by more than one Audit Officer.
- (iii) Omissions to record in the Ledger Accounts payments as and when they are made.
- (iv) Wrong postings.
- (v) Arithmetical inaccuracies.
- (vi) Non-recovery of omissions to recover amounts due to Govt.
- (vii) Payments beyond the date of the Death of the officer.
- (viii) Over-payments due to:

- (a) Not obtaining certificate where necessary.

*(b) Insufficient routine check i.e.*

*- Not watching that personal cheques on which Advances of Pay are drawn are received consecutively.*

*- Not watching Rent Bills monthly in cases where an officer or his/her family is in occupation of Government quarters and*

*- Non-recovery of demands noted on Last Pay Certificates etc.*

*(ix) Non-adjustments or long delays in adjustment of Part II Orders.*

*The list mentioned at Para 'I' and 'II' above are only illustrative and not exhaustive. In case of any doubt in regard to classification of any particular case, it may be referred for Orders of the Wing Officer or through him/her to the PCDA, as and when they arise.*

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**APPENDIX 'A' TO INSTRUCTION NO. 2**

<i>Sl. No.</i>	<i>Rank, Name &amp; CDA (O) A/c No. of the officer</i>	<i>Nature and cause of Financial Irregularity</i>	<i>Period involved</i>	<i>Amount involved</i>	<i>Date of observation</i>
1.	2.	3.	4.	5.	6.

<i>Steps taken to regularization</i>	<i>Result of reference made</i>	<i>Whether reported to CGDA or not. If reported, Letter No. and date</i>	<i>Latest action</i>	<i>When reported to Technical Section, Letter No. and date</i>	<i>Remarks</i>
7.	8.	9.	10.	11.	12.

INSTRUCTION NO. 3

*Instructions for the maintenance of Control Register for allotting Control Nos. to Registers maintained in various Wings/Sections of PCDA (O).*

**REFERENCE:** *Srl. No. 3 of Annexure 2.*

**OBJECT:** *For periodical check on the various Registers and the volumes thereof maintained in different Wings/Sections to guard against their loss. The Register will be maintained in the following proforma.*

Wing \_\_\_\_\_ Section \_\_\_\_\_

<i>Name of the Register</i>	<i>Control No. allotted</i>	<i>Date of allotment</i>	<i>Initials of AAO</i>	<i>No. and date of communication under which transferred to Old 'R' Section/Other Section</i>	<i>Initials of AAO</i>	<i>Remarks</i>
1.	2.	3.	4.	5.	6.	7.

2. *The Register will be maintained in Technical Section. Separate pages will be allotted for each Section. Separate serial Nos. will be allotted in respect of each Section. The Wing/Section will be shown a prefix to the serial No. and the No. of the volume will be suffixed to it.*

3. *After verifying the Registers with the list of Register maintained in the Section, continuous serial Nos. will be allotted to the different Registers with suitable suffix in a Section. The Control Register will then be posted with the above particulars.*

4. *When a fresh Register is required to be opened by a Section, a fresh serial No. will be allotted and necessary entries made in the Control Register. Similarly, when any volume of a Register is sent to old Records for recording, the same should be deleted from the Control Register and the list of Registers of the Sections.*

5. *On receipt of a Six Monthly Certificate regarding the physical verification of the Registers in June and December of each year alongwith the Serial No. of the Register maintained, it will be verified that no new Register has been opened without getting the Control Nos. from the Technical Section and in case any such omission comes to light, the procedure for the allotment of Nos. as indicated above will be followed.*

6. *The Register will be submitted to the Wing Officer/PCDA once in six months viz. during January and July of each year.*

**INSTRUCTION NO. 4**

**Instructions for the maintenance of "Registers of Inward Reminder"**

REFERENCE: Sr.No. 4 of Annexure 2.

OBJECT: To keep a record of all reminders received in the Section, their disposal and their classification i.e. warranted and unwarranted.

The Register will be maintained under following headings:-

Srl. No.	Date of receipt	Originator's No. and date	Rank, Name, CDA(O) A/c No. of officer &/or subject	Whether First, Second or Third Reminder
1.	2.	3.	4.	5.

Initials of Receiving AAO	No. & date of Reply	Classification i.e. Warranted or unwarranted	Initials of AAO	Remarks
6.	7.	8.	9.	10.

2. Column 1 to 5 will be completed when a reminder is received in the Section through 'R' Section. It will be handed over to AAO/SO (A) concerned with the case and his/her initials obtained in column 6. At the time of approving disposal of the reminder, the SAO/AO will indicate in the margin of the draft whether it is warranted or unwarranted. Based on this, column No. 7 and 8 will be filled in by the SO (A)/AAO who will also attest them by putting his/her dated initials in column 9.

3. After the last entry for the week i.e. Monday to Friday is made, a summary as under will be prepared and the Register submitted to the SAO/AO on Monday for perusal.

Opening Balance	Receipts during the week	Total	Disposals	Balance	Oldest Date
1.	2.	3.	4.	5.	6.

4. The Register will also be submitted to WO/PCDA for perusals on the last Monday of every month.

INSTRUCTION NO. 5

**Instructions for the maintenance of Register of Infructuous Expenditure**

**REFERENCE:** Sr. No. 5 Annexure 2.

**OBJECT:** To record all items of Infructuous Expenditure (other than MES) exceeding ` 50/- in each case for inclusion in the Appropriation Accounts.

*The Register will be maintained in the following proforma.*

<i>Sl.N o.</i>	<i>Brief particulars of the transaction</i>	<i>Amount involved</i>	<i>Authority under which expenditure was sanctioned</i>	<i>No. &amp; date of the order under which sanction has been accorded</i>	<i>Included in the report for</i>	<i>Initials of the officer I/C</i>	<i>Remarks</i>
<i>1.</i>	<i>2.</i>	<i>3.</i>	<i>4.</i>	<i>5.</i>	<i>6.</i>	<i>7.</i>	<i>8.</i>

2.Particulars of the items intimated by LW/T Wing in their Quarterly Reports will be entered in columns 1 to 5 of the Register. Simultaneously with the rendition of quarterly report to the CGDA, column 6 will be completed and attested by the officer-in-charge in Col.7.

3.The Register will be submitted to the PCDA through the SAO/AO in charge at the time of rendering reports to the CGDA in the months of August, November, February and May.

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INSTRUCTION NO. 6

**Instructions for the maintenance of Register of Ex-gratia payments**

**REFERENCE:** Sr. No. 6 of Annexure 2.

**OBJECT:** To record all cases of Ex-gratia payments exceeding `50/- in each case for inclusion in the Appropriation Accounts.

*The Register will be maintained in the following proforma:*

Sl.No	Brief particulars of the transaction	Amount sanctioned	No. & date of Govt. order sanctioning the payment	Month in which paid	Amount paid	Included in the report for	Initials of the officer I/C	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.

2.Particulars of the items intimated by LW, T Wing in their Quarterly Reports will be entered in columns 1 to 6 of the Register. Simultaneously with the rendition of quarterly report to the CGDA, column 7 will be completed and attested by the officer-in-charge in Col. 8.

3.The Register will be submitted to the PCDA through the SAO/AO in charge at the time of rendering reports to the CGDA in the months of August, November, February and May.

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INSTRUCTION NO. 7

**Instructions for the maintenance of Register of Temporary sanctions**

**REFERENCE:** Sr. No. 7 of Annexure 2.

**OBJECT:** To keep a record of Temporary Government Sanctions conveying different types of Concessions.

*The Register will be maintained under the following headings:*

<i>No. and date of Govt. letter</i>	<i>Technical Section File No., Page and Vol. No.</i>	<i>Subject</i>	<i>Date on which Sanction expires</i>	<i>Extension of Sanction</i>
1.	2.	3.	4.	5.

2. Government letters conveying Temporary Sanctions for different types of concessions to Army Officers will be entered in this Register. The date of expiry of such Sanctions or their extension from time to time will also be recorded in the Register.

3. *The Register will be submitted to the SAO/AO of the Section monthly.*

---

INSTRUCTION NO. 8

**REFERENCE:** Sr. No.8 of Annexure 2.

**OBJECT:** To keep a record of Amendments to Office Manual Part IX and “Field Cashiers Instructions”

With a view to keeping the above Manual up to date, it is necessary to propose amendments as and when their necessity arises. For this purpose, all AAOs and Auditors in Technical Section will critically examine all Internal Orders as well as those issued by higher authorities bearing on the subjects dealt with by them, to ascertain whether they affect any provision existing in the Manuals or call for incorporation of a new provision therein. All endorsement to the effect whether any amendment (or amendments) is necessary and action taken for its issue will also be made in the relevant document before it is filed. Where an amendment is deemed necessary, a draft for the purpose will be submitted to the concerned Section in CGDA’s Office for approval. Simultaneously an entry will be made in the Register mentioned in the following paragraph.

“A Register of amendments to OM Part IX and Field Cashiers Instructions will be maintained in the Section on the following lines:

Sl.No.	Para (s) affected	No. & date of Orders necessitating amendment	Reference to No. and date of memo with which Draft amendment sent to CGDA
1.	2.	3.	4.

No. & date of CGDA’s approval	No. and date of memo with which Correction Slip (CS) sent for printing	No. of printed CS	Remarks
5.	6.	7.	8.

A few pages will be separately allotted in the Register for amendments to OM Part IX and for field Cashiers instructions and the amendments proposed will be entered therein.

Action for printing the correction slips in respect of amendment approved by CGDA between January-June and July-December every year will be initiated in August and February respectively on the requisition form (S.99-A) over the signature of an IDAS officer.

The Register will bear a Control No. It will be submitted to SAO/AO once a month by the 15<sup>th</sup> and to Wing Officer once a quarter i.e. by 15<sup>th</sup> January, April, July and October every year.

## **INSTRUCTION NO. 9**

### **Instructions for the maintenance of Register of Financial Advice**

**REFERENCE:** Sr. No.9 of Annexure 2.

**OBJECT:** To keep a record of Financial Advice rendered to Administrative Authorities.

A Quarterly Report on the items of Financial Advice required to be rendered to the CGDA in accordance with Para 660 O.M. Part II Vol.I is submitted by Technical Section. With a view to ensuring that all items of Financial Advice and higher audit rendered by this office and accepted by the Administrative Authorities are included in these Quarterly Reports a "Register of Financial Advice" will be maintained by Technical Section under the following headings.

<i>Sl. No.</i>	<i>Brief particulars of the suggestion made to Adm. Authorities</i>	<i>No. and date of communication and to whom addressed</i>	<i>No. and date of final reply of Administrative Authorities</i>	<i>Whether suggestion accepted Yes/No</i>	<i>Particulars of Quarterly Report in which included if Col.5 is 'Yes'</i>	<i>Remarks</i>
<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>4.</b>	<b>5.</b>	<b>6.</b>	<b>7.</b>

As and when a suggestion tending to reduction in expenditure is made to an Administrative Authority, particulars thereof will be entered in Cols (2) & (3). On receipt of the final reply from the Administrative Authority, Cols. 4 and 5 will be completed. The Register will be reviewed once a quarter i.e. in the first week of Jan, April, July and October every year and all items for which the entry in Column (5) is yes will be included in the report to the CGDA.

---

*The Register will be submitted to Accounts Officer and Wing Officer along with the draft report to CGDA.*

INSTRUCTION NO. 10

***Instructions for the maintenance of Master Note Book of Orders.***

**REFERENCE:** *Sr. No.10 of Annexure 2.*

**OBJECT:** *To have an up-to-date note of all Orders and decisions affecting the work dealt with in the Section.*

*1.Note Book will be maintained on IAFA-187.*

*2.Note Books will be kept by all AAOs and Auditors in the Section.*

*3.All important decisions or Orders affecting the work dealt with in the Section e.g. Army Instructions, CGDA's Audit Decisions etc. as well as decisions on Office Notes or in letter issuing from the office will be entered by AAO in their Note Books under the appropriate heading and suitably indexed.*

*4.Master Note Book will be kept for each Section by the AAOs with a comprehensive subject index to which additions will be made as necessary from time to time. It should contain all Orders and decisions affecting the work dealt with in the Section. The Note keeping should be continued correct, complete and up to date.*

*5.The Master Note Book maintained by the AAO will be examined quarterly by the SAO/AO-in-charge of the Section in the first week of each quarter.*

---

INSTRUCTION NO. 11

**Instructions of the maintenance of 'Inward Diary' of Top-Secret Communications.**

**REFERENCE:** Sr. No.11 of Annexure 2.

**OBJECT:** To have an up-to-date notes of all Orders and decisions affecting the work dealt with in the Section.

The Register will be maintained in the following proforma and will be in the custody of Accounts Officer in charge of Technical Section.

Sl.No.	No. and date of communications from whom received and subject	Date of receipt	No. of copies received	Initials	Action taken on the copies
<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>4.</b>	<b>5.</b>	<b>6.</b>

Immediately on its receipt, the particulars of a Top Secret communication will be entered in columns 1 to 4 and attested. After disposal, column 6 will be completed and attested.

The Register will be submitted to PCDA once every month (on 25<sup>th</sup>) for perusal.

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**INSTRUCTION NO. 12**

**Instructions of the maintenance of Register of complaints from Defence Personnel/DAD employees or their families regarding in-ordinate delay in settlement of personal claims**

**REFERENCE:** Sr. No.12 of Annexure 2.

**OBJECT:** To monitor and control action taken on the complaints received in this office.

The Register will be maintained in the following proforma and will be in the custody of the AAO I/C of the Complaints Cell.

Sl.No.	Personal No.,Name & Rank of the officer/ individual & CDA(O)A/ c No.	Particulars of Office where served	Brief particulars of the complaint	Date of receipt of the complaint
1.	2.	3.	4.	5.

Section File No. in which case dealt with	Brief particulars of the action taken	Progress of the case	Date of Final Settlement
6.	7.	8.	9.

2.Reminders/complaints coming to the notice of the AAO in charge, Complaints Cell / Accounts Officer/ Wing Officer which indicate delay of more than three months in regard to non-payment of personal claims will be noted in this Register and their final settlement watched.

3.This Register will be reviewed weekly by the DCDA/ACDA (AN) and submitted to the PCDA once in a month for his/her perusal.

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**ANNEXURE 3**  
(See para 419 to 421)  
**Audit of Authorisation Slip**

(Audit in respect of LW Section.....Quarter)

1. AS Selected for audit: AS No...../Month.....

2. Personal No., Rank, Name.....CDA (O) Account No. -----

3. Nature of adjustment made in AS.....

4. Service particulars                      Date of Birth.....

Date of 1<sup>st</sup> Commission.....

Service counts for.....

Promotion from.....

Pay from.....

Substantive rank held from.....

5. Particulars of check exercised for DO II Transcription Sheets

Results

I. Original copy of AS at page No.....  
of case file verified to see that:

(i) It has been signed by AAO.....

(ii) bears Payment Authority Seal .....

(iii) Rates of Pay have been expressed in words.....

II. Transcription in IRLA by LW and attestation of AAO.....

III. Correctness of rates of pay drawn in AS (indicate

actual check exercised) e.g.....

IV. Credit/recovery of pay in IRLA by LW.....

(a) Re-adjustment of furniture hire charges.....

(ii) Re-adjustment rent.....

(iii) DSOP Fund Subscription/withdrawals/Advances.....

V. Any special feature noticed.....

(Auditor)

AS Checked in full/Adjustments

Test checked.

AAO(Tech Section)

**ANNEXURE 4**  
(See Para 429.1)

INSTRUCTION NO. 1

**Instructions for the maintenance of Register of Audit Objections.**

**REFERENCE:** Sr. No. 1 of Annexure.

**OBJECT:** Realignment of Audit Work.

1. Paras 256 to 265 of OM Part IX lay down the scope of audit to be conducted by Technical Section, Group II over the work of Ledger Wing Sections. The following detailed instructions are to be followed for strict compliance.

2. The audit of all items dealt with in various Sections in Ledger Wing will be done on a quarterly basis as decided by the SAO/AO Technical Section, Group-II, in consultation with the Wing Officer/PCDA. The Orders will be obtained on Routine Note submitted by the AAO, Technical Section, Group II in the penultimate week of the last quarter.

3. Audit of all items relating to a month will commence on the 25<sup>th</sup> of the following month and be completed before 25<sup>th</sup> of the second month.

4. A record of all items audited will be kept separately in respect of each Section of Ledger Wing. The results of audit will be recorded in the Register in the proforma enclosed. The Register will be allotted Control Number in the normal manner.

5. The Register will be submitted to the SAO/AO, Group-II/WO/Addl. CDA/PCDA Quarterly. All important features involving serious irregularities or errors of principles will be spot-lighted.

*Proforma for Audit Objection Registers*

(Instruction No.1)

Sr. No	No. & date of objection	Rank and Name and CDA (O) A/c No. of the Officer/	Particulars of the Vouchers Audited	Brief particulars of the objection	Amount adjusted		Date on which settled	Initials of the AAO	Remarks
					Recovery/	Refund			
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.



**INSTRUCTION NO. 2**

(See Para 429.2)

**Instructions for the maintenance of Record of Inspection Work**

**REFERENCE:** Sr. No. 2 of Annexure.

**OBJECT:** To keep a record of the Internal Inspection conducted by Technical Section, Group II.

Technical Section, Group II has been entrusted with the task of reviewing the working in various wings/Sections of the office. A record of the review so conducted (other than percentage audit of the items of work in Ledger Wing for which separate record is maintained elsewhere) will be kept in this Register under the following headings:

<i>Wing/ Sec</i>	<i>Item of work reviewed</i>	<i>Reference to the relevant memo</i>	<i>Date of commence- ment</i>	<i>Date of completion</i>	<i>Results communicat ed on</i>	<i>Initials of AAO</i>	<i>Remarks</i>
1.	2.	3.	4.	5.	6.	7.	8.

The Register will be submitted to the SAO/AO for perusal in the last week of every month and to the Wing Officer once in a quarter.

## EDP CENTRE

### ANNEXURE 1

(See Para 462)

No.	Nature of Document	Source of Receipt
1.	Transcription Sheet for New Accounts	SS LW Co-ordination Audit (Soft copy)
2.	'B' List Extract	Sections of LW (Soft Copy)
3.	Manual Authorisation Slips (see list of Audit Cages items below)	Sections of LW
4.	Part II Orders	DO II Cell/Online under HRMS2.0
5.	DO II Input	Sections of LW
6.	Salary Master Updates (Bank/Unit Updates)	Section of LW through LW Coordination (Audit)
7.	Change of Personal Number	SS LW Co-ordination Audit (Soft copy)
8.	CDA 13 Large	Sections of LW (Soft copy)
9.	CDA 13 Small	Sections of LW(Soft copy)
10.	Input for various Claims/Refunds/Balances/ PAO Civil/ FAMO	Sections of LW
11.	Input for House Rent Reimbursement Claims	Sections of LW
12.	Income Tax Declaration of Savings	Army Officers
13.	Input for Proof of Savings	Sections of LW
14.	Input for change in rate of DSOP Fund Subscription / Refund	Sections of LW
15.	Input for credit of survival benefit of LIC Policy / MRO adjustment i.e. adjustment in Class II vouchers	LIC Section (Soft copy)
16.	Intimation of demand on account of MC Advance / HBA / PC Advance paid by AGIF Directorate	AGIF Directorate

17.	Appendix 'A' to AO 24/2005	From LW Section, through LW SS Coordination (Audit)
18.	Appendix 'B'/'C' to AO 24/2005	Army Officers/LW Section
19.	Demand on account of payment of first premium / Renewal premium	LIC (Soft copy)
20.	Input on account of adjustment of Class VIII vouchers	Accounts Section
21.	Rent Bill / IOR / CS / QS	Soft copies direct from AAO BSOs through Regional Controller under "Project Bhawan" and Hard copies from some AAO BSOs through Rent Cell
22.	Annexure 'V'	Sections of LW
23.	DP Sheet for TA/DA/LTC Advance	T Wing SS Co-Ord(Soft copy)
24.	Imprest Vouchers for advance of TA/DA/LTC For Advance of Pay on posting For Advance of Pay on leave	Accounts Section
25.	Field Cheques of Advance of Pay paid by Field Cashiers	Accounts Section
26.	PLI Schedule for commencement / discontinuation of recovery	DD PLI through Accounts Section
27.	TA/DA Credit / Debit	Transportation Sections
28.	Barrack Damage Voucher	AAO BSO through Rent Cell
29.	Defence Estate Officer's Demand (Only for New Delhi)	CAO New Delhi through Rent Cell
30.	CDA 13 Large Red for final payment of DSOP Fund	Ledger Sections (Soft copy)
31.	Monthly Transaction Inputs for DAD Employees	AN/ Pay Section

## **LIST OF AUDIT CAGE ITEMS**

1. Pay in the Pay Band.
  2. Grade Pay.
  3. Military Service Pay.
  4. Kit Maintenance Allowance.
  5. Dearness Allowance.
  6. Transportation Allowance.
  7. Instructional Allowance.
  8. Deputation Allowance.
  9. Special Security Allowance.
  10. Para Allowance / Para Reserve Allowance / Para jump Instructor Allowance.
  11. Test Pilot Allowance / Non Practicing Allowance /Technical Allowance/Training Allowance.
  12. HAFA/ CFAA / CMFAA/ SC (RL)A / HCA.
  13. Hazard Pay.
  14. Island Special (Duty) Allowance.
  15. National Security Guard Allowance.
  16. High Altitude & Uncongenial Allowance (I, II, III rates).
  17. Difficult Area Allowance.
  18. Special Increment for Small Family Norms / Achieving Excellence in Sports.
  19. Stagnation Increment.
  20. Special Compensatory Counter Insurgancy Allowance (Rates for Field / Modified Field / Peace Areas)
  21. Specialist Allowance / Post Graduate Allowance.
  22. Gallantry Awards.
  23. Recovery of Pension for Re-employed officers.
  24. Official Hospitality Allowance (Entertainment allowance).
  25. Qualification Pay.
  26. Strategic Force Allowance.
  27. Hard Area Allowance.
  28. Hardship Allowance.
  29. Child Care Allowance.
  30. NTRO Allowance.
-

**PERMANENT RECORD SECTION**

**ANNEXURE 1**

(See Para 484)

**FORMAT OF INDEX CARD / REGISTER TO MAINTAIN RECORD OF ACCOUNTS HANDED OVER TO VARIOUS SECTIONS AND RECEIPT BACK FROM THEM**

<i>Sr. No.</i>	<i>Per No.</i>	<i>Rank &amp; Name</i>	<i>Section/ Task No /CDA(O) A/c No.</i>	<i>Account requisitioned by: Name of SAO/AO with Section No.</i>	<i>Date of handing over of A/c</i>	<i>Signature &amp; Name with designation to whom A/c handed over</i>	<i>Signature &amp; Name with designation by whom A/c handed over</i>	<i>Date on which A/c received back</i>	<i>Signature &amp; Name with designation from whom A/c received</i>	<i>Signature &amp; Name with designation by whom A/c received back</i>

\* \* \*

**CHAPTER XII**

**ABBREVIATIONS**

## LIST OF ABBREVIATIONS

A/c s Section	-	Accounts Section.
AA List	-	Audited Army List.
AAO (GE)	-	Assistant Accounts Officer (Garrison Engineer).
AAO(CAO)	-	Assistant Accounts Officer (Chief Administrative Officer).
AAO/SO (A)	-	Assistant Accounts Officer/Section Officer (Accounts).
AAOs BSO	-	Assistant Accounts Officers Barrack Store Officer.
APARs	-	Annual Progress Appraisal Reports.
ADC	-	Army Dental Corps.
ADGPS	-	Additional Director General of Personnel Services.
ADR	-	Audit Demand Register/ Audit and Demand of Requisitions.
AFCAO	-	Air Force Central Accounts Office.
AFL Cell	-	Armed Forces List Cell.
AFMSOF	-	Armed Forces Medical Services Officers' Fund.
AFPPF	-	Armed Forces Personnel Provident Fund.
AG	-	Accountant General.
AG Assam	-	Accountant General Assam.
AG's Branch	-	Adjutant General's Branch.
AGI Dte	-	Army Group Insurance Directorate.
AGIF	-	Army Group Insurance Fund.
AI	-	Army Instruction.
AL	-	Annual Leave.
AMC	-	Army Medical Corps.
AO	-	Army Order/Accounts Officer.
AOBF	-	Army Officers' Benevolent Fund.
APS	-	Army Postal Service.
AS	-	Authorisation Slip.
AWHO	-	Army Welfare Housing Organization.
AWL	-	Absent without leave.
AY	-	Accounting Year.
Bde Cdr	-	Brigade Commander.
BRO	-	Border Road Organization.
C of A (Fys)	-	Controller of Accounts (Factories).
CAO	-	Chief Administrative Officer.
COAS	-	Chief of the Army Staff.
CO	-	Commanding Officer.
CFAA	-	Compensatory Field Area Allowance.
CGDA	-	Controller General of Defence Accounts.
CGO	-	Central Government Office.
CHCA	-	Composite Hill Compensatory Allowance.
CL	-	Casual Leave.
CMFAA	-	Compensatory Modified Field Area Allowance.
CMP Payments	-	Cash Management Product Payments.
CPF	-	Contributory Provident Fund.
CS	-	Correction slips/Change Statement.
CTG	-	Composite Transfer Grant.
D Section	-	Disbursement Section.
DA	-	Dearness Allowance/Daily Allowance.
DAD	-	Defence Accounts Department.
DCA	-	Daily Cash Account.
DCRG	-	Death Cum Retirement Gratuity.
DGAFMS	-	Director General Armed Forces Medical Services.
DGBR	-	Director General Border Roads.
DGN	-	Draft Gazette Notification.

DGNP	-	Director General Naval Pay.
DGQA	-	Director General Quality Assurance.
DID Schedules	-	Defence Inter Departmental Schedules.
DPDO	-	Defence Pension Disbursing Office.
DRDO	-	Defence Research & Development Organization.
DRVS	-	Directorate of Remount and Veterinary Services.
DSOPF	-	Defence Services Officers' Provident Fund.
DSR	-	Defence Service Regulations.
Dte Gen of APS (PLI Cell)	-	Director General of Army Postal Service (Postal Life Insurance Cell).
EMI	-	Equated Monthly installment.
ERE	-	Extra Regimental Establishments.
EVK	-	Extra Vehicle/Equated Vehicular Kilometer.
FPCSC	-	Full Pay Commissioned Service Certificate.
FTCR	-	Field Treasury Chest Receipt.
FY	-	Financial Year.
GCM	-	General Court Martial.
GHQ, ITO	-	General Head Quarters, Income Tax Office.
GOC-in-C	-	General Officer Commanding-in-Chief.
HAA	-	High Altitude Area.
HAFA	-	High Active Field Area.
HAUCA	-	High Altitude and Uncongenial Area.
HBA	-	House Building Advance.
HRA	-	House Rent Allowance.
IFSC	-	Indian Financial System Code.
IMA	-	Indian Military Academy.
IOR	-	Initial Occupation Return.
IRLA	-	Individual Running Ledger Account.
IT Declaration	-	Income Tax Declaration.
ITDC	-	Indian Tourism Development Corporation.
JCOs	-	Junior Commissioned Officers.
JS (T) CAO	-	Joint Secretary (T) Chief Administrative Officer.
KMA	-	Kit Maintenance Allowance.
LIC Sub Section	-	Life Insurance Corporation Sub Section.
LPC	-	Last Pay Certificate.
LW	-	Ledger Wing.
MCA	-	Motor Car Advance.
MES	-	Military Engineering Service.
MICR	-	Magnetic Ink Character Recognition.
MNS	-	Military Nursing Service.
MRO	-	Military Receivable Order.
MSP	-	Military Service Pay.
MS Branch	-	Military Secretary's Branch.
IHQ of MoD(Army)	-	Integrated HQrs of Ministry of Defence (Army).
NAC	-	Non availability certificate.
NCC/RBI	-	National Clearance Cell/Reserve Bank of India.
NCC	-	National Cadet Corps.
NE	-	Non-effective.
NEFT	-	National Electronics Fund Transfer.
NPA	-	Non Practicing Allowance.
NPC	-	Non Payment Certificate.
NSG	-	National Security Guard.
NT	-	Non- Technical.
OC	-	Officer Commanding.
PCDA	-	Principal Controller of Defence Accounts.



P & A Regulations	-	Pay & Allowances Regulations (Army Officers)
PAO	-	Pay Accounts Officer.
PAO (ORs)	-	Pay Accounts Officer (Other Ranks).
PBOR	-	Personnel Below Officer's Rank.
PCDA (HQrs)	-	Principal Controller of Defence Accounts (Headquarters)
PCDA (O)	-	Principal Controller of Defence Accounts (Officers).
PCDA (P)	-	Principal Controller of Defence Accounts (Pensions) Allahabad.
PCDA (SC)	-	Principal Controller of Defence Accounts (Southern Command)
PE/WE	-	Peace Establishment/War Establishment.
PLI	-	Postal Life Insurance.
PM	-	Punching Medium.
QS	-	Quarterly Statement.
R Section	-	Records Section.
RBI	-	Reserve Bank of India.
RC Officers	-	Regimental Commissioned Officers.
RDR compilation	-	Revenue, Debt and Remittance Compilation.
RMSAF	-	Regulation for Medical Services Armed Forces.
RVC	-	Remount and Veterinary Corps.
SAO/AO	-	Sr. Accounts Officer/Accounts Officer.
SCCIA	-	Special Compensatory Counter Insurgency Allowance.
SL Officers	-	Special List Officers.
SOS	-	Struck Off Strength.
SPR	-	Selected Place of Residence.
SS	-	Senior Superintendent.
SS/LW Co-ord (AN)	-	Senior Superintendent/Ledger Wing Co-ordination (Admin).
SS/LW Co-ord(Audit)-	-	Senior Superintendent/Ledger Wing Co-ordination (Audit).
SSC Officers	-	Short Service Commissioned Officers.
SSLC BOOK	-	Secondary School Leaving Certificate Book.
STDC	-	State Tourism Development Corporation.
SUS No.	-	Statistical Unit Serial Number.
T/SS Co-ord	-	Transportation/Senior Superintendent Co-ordination.
TA Bills	-	Travelling Allowances Bills.
TA Officers	-	Territorial Army Officers.
TA/DA	-	Travelling Allowances/Daily Allowance
TA/DA/LTC	-	Travelling Allowances/Daily Allowance/Leave Travel Concession
TAGIF	-	Territorial Army Group Insurance Fund.
TE	-	Tenure Expiry.
TO	-	Treasury Office.
TR	-	Travel Regulations/Treasury Receipt.
WO	-	Wing Order/Wing Officer.

\* \* \*

**CHAPTER XIII**

**CONCORDANCE TABLE**

**CONCORDANCE TABLE****CHAPTER I****GENERAL**

Para No. as per 1979 OM-IX	Subject	New Para No. as per 2014 OM-IX
1	Functions of the CDA(O)	1
2	Organisation of CDA(O)	2

**CHAPTER II****ADMINISTRATION SECTION INCLUDING ADMIN/PAY SECTION**

Para No.1979 Edn	Subject	New Para No.2014 Edn
3	Functions of Administration Section including Admin/Pay section	3

**CHAPTER III****RECORD SECTION**

Para No.1979 Edn	Subject	New Para No.2014 Edn	Addition/Deletion/Modification
4	Objectives of Record Section	4	Objectives of Record Sn
4A-5	Functions	4A-5	Functions
6-11	Documents for registration	6-13	1. Addition of DGN Sr No xiv vide CS No.2/85. 2.Par No 11 for PTOs of TA officers substituted vide CS 5/85.
12	Blank	-----	
13-18	Central Index	14-16	Tracing of DGNs done wrto Central Index maintained in R Sn CS No 3/85.
19-20	Statistics of daily Receipts	17-18	
21-25	Blank	19-25	

CHAPTER IV

ACCOUNTS SECTION

Para No. 1979 Edn	Subject	New Para No. 2014 Edn
26	Objectives of Accounts Section	26
26-A	General Procedure	26A
27-28	Consolidated Punching Medium	27-28
29-32	Preparation of Schedules for Debt and Remittance Heads(other than DSOP Fund)	29-32
33-35	AOB Fund/AOCE Fund	33-34
	Maintenance of Debt Head Register	35
36-37	DSOP Fund	36
38	Annual Closing of DSOP Fund Account.	37
39	Compilation of Interest	38
40	Blank	-----
41	Custody of Nomination Forms-of DSOP Fund	101.q The task given to LW SS Coord (AT)
42	Rectification of errors in compilation	39
43-45	Advances paid by Imprest holders	40-41
46-50	Blank	-----
51	Field Cashiers Sub -Section	42
52	Cash Assignment Register	43
	Defence Services Cheque Book	44
53	Daily Cash Account	45
54	Personal Ledger Accounts	46
55-57	Advance of Pay and TA to Army Officers	47-48
58	Advances to Field Imprest Holders	49
59	Reports on surprise check of case	50
60	Specimen signature	51
61-65	Blank	-----
66-70	Civil contribution sub section (Renamed as Pension/Leave Salary Contribution (Sub Section))	52
71	Indian military services family pension fund and Indian military widows and orphan fund	AGIF scheme introduced. Also officers on completion of 20 QS entitled for pension & NoKs after death of the officer.
72-76	Blank	53-76

CHAPTER V

(Disbursement Section)

Para No. 1979 Edn	Subject	New Para No. 2014 Edn
77	Objective of disbursement section	77
77-A	General	77-A & B
78	Control Register	79.1
79	Part 'B' Cheques	System changed due to SBI-CMP
80	Part 'A' cheques	System changed due to SBI-CMP
81	Cheque slips	80
82	Total of Schedules III	81
83	Daily Reconciliation between cheques issued and those dispatched	Procedure discontinued on introduction of payment through CMP.
84	Disposal of paid vouchers	83
85	Misc.	84
86-87	Blank	85-87

CHAPTER VI

(LEDGER WING I)

Para No. OM IX 1979	Subject	New Para No. OM IX 2014	Remarks
88	Objectives of LW I	88	Objectives
		89	Duties of Ledger Wing
89	Introduction		
90	Entitlement IRLA	91	
91	Disbursement IRLA	91	
92-95	Functions of Senior sup. Gp and organization sub section	92	Functions of Senior sup. Coordination Gp (Administration)
		93-98	Functions of Senior sup. Coordination Gp (Organisation & Audit)
		99	Duties of Ledger Sections
96	CDA (O) Account Number	106	
97	Procedure for sending the Ledger to the concerned Ledger section	107	PROCEDURE FOR SENDING THE LEDGER ACCOUNT TO THE CONCERNED LEDGER SECTIONS
98-99	Special procedure in opening of new ledger accounts for those granting commission in Territorial Army.	108	Special procedure in opening of new ledger accounts for those granting commission in Territorial Army.
100	Visualiser Sheet	17-B, 462, 109	
101-102	Receipt & distribution of Part II Orders	124	
104	Rejected Part II Orders by sections	124	
105	Deleted vide CS No. 82/87	D	
106	Issue of Wing Order/Circulars	110	Issue of Wing Order/Circulars
107	Last Pay Certificate	111	Last Pay Certificate
108	Blank	-----	CS No 09/85
109	Maintenance of Peace/Interim/War Establishment	112	Maintenance of Peace/Interim/War Establishment
110	Tenure Register	166	Tenure Register
111-112	Conferences	113	Conferences
113, 202	Functions of the Audit Sections- General	114	Duties of Ledger Sections Custody of PE/WE deleted from LW Sn vide

			CS 84/98 & added in LW Coord (AT) vide new para 112. Functions of the Audit Sections General
114	Duties of a Task Holder in Ledger Wing I Sections	115	Duties of a Task Holder in Ledger Wing I Sections
115	Receipt and distribution of Dak	117	Receipt and distribution of Dak
116-118	Issue of Authorisation Slips	119	
119-120	Fixation of Pay on First Commission and on Re-employment	116	<b>VERIFICATION OF CORRECTNESS OF FIXATION OF PAY ON FIRST COMMISSION AND ON RE-EMPLOYMENT CARRIED OUT BY EDP:</b> Contents of CS No 80/93 for sub para (iii), (iv), (v) of Para 119 now being actioned through system.
121-122	Increments of Pay	121	EB incorporated at Note (i) (ii) vide CS No 62/93 not in existence.
123	Part II Orders-Scrutiny of	124	
124	Part II Orders for grant of Acting Rank	235	PART II ORDERS NOTIFYING ACTING PROMOTIONS
125	Part II Order for relinquishment of Acting Rank	235-A	Part II Order for relinquishment of Acting Rank
126	Part II Orders for posting out	239	
127	Part II Orders for posting in	240	
128	Part II Orders for interchange of Appointments	241	
129	Casualty for entry into High Altitude Allowance Area	242	
130	Part II Orders for entry into concessional area for separation allowance	-----	Separation Allowance abolished on introduction of Fd/Mod Fd Allowance.
131	Part II orders for grant of Para Pay	253	Clause 7 of Para 131 deleted vide CS No 63/93 as AOP discontinued.
132	Part II orders for grant of Para Reserve Pay	254	
133-134	Blank	-----	Deleted vide CS No 64/93.
135	Part II Orders for courses of instruction	276	
136	If course is of 10 weeks duration or more	276-B	
137	Part II Orders for courses of instruction/deputation abroad	277	
138	Part II Orders for attachments of officers of one unit to other units/formation	278	
139	Part II Orders for leave	279	
139-A	Annual Leave	281	
140	Furlough	282	
141-A	Leave Pending Retirement	D	Deleted vide CS No.65/93
141-B	Part II Orders notifying retirement of officer and cash payment in lieu of unutilized leave pending retirement.	281.I	
142	Terminal Leave	283	
143	Study Leave	284	Clause (c) of sub-para 143 deleted vide CS No 66/93.
144	Sick Leave	285-286	
145	Scrutiny of Part II Orders relating to admission into hospital and grant of sick leave.	128	
146	Over stayal Casual of Leave		As peer revised policy CL can be granted for 20 days at a time.
147	Over stayal of Leave due to Natural calamities	290	
148	Absence without Leave	291	
149	Recall from Leave	292	
150	Forfeiture of Service	126	
151	Casualties Relating to TA Officers	127	Casualties Relating to TA Officers
152	Part II Orders notifying embodiment for Annual Training	127.1	Sub Para (viii) substituted vide CS No 5/85, 5/85, 6/85.
153	Part II orders for embodiment for voluntary Training/Course	127.2	Sub Para (vi) substituted vide CS No 7/85.

154-155	Embodiment under Rule 33/21-A- TA Act Rules 1948	127.3(a)	
156	Disembodiment under Rule 33/21-A, TA Act Rules-1948	127.3(b)	
157	Casualties relating to Death Cases	129	Casualties relating to Death Cases
158	Physical Casualties	129.A	
159	Battle Casualties	129.B	
160	Officers reported Missing/Killed /Dead While Serving in Operational /Field Service Concessional Area	130	Officers reported Missing/Killed /Dead While Serving in Operational /Field Service Concessional Area
161	Officers reported Prisoner of War	131	Officers reported Prisoner of War
162	Blank	-----	-----
163	Draft Army Orders(notifying Acting Promotion Lt Col & above)	235	
164	Draft Army Orders(notifying Acting Promotion Lt Col & above)	-----	Deleted vide CS No 67/95.
165	Gazette Notifications and Draft Gazette Notifications	234	Reconstructed vide CS No 10/85
166	Scale Audit	222	Sub Para (b) rank of 2 <sup>nd</sup> Lt abolished under Para 3 of SAI 2/S/98.
167	Record Service Cards	D	Amended vide CS No 68/93. Para deleted vide CS No 82/97
168	Claims Dealt with in Ledger Wing I	134	Claims Dealt with in Ledger Wing
169	Details of Claims Dealt with in Ledger Wing I	134	Claims Dealt with in Ledger Wing
170	Audit Points to be Observed in Dealing with Claims	135	
171	Qualification Pay Claims	265	
172	Qualification Grant	136-138	Added for Technical Allowance New para 138 vide CS No 15/85.
173	Language Allowance	294	
174	Claim for H.A.UC Allowance for period of Temporary Duty /Attachment in the Qualifying Area	242(e)	
175	Pay Claims of TA Officers undergoing Annual/Voluntary /recruit training /Courses of instructions/post Commission Training etc	127	
176	Separation Allowance Claims	-----	Separation Allowance abolished on introduction of Fd/Mod Fd Allowance
177	Procedure for claiming the Allowance	-----	Separation Allowance abolished on introduction of Fd/Mod Fd Allowance
178	Special Adhoc Allowance	-----	Not payable as on date.
179	Officiating Command Allowance –NCC Officers (Annexure) 16 (18)	139	
180	Terminal Gratuity Claims	140	
181	Claims for stipend (A fixed monthly amount as sanctioned in the AIS) of Final year MBBS/Engineering students granted probationary commission in the Army	100	
182	Flying Pay	244	Renamed as Flying Allowance
183	Claims for verifying past broken periods of previous service to reckon for pension	163	
184	Rendition of certificates to PAOs of vacancies of commissioned officers in the units/establishments	D	Deleted vide CS 84/98
185	Census of IRLAs	164	Census of IRLAs
186	Transfer of IRLAs among subsections in Ledger Wing / or among Sub-Groups or auditors within the same sub-section.	165	Transfer of IRLAs among subsections in Ledger Wing / Officers Released /retired/Dismissed /Died/Killed in Action /Deputed to civil employments
186-A	Transfer Out	165	Added vide CS No 81/96.
186-B	Transfer In	165.1	
187	Officers Released /Dismissed /Died/Killed in Action /Deputed to civil, special action by ledger wing I	129-130	Sub Para (c) Substituted vide CS No 69/93. Sub Para (d) deleted and renumbered vide CS No 82/97.
188	Registers maintained in the Wing	--	Proforma of Registers given in Annexures

189-190	HA/UC Allowance	242	
191	Specialists and specialist Pay	295	Addition as per CS No 15/85.
192	Non—Practising Allowance to AMC /ADC Officers	161	
193	Encashment of Leave	281.I	Para 193 added vide CS No 30/88.
194-200	Blank	-----	-----

CHAPTER VII

LEDGER WING II

Para No. 1979 Edn	Subject	New Para No. 2014 Edn	Remarks
201	Objectives	88	
202	Duties	89	
203	Opening of IRLAs	90, 91	
204	Adjustment of authorization slip in the IRLA	116	Sr No 2,3 & 4 of sub para (f) deleted & re-numbered serial No 5 as Sr No 2 vide CS No 70/93.
205-206	Licence Fee Bills	211 - 214	Sub Para (d) recasted vide CS No 71/93.
207	Hospital Stoppage Rolls	D	Deleted vide IO 24 of 85,G O I letter dt 19.11.84
208-211	Field Cheques	168	
212	TA Credit /Debit Memos	354	
213	Income Tax refund /demand slips	169	
214	Monthly closing of IRLAs	460	
215	Preparation of Salary Bills and Statement of Accounts	459	
216	Despatch of Statement of Accounts	459	
217	Duties of General Clerk	-----	Included in duties of Task holders since no posts of General Clerk in Audit Section
218	Preparation of daily payment sheet	459	
219-220	Permanent list and IRLA report	167, 460	
221	Payment of Territorial Army Officers	108	Substituted vide CS No 8/85.
222-223	Payment of Officers serving abroad	132,133	Payment of Officers serving abroad
224	Claims dealt with in Ledger Wing II	135	Claims dealt with in Ledger Wing
225	Advance for purchase of Motor Conveyance	143	Sub Para (f) amended vide CS No 16/88.
226	Further action after admitting the claim	143.1	Sub Para (vi) deleted & clause (vii) renumbered as clause (vi). Note (1) under para 226 deleted & existing Note 2,3 & 4 renumbered as Note 1,2 & 3vide CS No 72/93.
227	House Building Advance	144	
228	Reimbursement of Licence Fee (House Rent)	145	Clause (j) deleted & clause (k) to (q) renumbered CS NO 73/93.
229	Reimbursement of Electricity and Water Charges	147	Note substituted vide CS NO 74/93.
230	Reimbursement of Furniture Hire Charges	146	Sub Para (f) substituted vide CS NO 75/93.Note 3 deleted vide CS NO 75/93.
231	Blank	-----	CS deleted vide CS NO 76/93.
232	Requisition for advance of Pay	148	
233	Advance of Pay while proceeding on Annual Leave/Combined leave in India	149	Added vide CS No 77/93.
234	Compensatory City Allowance	-----	Discontinued wef 01/09/2008.
235	Hill Compensatory Allowance	247	
236	Initial and Outfit Allowance	274	
237	Renewal Outfit Allowance	275	
238	Compensation for loss of Kit Clothing etc	150	
239	Uniform Allowance-KMA-MNS Officers	151	KMA added to the title & sub para ( b) substituted vide CS NO 17/88.entitlement extended to Brig MoD letter dated 8/1/98.rate given at sub para (e) vide CS No 18/88.
240	Additional Uniform Allowance to MNS officers for special winter uniform	152	



241	Initial Uniform Allowance for MNS (local)	153	KMA added to the title & sub para ( b) substituted vide CS NO 19/88.
242	Kit Maintenance Allowance	153	Substituted vide CS No 19/88.
	Uniform Allowance on Deputation to NSG	154	
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245	Deferred Pay	D	Deleted CS NO 20/88.
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247	Audit and Payment of Language Reward claims Regimental And Foreign language	294	
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249	Flying Pay	244	
250	Ration Allowance	-----	Payment by Regional CDA
251	Officiating Command Allowance: NCC Officers	139	
252	Fees and Honoraria	159	
253	Reimbursement of Tuition Fees	155-156	Recasted vide 21/88.Rate of Tuition Fees, CEA & Hostel subsidy enhanced vide letter dated 12/6/98.
254	Study Allowance	160	
255	Gratuity	140	
256	Compensation for change of uniform	162	Rate changed vide CS No 22/88 & 7/93.
257	Recovery of subscription from Army officers on account of AGIF/AOBF/AOCEF Army Group Insurance Scheme (Army Officers)	170-A	Army Group Insurance Fund, for change of rate CS 78/93.
257-A	AGI Scheme (TA Officers)	170-B	Added vide CS No 23/88.
257-B	CGEIS to Permanent Commissioned officers of NCC	170-C	Para with heading added vide CS No 24/88. Rate amended vide CS NO 79/83.
258 A	AOB Fund	170.1	AOB Fund. Rate amended vide CS No 25/88.
258-B	AOCE Fund	170.2	AOCEF. Not in existence.
-----	-----	170.3	Newly added sub para for AFMSO Fund.
259	Newly Commissioned Officers	170.1 & 170.2, 459.	Rate revised & method calculating arrears changed vide CS No 26/88
260	Test Check of IRLAs by Sr Accounts Officers/Accounts officers	171	Test Check of IRLAs by Sr Accounts Officers/Accounts officers
261	Transfer of Non-Effective IRLAs to Archives Section	182III(14 to 20), 484	
262	Non-regular officers Insurance policies – Custody of	201.4	
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264	Withdrawals for financing Life Insurance Policies	201.2	
265	Conversion of Policies into Paid up ones	202	
266	Realisation of Matured value of Policy	203	
267	Realisation of surrender value of policy	204	Sub Para (b) and Note under 2(b) deleted & sub para (ii)(b) substituted vide CS NO 27/88.
268	Temporary Withdrawals	173	Sub Para (h) substituted vide CS No 29/88.
269	Final Withdrawals	173	
270	Annual Closing of DSOP Fund Accounts	461.e	Main para with Sub Para (b), (c) (e) & Note, (h) mended vide CS No 28/88.
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273	Senior Superintendents Group	92	
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276	Collection of monthly U.K. Statements and Despatch to UK	94(A)	
277	Consolidation and preparation OF Expenditure Statement in respect of officers serving with the Battalions of Assam rifles- Rendition of SAOs Account to AG Assam	94(B)	

278	Consolidation and preparation of expenditure statements in respect of officers serving with HQrs DGBR Rendition of SAOs Account to PAO Ministry of Shipping and Transport New Delhi	94(C)	
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281	Preparation of Expenditure Statements connected with AID to Civil Powers	94(D)	
282	Collection of Annual Income-Tax Statements from Sections and their Transmission to GHQ ITO	461.h	
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288	Fund subsection of senior superintendents ledger Wing II AOB Fund, AOCE Fund and AGI Fund	170	Decentralisation of work
289	Recoveries /Compilations of AOB/AOC Fund Appearing in other than the normal month of recovery of subscription	459.g, 205-206	
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CHAPTER VIII

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297	Objective	Merger with ledger section 88.vi 88.ix
297-A	General	Merger with ledger section 88.vi 88.ix
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299-302	Coordination Sub-Section	182.III.20
303-305	Record Room	481-485
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308	Action on documents received	182-183
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313	Rehabilitation Assistance to SSC officers	141
314	Payment to Reserve Officers	142
315	Record of Pay adjustments	182..III.19
316	Final Last Pay Certificate	337-338
317	Demand Task	182.III.19 (work dealt with by LW Sn)
318	DSOP Fund Cell	322.3(b) FSRG, & further action by LW Sn as per 182.III
319	Finalisation of DSOP Fund Account	322.3(b) FSRG, 177
320	Deposit Linked Insurance Scheme for subscriber to DSOP Fund	178
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323-324	Balances in DSOP Fund Account	181
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## CHAPTER IX

## TRANSPORTATION WING

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331	Objectives of Transportation Wing	351	
331-A	Functions	351A	Sub Para (vi) added vide CS No 14/86. Note under Para (v) of 331 (A) deleted vide CS No 14/86.
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333-334	Distribution of task	353	
335	Senior Superintendents group	355	
336-338	Audit Procedure and Payment of Claims	357	Sub para (x) of Para 337 added vide CS No 31/88.
339	Temporary Duty Claims (including daily allowance)	360	Sub Para (e) substituted vide 32/88. Sub Para (ii) reconstructed vide 33/88. Sub Para (iii) amended vide CS No 34/88. Note (i) & (ii) under subpara (h) amended vide CS No 60/88. Note under (iii) of subpara (h) amended vide CS NO 36/88. Sub Para k reconstructed vide CS NO 37/88. Note (ii) under subpara (b) amended vide CS No 38/88. Note (iv) added vide CS NO 61/88. Sub Para (m) added vide CS No 35/88.
340-341	Permanent Duty Claim	361	CS No 43/88 clause 1(i) deleted
342	Claims for Leave Travel Concession	363	Clause 3 under para 342(2) added for six months period vide CS No 47/88, 342(1) TR to be read as 177(B( TR) vide CS No 50/88, word wife deleted and officer's wifr and dependent children added vide CS No.51/88 and distance of 965 kms deleted and 1450 kms added vide CS No 52/88.
343	Travelling Allowance Claims on First Posting	374	word QMG in Note 2 below para 343(ii) replaced with competent authority vide CS No 53/88.
343-A	Travelling Allowance Claims on Retirement	375	Lien period reconstructed vide CS No 54/88, word ' limited to his home town' in clause (e) deleted and ' or selected palce of residence' added vide CS No 55/88.
344	Post Audit of Travelling Allowances /Daily Allowance claims of officers serving in Indian Missions Abroad or on Deputation Abroad	376-377	
344-A	Claims for disturbance allowance in respect of officers returning to India from abroad	-----	
345	Claim for Conveyance Allowance	378	
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350	Audit of unused /Partly used/Warrants/Concession Vouchers	386	
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353	Payment of Advance of DA/JDA/Courses of Instructions and Adjustment claims	388	Added vide CS No 14/86.

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392	Duties	223.2	
393	Audit of Draft Gazette Notifications	224	
394	Updating of the list	223.1	work of maintenance of Army List discontinued due to non publication by AHQrs
395-397	Audit of Army List	223.1	work discontinued
398	Maintenance of Working copies of the Army List	223.1	work discontinued
399-400	Linking of the Gazette Notification	225	
401	Test Audit Report	Annexure 80, Para 185	
402	Data affecting Pension	Para126.iv	For CS No 11/85 to 13/85, work of maintenance of Army List discontinued due to non publication by AHQrs
403	Gazette Notifications –Receipt and Distributions	224	

# TABLE OF AUTHORITIES

### General

<b>Para No.</b>	<b>Subject</b>	<b>Authority</b>
1	Up gradation of the office of PCDA (O)	Part I Office Order No. 23 dated 02/11/2009
NA	Functions regarding admittance of Pay to MES civilian officers in field areas transferred to PCDA(NC) Jammu-Para deleted	HQ No. AT Co-ord/13108 /PC/CDA (O) dated 22/04/2009

### Admin Section

<b>Para No.</b>	<b>Subject</b>	<b>Authority</b>
3A & 3B	Formation of RTI Cell and Legal Cell	Office Note No. G/COR/296/Vol.XXVI dated 03/07/2012
3D	Formation of officers Reception & Information Cell	Cir No. G/Cor-176/XXVII dated 25/04/1990
3.1	Safe custody of LPC and Payment Authority Seal	Tech Sn Cir No. 15/2014

**Record Section**

<b>Para No.</b>	<b>Subject</b>	<b>Authority</b>
4(i)	DAK diarization of ordinary letters	PCDA Sett letter No. PCDA Sectt/Gen dated 24/03/2014
4A(ix)	Dispatch of Statement of Accounts of officers posted to units located in field areas	Tech Sn Cir No. 23/2012
6(xi)	Forwarding letters regarding retirement, deputation etc to LW Co-ord(AT)	Tech Sn Cir no. 24/11
6 (xi)	Stoppage of pay of Army officer: Centralization of work	Tech Sn Cir No. 24/11
6(xiv)	Receipt of DGN in R Section	CS No.2/85 CS No.3/85
6.A(a)	Dak ID Generation of ordinary letters	Letter No. DAK-ID/Record dated 26/03/2014
6.A(d)	Preparation of consolidated weekly report online.	PCDA (O) Letter no. R/83836/Gen/XXXII dated 01/04/14
11	Re-organization of work in respect of TA officers in LW-19	Tech Sn Cir No. 17/2012
13	Change of bankers, Unit & DSOP Fund subscription	AO 24/05
15, 16(b)	Maintenance of Records of newly commissioned officers, on posting etc. on system and making records available for Record Section for their tracing on LAN.	Tech Sec Cir. 39/14

**Accounts Section**

<b>Para No.</b>	<b>Subject</b>	<b>Authority</b>
30	Revised Accounting procedure for PLI	IO 33/2004, CGDA, New Delhi letter No. A/111/12159/PC/Comm/III dated 25/5/2004, CGDA Ministry of Finance (Deptt of Expdr) OM No.18 (92)/TA/Pt/93 dated 11/2/2004 and No. 18 (9)/92/TA/Pt/944 dated 1/10/93  AO 29/2002
36	Maintenance of DSOP Fund account of Army Officers on the Computer	IO 107/86
37	Annual Closing of DSOP Fund Account	IO 36/83
43	Cash Assignment Register	Office Note No. FC/Accts/Gp-IV/2012-13 dated 03/12/2012 &  HQ letter No. AT/IV/4462/Detailed Report/I dated 17/02/2014  and AT/IV/4462/detailed report/1 dated 24/4/2014
44, 47, 48 & 49	Clarification regarding Counterfoils of used Defence Service Cheque Book of Field Cashiers.	Office Note No. FC/Defence Cheque/2C/ 13-14 dated 23/01/2014
52	Recovery of leave salary contribution/pension contribution in r/o all deputation cases	Tech Sn Cir No. 03/2010 &  Tech Sn Cir No. 09/2002  Tech Sn Cir No. 22/2013



**Disbursement Section**

<b>Para No.</b>	<b>Subject</b>	<b>Authority</b>
Note to 77A & 77B & 78	Payments made through SBI- CMP System	IO No. 51/2013, HQ office (Accounts & Budget Division) letter No. A/III/12157/CMP/2013-14 dated 11/04/2013
79.1(iii)	Procedure for processing of loans and advances including DSOP Withdrawal/TD advance made through IAF CDA-13 Small and Large by LW, EDP & D Sn.	Tech Sn Cir No. 12/2014 and  Tech Sn Cir No. 22/2014
83	Disposal of paid vouchers	PCDA (O) letter no. Tech/0131/Vol.XLIX dated 18/02/2014
	Para 84 of 1979 edition: Provisions regarding LPC and Payment Authority seals-work reassigned to Wing officer, Admin Section	Tech Sn Cir No. 15/2014

**LW Section**

<b>Para No.</b>	<b>Subject</b>	<b>Authority</b>
88	Re- organization of Ledger Wings duly merging LWI & II was carried out as per permission of HQrs office	IO 28/2000, CGDA, New Delhi letter No. AT/I/1480/Vol.I dated 24/9/1999.
91	Revised formats of IRLA Outer I & II	CGDA UO No. O&M/86/II/IAFF-1077 dated 18/10/2000
93.i	Salary/FAMO cheque Printing in Disbursement Section	Office Note No. EDP/Phase-A/37/Vol-V dated 20/06/2011
93.ii	Recovery of arrears of Maintenance Allowance	Tech Sn Cir No. 11/08 I.O. 05/2009,
97	Remittances through SBI-CMP Payment System	IO 51/2013
98	Procedure regarding CMP Rejections	IO 51/2013
99	Issue of stop payment order for cheque reported lost in transit and procedure regarding Provisional Payments	Tech Sn Cir No. 25/2004 and Office Note No. LW/SS/Audit/Dep dated 30/05/2011
100	Procedure for payment of entitlement of stipend to PBOR trainees undergoing Pre- commissioned training at IMA/OTA  Grant of stipend during pre-commissioning training	IO 33/98, GoI, MoD, New Delhi letter No. 3(6)/97/D(Pay/Services) dated 3/4/98  IO 38/2004 CGDA, New Delhi letter No AT/I/1441/V dated 26/05/2004  I.O. No.101/2009, (GoI, MoD letter No. PC-3(6)/97/D(Pay/Services) dated 14/07/2009)
101 (d)	Stoppage of pay of Army officers: Centralisation of work	Technical Section Circular No.24/2011.
101(d)	Issue of DO II inputs  NIL cage for stoppage of pay centrally	Wing Circular No.15 dated 01/07/2011
101(q)	Mortgage bond and other prescribed documents of MCA/PCA/Scooter Advance/DSOP Nomination Form -	Technical Section Circular No.36/2011

	Change of Procedure	
102, 114(i)(a)	Newly commissioned officers – Commencement of Pay and Allowances	Wing Circular No.10 dated 16/6/2010.
114(i)(a)	Pay fixation in respect of re-employed & re-commissioned officers	Wing Circular No.18 dated 15/10/2010.
103	Adjustment of original MROs and duplicate MROs  Merger of Groups in LW	Technical Section Circular No.10/2014  Minutes of Meeting of LW Section on 21/11/2013
104	Procedure to be followed for processing of loans and advances including DSOP Fund final withdrawal and ty advance and other payments being made through IAF CDA-13 Small and Large by Ledger Wing, EDP & Disbursement Section	Technical Section Circular No.12/2014
105.B(iv)	Amendment to Form 'A' of Appx 'A'	AO 4/2011
105.B(iv)	Form A	Letter No. Tech/0131 dated 16/07/2010
109	Maintenance of Records of newly commissioned officers, on posting etc. on system and making records available for Record Section for their tracing on LAN.	Tech Sec Cir. 39/2014
113	Technical Pay/Specialist Pay	CS No.15/88 as amended vide
114	Re-organization of Ledger Wing Sections	Wing Cir No. 14 dated 05/06/2007
114(vi) (a)  115(xii)	Procedure to change the salary bankers	Tech Sn Cir No.17/2013
114(i)(b), 101.d	Pay fixation in r/o officers Reverted from Deputation/Secondment /  Embassy	Wing Circular no. 12 dated 14/06/2011 &  Office Note no. LW/SS/Audit/Depu dated 05/2011

114(vi)(c)	Post Audit of HRA	Tech Sn Circular 31/2013
115(xii)	Change of Bankers	Tech Sn Circular 17/2013
115(vi)	Instructions regarding maintenance of workbook, registers, files etc	Tech Sn Cir No.29/2013
118	Drill for new input format  Procedure for issue of Transcription sheet and inputs for audit of Part II Orders by EDP Centre	IO 77/99  IO 10/2000
118	Adjustment of Misc Credit/Debit pertaining to The P/R/D/B code	IO 4/93
119.1	Issue of DO II Transcription Sheet	IO 10/2000
121	Regulation of Increment in case of Extraordinary Leave (EOL) without medical certificate	I.O. 42/2013, GoI, MoD letter No. 1(10)/2009/D(Pay/Services) dated 27/05/2013 and  DoPT OM No. 16/2/2009-Estt(Pay1) dated 02/07/2010
122	Verification of bills and vouchers	Tech Sn Cir No.20/2014.
123	MRO adjustment	Tech Sn Cir No. 10/2014
125	New Pension Scheme	I.O 11/2004,  CGDA letter no. 5189/AT-PVTH CPC/(PF) dated 16/01/2004.
127	Re-organisation of work in r/o TA officers	Tech Sn Cir no 17/2012
127	Territorial Officers embodied for Annual/Voluntary Training	CS No.5/85 to CS No.07/85
127.2	SOP for payment of pensionary benefits to NOKs of Battle Casualty (Martyrs)	IO No.61/2013, HQ office letter No. 5669/AT-P/Ministry dated 05/11/2013
130	Family pension to next eligible member in the family in the case of missing family pensioner and Contribution Pension Scheme	I.O. No.45/2013, GoI MoD No. 1(1)/2012-D(Pension/Policy) dated 05/06/2013.
132.ii	Custody of LPCs & Payment Authority Seals	Tech Sn Cir no. 15/2014

135	Check list with important audit points for audit of bills claims and Part II Orders	Tech Sn Cir No. 3/2000
137.B(m)	Qualifying service for retention of qualification grant	IO No.121/86 CGDA letter No.1098/AT-P dated 19/5/84
137,138	Grant of Technical Allowance and Qualification Grant (QG)	IO No.50/2002, GoI, MoD No 1(26)/97/XXII/D(P/S) dated 29/2/2000  IO No.55/2002, GoI, MoD No 1(26)/97/XXII/D(P/S) dated 29/2/2000  I.O. 34/03, Dir Gen of Mil training (GS Br) AHQ letter No. A/63088/GS/MT-10 dated 07/07/2003
137,138	Technical Allowance (TA) and Qualification Grant (QG)	I.O 32/2004, GoI,MoD letter no. B/26254/PQG/AG/PS-3(a)/872/D(Pay/Services dated 08/06/2004.  Tech Sn Cir No.03/2009  IO NO.36/2010, GoI, MoD No A/63088/GS/MT-10/795-C/D(GS-II) dated 25/06/2010.  IO No.31/2010, GoI, MoD No. A/63088/GS/MT-10/1112/D(P/SO) dated 05/07/2010.
137,138	Technical Allowance and Qualification Grant	Tech Sn Cir No.28/2011  I.O No. 40/2003, Dir. Gen of Mil. Training GS Br., AHQ letter no. A/63088/GS/MT-10 dated 8/09/2003
138	Admissibility of Technical Allowance for authorized Tier I Course with relevance certificate	IO NO.52/2012, ADGPS letter No. B/26254/PQG/AG-PS-3(P) dated 27/09/2012.
138	Admissibility of Technical Allowance for authorized Tier II Course	I.O. 16/2012, ADGPS letter No. B/26254/PQG/AG-PS-3(P) dated 05/03/2012

139	Grant of Officiating Command Allowance to Senior Division NCC Officers while acting as Officer Commanding of NCC Units	IO 2/83, GoI, MoD letter No. 0373/50/NCC/8232/O/Co-ord (B) dated 29/11/1950
143	Terms and conditions for grant of MC /PC/Bicycle Advance & Receipt and custody of HBA/MCA documents	I.O. 72/98, GoI, MoD, letter No. 29317/Q Mov Coord/1879/D(Mov)/98 dated 17/07/98  Tech Sn Cir No. 19/2005
143	MC Advance	CS No.16/88
144	Safe custody of HBA documents	Office note no. Tech/023-B/Vol VII dated 30/05/2014 and Tech Sec Circular No. 34/2014
144 Note below (vi)	Recovery of HBA alongwith interest & issuance of NDC	Tech Sn Cir No.04/2010
144 Note below (vi)	Rate of interest on HBA	IO 54/2013, AG's Br, Addl Dte Gen Personnel Services PS-3 (C) letter No. B/81853/AG/PS-3 (C) dated 11/7/2013
145 Note under sub Para (P)	Hiring of accommodation by Service Officers for their separated families on rent reimbursement basis	IO 67/99, GoI, MoD, New Delhi letter No. 13(5)/99/D(Q&C) dated 20/7/99
145(k)	Stations for hiring of separated Family Accomodation	IO 35/99, GoI, MoD, New Delhi letter No. A/53358/RR/Q3 (B-i)/1442/D(Q&C) dated 16/4/99
145.1	Revision of Rental Ceilings for hiring of married accommodation  Retention of accommodation by Service Officers after retirement/Invalidament/Superannuati on from service	CS No.71/93 as amended vide  I.O. 68/2009, GoI, MoD letter No. 2(1)/2000/D(Q&C) dated 18/06/2009  I.O. No. 18/2014, GoI Mod letter No. 1(1)/2014-D(Q&C) dated 23/04/2014.  IO 13/99, GoI, MoD, New Delhi letter No. 13(1)/86/D(Q&C) dated 18/9/1992 and 3/8/98

146, 147	Admissibility of furniture and electricity with HRA	CS No.74/93 & CS No.75/93 as amended vide  IO 29/99, CGDA, New Delhi letter No. 10087/AT-X/XVII dated 5/99
147	Revision of rates of Electricity charges and  Reimbursement of water charges	IO No.11/99, MoD letter No. 9(4)/97/D (Works) dated 7/12/98 and 1(5)/95/D(Q&C) dated 16/1/97  IO No.06/2007, GoI, MoD letter No. 9(1)/2005/D(Works-II) dated 25/10/2005.  IO No.15/2004, GoI, MoD letter No. 9(2)/2002/D(Works) dated 01/10/2003  MoD letter No. 9(4)/97/D(works) dated 7/12/98 &  Tech Sn Cir No. 08/2001
148	Advance of pay after deducting HBA, MCA, AGIF	CS No.77/93
151	Uniform Allowance/KMA – MNS officers	CS No.17/88
153	Uniform Allowance/KMA – MNS officers – Local	CS No.19/88
155, 156	CEA/Hostel Subsidy	CS No.21/88 as amended vide  IO No.36/2013, GoI, MoD ID No PC 1(66)/2008/D(Pay/Services) dated 10/04/2013.  IO No.30/2013, GoI, Min of Personnel, Public Grievances & Pension, DoPT No 12011/07/2011-Estt(AL) dated 31/5/2012.  GoI, MoD No PC-1(66)/2008/D(Pay/Services) dated 5/4/2013.  IO No.03/2013, GoI, MoD ID No PC1(66)/2008/D(P/S) dated 26/12/2012.  IO NO.51/2012, DoPT letter No 12011/07/2011-Estt (AL) dated

		<p>23/05/2012,</p> <p>PC-1(66)/2008/D(Pay/Services) dated 4/10/2012, CGDA letter No AT/IV/4909/IV dated 18/10/2012.</p> <p>IO No.47/2012, GoI, MoP, PG&amp;P, DoPT OM No 12011/07/2011-Estt(AL) dated 31/05/2012,</p> <p>MoD ID No 11(1)/2008-D(Civ-I) dated 28/06/2012,</p> <p>CGDA letter No AT/IV/4909/III dated 28/08/2012.</p> <p>IO NO.37/2011, GoI, Min Of Pers, PG &amp; P, DoPT OM No 21011/16/2009-Estt (AL) dated 17/06/2011</p> <p>IO No.34/2011, GoI, MoP, PG&amp;P, DoPT OM No 12011/01/2011-Estt(Allowance) dated 04/05/201131/05/2012,</p> <p>MoD, D(Civ-I)ID No 11(1)/2008-D(Civ-I) dated 18/05/2011</p> <p>IO No.39/2010, GoI, MoD ID No PC 1(66)/2008/D(Pay/Services) dated 31/08/2010,</p> <p>GoI, Min Of Pers, PG &amp; P letter No 12011/16/2009(Allowance) dated 13/11/2009.</p> <p>IO NO.34/2010, GoI, MoD No PC-1/66/2008/D(P/S) dated 28/07/2010.</p> <p>IO No.64/2009, GoI, MoD ID No PC 1(66)/2008/D(Pay/Services) dated 23/06/2009</p> <p>GoI, Min of Pers, PG&amp;P, DoPT dated 11/09/2008.</p> <p>IO No.23/2009, GoI, MoD ID No PC 1(66)/2008/D(Pay/Services) dated 25/02/2009.</p>
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		Tech Sn Cir No.33/2012 Tech Sn Cir No. 04/2012, Tech Sn Cir No. 14/2010
155.g	CEA for children of officers who died while in service	CS No.21/88 as amended vide I.O. 17/2011, GoI, Min. of personnel, PG & Pension (Department of personnel & Training), New Delhi OM No. 12011/08/2010-Estt(AL) dated 30/12/2010
157	Medical Charges reimbursement	Para 293a & 294a of RMSAF
158	BCA to IMTRAT and project DANTAK	I.O. 38/2012, GoI, MoD letter No. 4(1)/2005/D(Pay/Services)(i) dated 04/07/2012  I.O 39/2012, GoI, MoD letter No. 4(1)/2005/D(Pay/Services)(ii) dated 04/07/2012  I.O. 54/2012, MEA letter No. E.IV/235/3/2006 dated 07/08/2009.
158	Provisional Payment of Compensatory Allowance to Armed Forces Officers and personnel below officers rank serving with 760 BRTF Project SEWAK	IO 73/99, GoI, MoD, New Delhi letter No. BRDB/03/125/98/GEI/1730/D(Pay/Sers) dated 24/8/99, I.O. 95/99
165	Transfer of IRLA	CS No.82/96
168	Computer Processing of Field Cheques	IO 20/87
170	Change in the rates of subscription: AGIF	CS No.22/88 & 78/93 as amended vide  IO No.37/2013, AGIF letter No A/56271/R/AG/Ins (Coord) dated 30/05/2013
170 A(i)	Recovery of AGIF premium from cadets of IMA Dehradun	CS No.23/88 as amended vide  AGIF No.A/56271/29/R/AG/Ins (Coord) dated 21/3/2003 and No. A/56271/29/AG/Ins (Fin) dated 29/4/2004  Tech Sn Cir No.12/2004

170 C	Introduction of Group Insurance Scheme for NCC Pt. commissioned officers as applicable to Central Govt Civilian Employees	CS No.24/88 as amended vide IO 33/83, GoI, MoD, New Delhi letter No. 5431/DGNCC/PC/TCS/DS (B)/III/A (D) (GS-VI) dated 21/1/1993.  IO 58/83, DGNCC, New Delhi letter No. 5432/DGNCC/MS (B) dated 9/5/83
170 B	Change in rate of subscription in TA Group Insurance Scheme for enhanced insurance cover	IO No.03/2012, AGIF letter No A/56271/R/AG/Ins (Coord) dated 14/12/2011,  CGDA letter No AT/I/14500/TAGIS dated 04/01/2012.  IO No.33/2010, AWES, AOCEF, AG's Br letter No B/45922/AOCEF/AWES dated 16/06/2010
170.3	AFMSOF	CS No.79/93 & 80/93 as amended vide  I.O 4/14
171	Test Check by AAO/AO/SAO	Tech Sn Cir No.12/2012
172	Maintenance of DSOP Fund on computer	IO 107/86
177	Re-organisation of work relating to Arch Section	Tech Sn Cir No.10/2012
177.iii	DSOP Nomination form – Change of procedure	Tech Sn Cir No.36/2011
177	New Procedure for finalization of DSOP	Tech Sn Cir No.23/2011
178	DSOP Fund Account and Deposit Linked Insurance Revised scheme for the subscriber of DSOP Fund/AFPP Fund	IO 51/99, GoI, MoD, New Delhi letter No. A/55018/AG/PS-3(C)/1250/D(Pay/Services) dated 21/6/99  I.O. 32/2010, GoI, MoD, letter No. A/55018/AG/PS-3(c)962/D(Pay/Services) dated 08/07/2010.

182	Long term demands on account of HBA/Motor Car Advance/PCA/Scooter Advance, in r/o Army officers who quit Army service due to retirement/release/discharge/resignation/death or any other cause  Action before finalization of accounts FPCSC & LPC-cum-Data Sheet	IO 26/2000  Tech Sn Cir No.07/2012.  I.O 54/2008, PCDA (P) Allahabad letter No. EDP/G1M/28/System/Vol.III dated 5/12/2008
182.III.1, 182.III.8	Finalization of DSOP Fund, AGI and encashment of leave in respect of retired/released officers.	Tech Sn Cir No.05/2012.
178, 178.III.12	Finalization of DSOP Fund Accounts in Death Case – New Procedure	Tech Sn Cir No.01/2012
182.III.8	Rendition of Full Pay Commissioned Service Certificate to CDA (Pensions) Allahabad	IO, 131/87
182.III.12 Note (ii)	LSPC on deputation to be intimated with LPC to borrowing department	Tech Sn Cir 03/2010
182.III.14	Transfer of non-effective accounts to Permanent Record (PR) Section	Tech Sn Cir No.46/2013
182.III.17	Action before finalization of Accounts	Tech Sn Cir No. 07/2012
182.III.21	Non- effective cases register	Wing. Cir. No. 04/2004

**LIC Section**

<b>Para No.</b>	<b>Subject</b>	<b>Authority</b>
201.1	Computerization of LIC Section & Reimbursement of first premium in monthly salary & sending of policy on retirement to LIC for reassignment instead of officer	Office Note no. LIC/GEN/Vol. dated 07/09/2011 and 12/09/2011
202 & 204	Surrender value of policy – No further withdrawal permissible	CS No.27/88
205	Payment of Subscription of AGIF to AGI Dte	I.O. 37/2013, AG's Br. (AGIF) letter No. A/56271/R/AG/Ins(Coord) dated 30/05/2013  GoI, MoD letter No. A/56302/AG/Insurance/1052/D (Pay/Services) dated 16/03/1982.  I.O. 03/2012 AGIF, letter No. A/56271/R/AG/Ins (Coord) dated 14/12/2011.
205	a. Personal computer advance from AGIF- r/o through IRLA b. House Building Advance from AGIF- r/o through IRLA c. Subscription of AOBF	IO 72/2000 MoD letter No. PC-A/56271/96/R/AG/Ins(Coord)/1430 /D(Pay/Ser) dated 21/08/2000  IO 69/98, MoD letter No. 24(1)/98/D(Pay/Services) dt 18/06/98  CS No.25/88 and CS No.26/88 as amended vide I.O 43/2010, IHQ of MoD (Army) letter No. B/46001/AG/CW/AOBF dated 03/08/2010
206	Adjustment of MRO for Service charges for officers posted in AGI Dir. On ERE Deputation	AHQ letter No. 90854/unit/FP-3 dated 10/02/87
207	Revision in rate of sub of AFMS(O) Fund for AMC & ADC officers	I.O. 04/2014, IHQ of MoD (Army) letter no. 08809/AFMS (O)/DGMS-3D dated 26/04/2013.

208	Closure of AOCEF	I.O 33/2010, Army welfare Education Society, AOCEF, AG's Br. Letter no. B/45922/AOCEF/AWES dated 16/06/2010
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### Rent Cell

Para No.	Subject	Authority
211	Checking of Edit Lists for initial occupation return/change statement, IOR/CS,  Quarterly statement for consumption of water and electricity – QS,  Refund of rent bill	IO 92/98, CGDA, New Delhi letter No. Pro/203/AT-X/V dated 6/5/98  IO 40/99
211	Formation of Rent Cell Functions thereof	IO 17/2002
211 (i)(a) 213.1	Adjustment of soft copy data of rent bills received under Project BHAWAN	CGDA letter No. MECH/EDP/AAOBSO dated 23/03/2012
213, 214	Adjustment of soft copy data of rent bills received under Project BHAWAN	O/o CDA Guwahati letter No. GAU/EDP/BHAWAN/31/Vol-I dated 09/03/2012 and  Tech Sn Cir No. 17/2012
215	Policy and procedure to be followed for carrying out addition/alterations in Directorate of Estates Houses forming part of MoD Pool of accommodation	IO 84/98, GoI, MoD, Office of the JS (T) & CAO, New Delhi letter No. A/31562/CAO/Works (A) dated 28/7/98

### Nominal Roll Cell

Para No.	Subject	Authority
221	Formation of Nominal Roll Cell	IO No.61/98

**AFL Cell**

<b>Para No.</b>	<b>Subject</b>	<b>Authority</b>
223	Formation and functions of AFL Cell:  Objectives, Duties, Audit of Draft Gazette Notifications, Updating of Army List, Audit of Army List, Maintenance of working copies of the Army List, Linking of the Gazette Notifications, Test Audit Report, Miscellaneous, Gazette Notification receipt & distribution	CS No.1/85 and CS No.4/85
223.1	Functions of Armed Forces List Cell-regarding maintenance of audited and updated working copy of Army Lists discontinued due to non publication of Army List by IHQ of MoD (Army).	GoI MoD DO No. 37(8)/Misc/2008/D(P&S) dated 12/12/2008 and  GoI,MoD letter No. 27(1)/2007/D(O&M) dated 17/04/2008
224(b)	Pay fixation & Verification for Promotions to Non select Ranks	Office Note No. AFL/Misc/2011 dated 23/02/2011  CGDA letter No. AT/I/1283/VIII dated 09/07/2009
224.3	Substantive Promotions	CS No.10/85 as amended vide  Tech Sn Cir No. 19/10,  Tech Sn Cir No. 21/10,  Wing Cir. No. 22 dated 30/11/2006  Wing Cir. No. 17 dated 15/10/2010 &  I.O. No. 38/09, HQrs letter No. AT/I/1283/VII dated 13/02/2009 and  No.AT/I/1283/VII dated 20/02/2009  I.O. 20/2013 IHQ of MOD (Army) Letter No. 04480/MS Policy dated 27/11/2008.

	Substantive Promotions	<p>IO 53/2009, GOI MoD Letter No.B/32006/Misc/AG/PS-2(a)/1080/Dir(AG) dated 01/05/2009</p> <p>IO No. 32/2007, GoI MoD letter No. 10(3)/(1)/05/D(Med) dated 29/10/2007.</p> <p>IO No.01/2006, GoI MoD letter No10(3)(1)/05/D(Med) dated 28/10/2005</p> <p>IO 30/2006, CGDA, DO letter No. AT/I/1486/Army-IX dated 28/06/2006</p> <p>IO 07/2006, GoI MoD letter No5(2)/2005-D(QS) dated 14/11/2005</p> <p>IO No. 05/2005, GoI MoD letter No. 18(1)/2004-D(GS-I dated 21/12/2004,</p>
224.3	Rules regarding substantive promotion, tenure of appointment for Army officers (except Medical, Dental, Remount, Veterinary, Farms, Specialist officers and Army officers permanent seconded to Research Development and Inspection Organisation etc.	IO 62/84, GoI, MoD Corrigendum No. A/49453/AG/PS 2(a)/4253/D(AG) dated 31/7/84.
Annexure 1 to 224.3	Qualifying service for Substantive Promotions	MoD letter dated 21/12/2004, 01/5/2009, 29/10/2007, 28/10/2005, 14/11/2005, 18/04/2006 and 21/12/2004
224.6 and Annexure 2	Ages of retirement of regular officers, AMC, ADC, MNS, AMC (NT) and RVC Officers	IO 43/2000, GoI, MoD, New Delhi letter No. 14 (3)/98-D(AG) dated 8/5/2000 (3 letters)



**DO II Cell**

<b>Para No.</b>	<b>Subject</b>	<b>Authority</b>
231	Formation of DO II Cell  Implementation of Revised Procedure for Publication of Part II Orders (Officers)  Merger of DO II Cell with Ledger Wing	IO 10/2000  IO 69/2001  IO 39/2004
234	Fixation of pay on grant of substantive Promotion	Tech Sn Cir no. 21/2010
235	Acting Promotion reduction in qualifying service	I.O 32/2013, GoI, MoD letter No. B/32354/PC/AG/PS-2(a)/1759/D(AG) dated 27/04/2012  I.O 63/2013, MoD letter No. 1759/D(AG) dated 27/04/2012
238	In-Situ Promotion	I.O 07/10, MS Br AHQ letter No 04477/MS 9B/P dated 07/10/86,  04502/MS Policy dated 14/05/2009, MoD ID No 19(28)/2009-D(MS)dated 20/05/2009,  04477/MS Policy dated 19/08/2009.
242	HAUCA	I.O 22/2007, GoI, MoD letter No 1(15)/2007/D(P/S) dated 10/08/2007  &  ADGPS letter No B/25531/9/AG/PS-3(P)dated 09/12/2011 &  ADGPS letter No B/25531/9/AG/PS-3(a)dated 07/09/2007  I.O. 46/2008, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dt 04/11/2008
243	Siachen Allowance	GoI MoD letter No. 1(II)/91/D(Pay/Services) dated 13/4/1991 as amended vide letter

		<p>No. 3(IV)/97/D(Pay/Services) dated 27/5/98 and MoD letter No. 1(26)/97/XX/D(Pay/Services) dated 29/2/2000</p> <p>I.O. 46/2008, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dt 04/11/2008</p>
244	Flying Allowance, Flying Test Engineer	<p>IO No.33/96</p> <p>GoI, MoD letter No. B/26243/AG/PS-3(a)/606/D(Pay/Services) dated 8/4/96 and B/26243/AG/PS-3(a)/647/D(Pay/Services) dated 18/3/93</p> <p>IO 31/2000, GoI, MoD letter No. 1(26/97/XXI/D(Pay/Services) dated 29/2/2000 as amended vide</p> <p>IO 31I.O 55/2010, GoI, MoD 1/73/2008-D(P/S)dated 9/2/2010,</p> <p>Air HQrs No. Air HQ/25791/7/D Accts dated 07/10/2010</p> <p>I.O. 46/2008, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dt 04/11/2008</p>
245	<p>Entitlement of Field, Highly Active Field and Modified Field Area Allowance</p> <p>Notification of Highly Active Field Areas and field arrears</p>	<p>IO 25/94</p> <p>GoI MoD letter No. 37269/AG/PS-III(A)/90/D(Pay/Services) dated 13/1/94 and No. 8(3)/2000/D(Pay/Services) dated 24/05/2001</p> <p>IO 30/2002</p> <p>I.O. 46/2008, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dt 04/11/2008</p>
246	Special Compensatory Counter Insurgency Allowance	<p>GoI MoD letter No. 37269/CI/AG/PS-3(a)/121/D(Pay/Services) dated 14/01/94 as amended vide MoD corrigendum dated 14/06/99</p> <p>I.O 30/2000, GoI, MoD letter No 1(26)/97/XX/D(P/S)dated 29/2/2000</p>

		<p>I.O 16/2000, CGDA letter No AT/I/1216/XI dated 23/02/2000</p> <p>I.O 26/2008, CGDA letter No AT/I/1216/XIV((PC) dated 03/09/2008</p> <p>GoI, MoD DO No 16(1)/2006/D(P/S) dated 02/07/2008.</p> <p>I.O. 46/2008, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dt 04/11/2008</p>
247	Hill Compensatory Allowance	<p>I.O 05/2009, CGDA letter No AT/I/1496-IV dated 16/01/2009.</p> <p>I.O. 46/2008, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dt 04/11/2008</p>
248	<p>Implementation of the revised Pay Scales and Allowances consequent to the Vth CPC recommendations – Special Compensatory (Remote Locality) Allowance – Regarding SCA</p>	<p>IO 25/2000, GoI, MoD, New Delhi letter No. 1(26)/97/V/D(Pay/Services) dated 29/2/2000</p> <p>IO 55/2000 GoI MoD No. 1(26)/97/IV/D (Pay/Services) dt 21/07/2000.</p> <p>I.O. 46/2008, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dt 04/11/2008</p>
249	<p>Implementation of the revised Pay scales and allowances consequent to the Vth CPC recommendations Island Special(Duty) Allowance</p> <p>Island special (duty) allowance regularization during leave</p>	<p>I.O 24/2000, GoI, MoD letter No 1(26)/97/V/D(Pay/Services) dated 29/2/2000</p> <p>I.O 05/09, CGDA letter No AT/I/1496-IV dated 16/01/2009.</p> <p>I.O 36/02, Ministry of Finance (Deptt of Expenditure) O.M. No.20022/68.E.II (B) dated 24/5/89 (reproduced in Part I.O.O. No.49 dated 17/7/89)</p>
250	Hard Area Allowance	<p>I.O 21/2005, GoI , MoD letter No1(3)/2004/D(Pay/Services) dated 06/05/2005</p>

251	Hard Ship Allowance	<p>I.O 06/12, GoI, Cabtt Sectt letter No 23/14/2006-EA.III dated 16/03/2009,</p> <p>IG SFF letter No 15216/HQSFF/AG/P&amp;A/2011/2940 dated 14/10/2011</p> <p>I.O 28/2012, GoI, Cabinet Sectt. Letter No. A-49011/23/86-DO-I dated 03/06/93.</p>
252	<p>Transport Allowance to service officers</p> <p>Transport Allowance</p>	<p>GoI, MoD letter No. 12630/TPT A/Q Mov C/2758/D(Mov)/98 dated 23/9/98&amp;</p> <p>Tech Sn Cir No. 12/98</p> <p>Tech Sn Cir No. 11/99</p> <p>Tech Sn Cir No. 05/2001</p> <p>Tech Sn Cir No. 6/98</p> <p>I.O 56/2008, GoI, MoD letter No 12630/Tpt.A/Mov C/3120/D(Mov)/08 dated 16/12/2008</p> <p>Tech Cir No. 32/2010</p> <p>Tech Cir No. 15/2011</p>
253, 254	Para Allowance and Para Reserve Allowance	<p>I.O. 46/2008, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dt 04/11/2008</p>
255	Special Commando Allowance ( Special Force Allowance	<p>I.O 15/2014, MoD ID No. 1(9)/2012/D(Pay/Services) dated 17/04/2014</p> <p>I.O. 29/2000, GoI, MoD letter No 1(26)/97/XII/D(P/S) dated 29/2/2000</p> <p>I.O. 58/2000, GoI MoD corrigendum No. 1(26)/97/XII/D(Pay/Services) dt 21/7/2000</p> <p>I.O. 61/2000, GoI, MoD letter No C/80010/Inf-7/847/D(GS-I)/99 dated 16/11/1999</p> <p>I.O. 15/2009, GoI,MoD letter No. C/80001/3&amp;4 Para (SF) /Inf-</p>

		<p>7/820/2008/D(GS-I dated 11/6/2008</p> <p>I.O. 17/98, GoI, MoD letter No B/36389/AG/PS3(b)/398/D(P/S) dated 23/2/1998</p> <p>I.O. 46/2008, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dt 04/11/2008</p>
256	Test Pilot Allowance	<p>I.O. 46/2008, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dt 04/11/2008</p>
257	Flight Test Engineer Allowance	<p>I.O. 35/2001, ADG, Army Avn,AHQrs letter No 00701/P&amp;A/AA-5/X dated 29/03/2001.</p>
258	Project Allowance	<p>I.O. 47/2000, GoI, MoD letter No 1(13)/98/D(P/S) dated 03/04/2000.</p> <p>I.O. 46/2008, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dt 04/11/2008</p>
259	Strategic Force Allowance (SFA)	<p>I.O 26/2010, HQ office letter No. AT/I/O/88/X dated 28/05/2010</p> <p>&amp; GoI, MoD, letter No. SFC/4035/ADM(PC)/44-TS/JS(O/N)/10 dated 15/04/2010.</p> <p>I.O 17/10, GoI, MoD letter No 56-TS/JS(O/N)/2009 dated 08/06/2009,</p> <p>No SFC/4035/ADM(PC)/11860/JS(O/N) dated 26/10/2009,</p> <p>HQ SFC No B/25451/Misc/Offrs/AG/PS-3(d) dated 08/02/2010</p> <p>I.O 08/2012</p> <p>I.O 31/2011</p> <p>I.O. 46/2008, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dt 04/11/2008</p>
260	Hazard Pay	<p>I.O. 57/2010, GoI, Cabbt Sectt (EAII Section) letter No F.No. 14(3)/2009/-EAII-</p>

		<p>376 dated 20/7/2010.</p> <p>I.O.08/2003, GoI, Cabbt Sectt (EAII Section) letter No F.No. 14(9)/89—EA-II-2813 dated 31/08/2000.</p> <p>I.O. 08/2001, GoI, Cabb Sectt Order No. 14(9)/89—EA-II-2813 dated 31/08/2000.</p>
261	Special Security Allowance	<p>I.O. 15/2007, GoI, Cabb Sectt (EAII Section) letter No 23/14/2006-EA-III-2467 dated 14/06/2006.</p>
262	Official Hospitality Allowance	<p>I.O. 66/2000, GoI, MoD Corr No 1(22)/97/578/D (P/S) dated 15/09/2000.</p> <p>I.O. 10/2001, GoI, MoD No A/50095/RR/EA/SD-5-2489/2000/D (GS-I) dated 17/01/2001.</p> <p>I.O. 46/2008, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dt 04/11/2008</p>
263	Instructional Allowance	<p>I.O 12/2012, GoI, MoD letter No. SFC/2115/Ops(LV) dated 30/01/2012</p> <p>I.O 22/2000, GoI, MoD letter No 1(26)/97/VI/D(P/S) dated 29/2/2000.</p> <p>Tech Sn Cir No. 04/2008</p> <p>Tech Sn Cir No. 08/2008</p> <p>I.O. 46/2008, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dt 04/11/2008</p>
264	Training Allowance	<p>I.O. 67/98, GoI, MoP, PG&amp;P, DoPT letter No 11012/3/97-Trg dated 18/03/1998,</p> <p>MoD ID No A-26023/2/97-D(Estt-I /Gp-I) dated 16/06/1998,</p> <p>CGDA letter No TD/AN/XVI/Trg/16366/Trg Allce/PCII dated 17/7/1998.</p> <p>I.O. 72/2009, DoP &amp;T OM No. 13024/1/2008-Trg-I dated 5/09/2008.</p>

		<p>I.O 27/95, GoI, MoD, Deptt of Def Production, letter No C/85648/DGQA/Adm-1/2654/92/D(Insp) dated 20/7/92,</p> <p>GoI, MoP, PG&amp;P, DoPT No 12017/2/86-Trg(TNA) dated 31/3/1987,</p>
266	<p>Incentive of Armed Forces Offices and PBOR for promoting small family norms</p> <p>Family Planning Allowance</p>	<p>IO 50/81, CGDA letter No. 1223/AT-P/XXVI dated 13/07/81.</p> <p>IO 7/82, GoI MoD No.B/37263/AG/PS 3(b)/3757/D(Pay/Services) dated 17/9/81.</p> <p>I.O. 100/2009, GoI, MoD letter No 1(65)/2008/D(P/S) dated 13/10/2009</p> <p>I.O. 22/2009, CGDA No AT/I/1496/IV dated 26/02/2009</p> <p>I.O 43/2009, HQ office letter no. AT/I/1496-IV dated 12/05/2009.</p> <p>I.O 50/2008, GoI, MoD letter No. 1(65)/2008/D(Pay/Services), dated 03/12/2008</p> <p>I.O. 94/99, GoI, MoD No B/37263/AG/PS-3(b)/2109/D(P/S) dated 14/10/1999,</p> <p>MoF OM No 6(39)/98/IC-II dated 6/7/1999, CGDA No AT/I/1485/I dated 11/11/1999.</p>
267	<p>Participation by Defence Services Personnel in sporting events and the tournaments of National/International importance</p>	<p>IO 18/2002, GoI, MoD letter No.B/25571/AG/PS3(a)/352/D(Pay/Services) dated 27/2/2002 and Ministry of Personnel, Public Grievances &amp; Pension (Deptt of Personnel &amp; Training) letter No. 13 (26)/92/Estt (Pay-I) dated 23/10/2001</p> <p>I.O. 42/2010, GoI, MoD letter No. 30/12/2007/D(pay/Services) dated 31/08/2010 &amp;</p> <p>DoPT OM no. 6/2/2009-Pay I dated 18/05/2010</p>

268	Special Allowance for Child Care	<p>I.O. 11/2012, GoI, MoD letter No PC-1/66/2008/D(Pay/Services) dated 03/02/2012,</p> <p>DoPT letter No 12011/04/2008-Estt(AL) dated 26/09/2011.</p> <p>I.O. 86/09, GoI, MoD letter No 1/66/2008/D(Pay/Services) dated 23/06/2009,</p> <p>DoPT letter No 12011/04/2008-Estt(Allowance) dated 11/09/2008.</p>
269	<p>Grant of Monetary Allowance attached to Gallantry Awards</p> <p>Gallantry Awards</p>	<p>IO 21/99, GoI Mod No. 3(8)/98/D (Ceremonials) dated 18/3/99</p> <p>I.O. 24/2011, GoI, MoD letter No 7(119)/2008-D(AG) dated 30/03/2011</p> <p>I.O. 47/2008, GoI, MoD letter No. 7(32)/2007/D(AG) dated 07/10/2008</p>
270	NSG Allowance	<p>I.O. 13/2010, CGDA letter No AT/I/1496-VI dated 26/2/2010.</p> <p>I.O. 26/0209, CGDA No Mech/EDP/402/Vol.28 dated 03/03/2009</p> <p>I.O. 30/08, CGDA No Mech/EDP/402/Vol.XXII dated 20/07/2005.</p> <p>I.O. 64/2002, GoI, Min of Home Affairs 27012/28/98/PF.I/PF IV dated 11/10/2002.</p>
272	Deputation Allowance	<p>I.O. 46/2008, GoI, MoP, Public Gv &amp; Pension Dept of Per &amp; Training letter no. 2/22(B)/2008-Estt.(Pay II) dated 30/09/2008</p> <p>I.O. 128/87, GoI, MoD letter No 13(1)/87/D(P/S) dated 25/09/1987</p>
273	Special Allowance posted to NTRO	I.O. 16/2010, HQ office letter no. AT/I/1496-IV dated 09/03/2010
274	Outfit Allowance/Renewal outfit allowance	I.O. 18/2013, GoI Min of Home Affairs letter no. II-27011/53/97-PF.I/II dated



275		22/12/2008  I.O. 46/2008, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dt 04/11/2008  Tech Cir No. 27/2010  Tech Cir No. 30/2010  Wing Circular No. 11 dated 14/06/2011.
278 A	Withholding of P&A in r/o officers on suspension/arrest	I.O. No. 16/2013
279	Grant of Casual Leave	Wing Circular no. 13 dated 28/04/2008
281	Amendment of Leave Rules regarding annual leave	IO 32/2011, MD-D(AG) Case No B/33922/AG/PS-2(b)/642/D(AG) dated 04/04/2011
281. I (ix)	Cash payment in lieu of unutilized leave on retirement in respect of NCC whole time officers granted permanent commission	IO. 4/83
281.I	Annual Leave Encashment	CS No. 30/88 as amended vide the following orders:  I.O. 23/2010, GoI, MoD letter No. B/33931/AG/PS-2 (b)/1908/D (AG) dated 12/04/2010.  I.O 03/2005, GoI, MoD letter No 14 (2)/98-D(AG)-II dated 13/09/2004.  I.O. 16/2003, GoI, MoD letter No 90054/PR/SS/AG/PS2(b)/717/D(AG) dated 13/12/1987.  I.O 31/2001, GoI,MoD letter No 14(2)/98/D(AG)-I dated 22/03/2001.  I.O 30/2001, GoI, MoD letter No14 (2)/98/D(AG)-I V dated 22/03/2001.  I.O. 32/2001, GoI, MoD letter No14(2)/98-D(AG)-II dated 22/3/2001  I.O. 01/2000, GoI, MoD letter No B/33931/AG/PS-2(b)/3343/D(Mov)/99

		<p>dated 10/12/99.</p> <p>I.O 94/98, GoI, MoD letter No 12647/Q Mov C/2610/D(Mov)/98 dated 11/09/1998.</p> <p>I.O. 26/98, GoI, MoD letter No14(2)/98/D(AG)-I dated 20/03/98.</p> <p>I.O 27/98, GoI, MoD letter No 14(2)/98/D(AG)-I I dated 20/03/98</p> <p>I.O. 28/98, GoI, MoD letter No14(2)/98/D(AG)-III dated 20/03/98.</p> <p>I.O. 22/87, GoI, MoD letter No 90054/PR/SS/AG/PS-2(b)/717/D(AG) dated13/02/1986.</p> <p>IO 10/2004, MoD letter No.4 (1)/2001/D(Pay/Services) dated 1/3/2004</p>
281.II	Annual leave Encashment while availing LTC	<p>CS No.30/88 as amended vide</p> <p>I.O No. 49/2013, MoD (Fin) ID No. 9(2)/QA/98 dated 20/03/2013.</p> <p>I.O. 02/2013, CGDA letter No AN/XIV/14162/LTC dated 29/12/2009.</p> <p>I.O 05/2011, GoI, MoD letter No 12647/LTC/Mov C/2969/D(Mov)/2011 dated 06/01/2011,</p> <p>DoPT OM No 14028/1/2010-Estt(L) dated 2/3/2010</p> <p>I.O. 02/2009, GoI, MoD letter No 12647/LTC/Mov C/2970/D (Mov)/2008 dated 17/12/2008.</p> <p>I.O 71/2009, GoI, MoP PG&amp;P DoPT No. 14028/4/2009-Estt.(L) dated 30/06/2009</p> <p>Tech Cir No. 08/2009,</p> <p>Tech Cir No.10/2009,</p> <p>Tech Cir No.14/2009,</p>

		Tech Cir No.12/2011, Tech Cir No. 28/2014
283	Non-employment certificate for the period of Terminal Leave, will be called for in case of release	CS No.69/93
284	Study Leave – Contractual Period	AI 13/78 as amended vide AI 42/82 as amended vide & AI 18/97
286	Sick leave	I.O. 91/2009, GoI, MoD letter No PCC/Navy/147(R)/1035/D(P/S) dated 01/10/2009.
288	Maternity Leave	I.O. 35/2010, GoI, MoD letter No 5413/WTLO/PC/TCS/MS(A)/1295/D(GS-VI)/2010 dated 09/08/2010.  I.O No. 28/2009, GoI, MoD letter No. B/33922/AG/PS-2(b)/943/D(AG) dated 16/03/2009
289	Child Care Leave (CCL)	I.O. 17/2014, GoI, MoD letter No B/33922/AG/PS-2(b)/687/D(AG) dated 04/03/2014.
293	HRA	I.O. 04/2013, MoF, DoE, OM No. 2(31)/E.II(B)/93 dated 21/3/94  I.O. 53/2012, GoI, MoD letter No 10(55)/98/D(Q&C) dated 29/6/2012  I.O. 21/2011, GoI, MoD letter No 63068/SFA/Rtg 5/(OR)/(B)(Civ)/10(69)/95/104-F/D(Q&C) dated 23/02/2011.  I.O. 18/2011, GoI MoF, Deptt of Exp. OM NO. 2(13)/2008-E.II(B) dated 04/03/2011  GoI,MoD No. 2(1)/2000/D(Q&C) dt 18/06/2009  I.O. 08/2000, GoI, MoD letter No 10(55)/98/D(Q&C) dated 29/9/1999.  I.O. 04/2008, GoI, MoD letter No

	<p>Admissibility of furniture and electricity with HRA</p> <p>Provisions of separate family accommodation –service officers, NCC whole time officers and permanent staff posted to NCC at Hard Non- Military station</p>	<p>10(55)/98/D(Q&amp;C) dated 11/02/2008.</p> <p>2(30)/97-E.II(B) dated 3/10/97, OM No. 2(21)/E.II(B)/2004 dated 18/11/2004 &amp; dated 16/3/2005</p> <p>I.O 44/2008, GoI,MoD letter No 10(55)/98/D(Q&amp;C)-I dated 8/11/2008.</p> <p>I.O. 98/99, GoI,MoD letter No.12621/Q Mov C/3153/D(Mov)/99 dated 12/11/99.</p> <p>IO 89/98, GoI, MoD letter No. 1(5)/97/D(Pay/Services) dated 21/11/97 and No. 10(55)/98/D(Q&amp;C) dated 21/7/98</p> <p>IO 91/99, GoI, MoD, New Delhi letter No. 10(55)/98/D(Q&amp;C) dated 29/9/99</p> <p>IO 56/99</p> <p>IO 08/2000</p> <p>Tech Sn Cir No. 22/2010,</p> <p>Tech Sn Cir No. 12/2010,</p> <p>Tech Sn Cir No. 10/2010,</p> <p>Tech Sn Cir No. 08/2010</p> <p>IO 29/99, CGDA, New Delhi letter No. 10087/AT-X/XVII dated -/5/99</p> <p>IO 01/2002, GoI, MoD, New Delhi letter No. 6737/SFA/DS NCC/LOS-A-2/5272/D(Q&amp;C) dated 5/12/2001</p>
295	Specialist Allowance	<p>IO 46/2008 GoI, MoD letter No. 1/55/2008/D(Pay/Services) dated 04/11/2008</p>
296	Post Graduate Allowance	<p>IO 46/2008 GoI, MoD letter No. 1/55/2008/D(Pay/Services) dated 04/11/2008</p> <p>I.O. 74/98, GoI, MoD letter no. 1(22)/97/D(p/S) dated 08/01/98</p> <p>I.O 39/98, GoI, MoD Corr No. 1(22)/97/D(P/S) datd 23/03/98</p>

294	Language award	GoI, MoD letter No. 22 (1)/83/D(GS-II) dated 3/2/84 as amended vide Corrigendum letter dated 8/1/98 & 15/6/2001
297	Re- organization of work in r/o TA officers – Part II orders notifying casualties relating to TA officers	Tech cir no. 17/2012
299	Cancellation of Pt II orders/Casualties in pt II orders	Tech Cir no. 05/2013

**Final Settlement Review Group**

<b>Para No.</b>	<b>Subject</b>	<b>Authority</b>
321	Formation of Final Settlement Review Group	Tech Sec Cir. No. 03/2014 & Tech Sn Cir. No. 11/2014
322.3.d	Issuance of Full Pay Commissioned Service Certificate to Pension Cell	I.O 54/2008, PCDA (P), Allahabad letter no. EDP/G1M/28/System/Vol.III dated 05/12/2008 IO. 131/87
322.3.d	Long term demands on a/c of HBA/MCA/PCA/Scooter adv. In r/o Army who quit Army service due to retirement /release/ discharge /death or other cause	IO. 26/2000

**PENSION CELL**

<b>Para No.</b>	<b>Subject</b>	<b>Authority</b>
331 336	Introduction of LPC Cum Data Sheet for Sanction of retiring Pensionary benefits to Army officers retiring on or after 30/06/90	Tech Sn Cir No. 3/90 as amended vide IO 43/90
331	Attachment of Pension Cell to SS-LW & Computerization of Pension module	Letter No. Arch/Pension Cell/gen dated 13/12/2010 &  Office note no. LW/SS/Audit/Pension dated 11/08/2010.
331	CDA (O) is nodal agency for receipt of Pension documents	Tech Sn Cir No.03/90 dated 23/3/90  Addl CGDA EDP-I letter No. EDP/Revision Sanction/Commission Officer dated 2/1/90
331, 336	Procedure for processing Pension documents-LPC-Cum – Data Sheet & Audit Drill	I.O 43/1990,  I.O 53/2008  I.O. 54/2008
336	Pension through Nationalized Bank only	I.O 39/2013 GoI Min of Finance Department of Financial Services letter No. 170/2012-BO.II, dated 13/09/2012.  And ACGA letter No. S-11012/1(12)/Pvt. BKS/CGA/2012/RBD/2235 dated 26/11/2012
Annx 1 to 6 to Para 336	Revision of LPC-Cum-Data Sheet and Full Pay Commissioned Certificate	IO 54/2008 PCDA (P), Allahabad letter No. EDP/G1M/28/System/Vol.III dated 05/12/08

**Transportation Wing**

<b>Para No.</b>	<b>Subject</b>	<b>Authority</b>
353	Re-organisation of 'T' Wing Sections as per ending digit of CDA(O) A/C Number	Wing Order No. 31/93 dated 26/07/1993
354	Adjustment of TA/DA debit/credit through IRLA	Tech Sn Cir No. 04/2014 Tech Cir No. 08/2014
355.c	Verification of bills & vouchers	Tech Cir No. 8/2014 Tech cir No. 13/2014
355.d	Procedure for admitting of supplementary claims to dealt with in T Wing and Ledger Wing	Tech Sn Cir no. 11/2013
355.e	Adjustment of original MROs and duplicate MROs	Tech Sn Cir no 10/2014
355.g	CMP rejections	I.O. 51/13, HQ office (Accounts & Budget Division) letter No. A/III/12
355.d 387.1 & 2 376.ii & iii	Regulating the TA claims on TD when advances drawn from sources other than PCDA(O)	Tech Sn Cir no19/2014, Tech Sn Cir No.44/2013 Tech Sn Cir No. 23/2013 IO No 15/2013 HQrs office letter no. AT/IV/4462/Ors/Vol.X dated 04/01/2013 & IO No.47/2013, HQrs office letter no. AT/IV/4462/Ors/Vol.X dated 11/07/2013
356	Formation of T Advance Payment Cell & functioning of TAPC	Tech Sn Cir No. 24/2014 Tech Sn Cir No. 26/2014
356(f)	Advance restricted to 80% of entitlement	CS No.59/88
356.g	Non-admittance of advances received from multiple sources	Tech Sn Cir No. 43/2013
356.h	Advances for booking tickets before 95 days of journey	IO 11/2010, GoI MoD letter No. 12647/LTC/Mov C/440/D(MoV)/2010 dt



		19/02/2010
357.b (i), (ii)	Adjustment of TA/DA debit/credit through IRLA	Tech Sn Cir no. 13/2014, Tech Sn Cir No. 8/2014, Tech Sn Cir No. 4/2014
358.h	DA claim of officers attending courses of Instructions in India	CS No.31/88
360.4	Entitlement of Gen officers on Air Travel	IO 01/2009, GoI, MoD letter no. 12630/Mov C/3737/D(Mov)/08 dated 29/12/2008
360.5	Journey by Indian Airlines Booking of Air tickets through the official website or booking counters of Air lines and authorized privates agents and IRCTC	I.O. 16/2014, CoI, Min of civil aviation OM No. AV.18011/05/2012-AI dated 27/02/2014 IO 48/2013, GoI, MoD Dept of Exp. OM No. 19024/01/2012-E.IV dated 09/07/2013 I.O 36/2012, GoI Min. of civil Aviation UO No. AV.18011/05/10-AI dated 01/09/2010 I.O. 19/2010, GoI MoD letter No. 32013/Mov/C/D(Mov)/2010 dated 16/03/2010 Tech Sn Cir No. 27/2012 MOCA letter No. AV/18011/04/2010A dt 12/07/2011
360.6	Submission of original Boarding Pass for Air Travel on TD,Pmt move and LTC	Tech Sn cir no. 13/2013
360.7	Taxi fare fixed by the Director of Transport of the station	CS No.34/88
360.8, 360.9, 360.10, 360.15	TA entitlement of Service personnel & Pay ranges for DA at pre revised rates	CS No.35/88 & CS No.37/88 as amended vide IO 02/2010, GoI, MoD Corrigendum No. 12630/Mov C/4131/D(Mov)/09 dated 05/11/2009 I.O 35/2009, GoI, MoD letter No. 12630/Mov C/286/D(Mov)/09 dated 15/04/2009

		IO 01/2009, GoI, MoD letter no. 12630/Mov C/3737/D(Mov)/08 dated 29/12/2008
360.15 Note 2	Local journey at HQ on Temp. duty, DA at half rates upto 180 days	CS No.36/88
Note below para 360	Deduction of ration money on TD	CS No.61/88
361.3(i)	Permanent duty move - Cost of warrant at public tariff rate when warrant is not used	CS No.40/88 and 39/88
362	Journey on first posting	CS No.32/88
362.6	Transportation of personal effects	CS No.42/88 as amended vide  IO 27/11, CGDA letter No. AT/XIV/14162/VI th CPC/Circular/Volume IV dated 21/04/2011  IO 01/2009, GoI, MoD letter no. 12630/Mov C/3737/D(Mov)/08 dated 29/12/2008
362.11.ii	Journey by own car	CS No.44/88
362.11.iii Note 1	Rickshaw charges of starting stations	CS No.45/88
363	Air travel on official Account-Both Domestic and international & Guidelines on Air Travel on Tours/LTC & Air Travel on official account- relaxation of Govt Instructions & Reimbursement of Service Tax and Education Cess on air travel	I.O. 16/2014, GoI, Min of Civil aviation OM No. AV.18011/05/2012-AI dated 27/02/2014  IO 19/2011, GoI, MoF, Dep. Of Exp. OM F NO. 19024/1/2009-E.IV dated 04/03/2011  IO 02/2009, GoI, MoD, letter No. 12647/LTC/Mov C/2970/D (Mov)/08 dated 17/12/2008  IO 75/2009, GoI, MoF (Deptt of Exp) OM No. F No.19024/E.IV dated 13/07/2009  & GoI, MoP, Public Grievances & Pension, Dept of Personnel & Training letter No. 31011/2/2006-Estt (A) dated 27/07/2009 &

		MoD letter No. 32013/Mov C/1655/D(MoV)/2009 dated 06/08/2009, and  GoI, MoF Dept of Exp letter No. 19024/I/2009-E.IV dated 16/09/2010.  I.O. 24/2007, GoI, MoF, Dept of Expdr.E.IV OM No. F.No.19023/1/2006-EIV dated 18/07/2007.  GoI Min of Civil Aviation No. AV.18011/04/2010-AI dated 12/07/2011
364.7, 364.8, 364.9	Use of own car/hired taxi on LTC journey on account of Physically handicapped dependents/officers etc	CS No. 49/1988,  IO 25/2010, GoI, Min of Personnel, Public Grievance & Pension, Dep of Personnel & Training no. F.No.31011/3/2009-Estt(A) dated 28/10/2009
Note under para 365.1	Journey to proceed to a station nearest to his home town provided no extra expenditure is involved	CS No.46/1988
366.2	LTC under Rule 177(B) without restriction of distance	CS No.56/1988, 52/1988 and 51/1988  IO 27/2007, GoI, MoD letter No. 5(1)/2007/D(Mov)/(I) dated 20/08/2007,
368, 366.2	Free additional warrant to officers posted in Field/Operational areas.	I.O 33/2013, GoI, MoD letter no. 5(I)/2007/D(MOV)/(II) dated 07/03/2013  IO, 27/2007, GoI, MoD letter No. 5(1)/2007/D(Mov)/(I) dated 20/08/2007
372.4	Additional free warrant to all ranks of officers serving in A & N Islands	GoI, MoD letter No. 6(3)/07/D(Mov)/2010 dated 24/4/2010
378	Conveyance Allowance	I.O.09/2009, GoI, MoD letter no. 12621/Mov C/79/D(Mov)/2009 dated 12/01/2009
383	Reduction in the scope of audit of Railway Warrant & credit notes	IO 53/2002 dt. 16/8/2002 & CGDA, New Delhi letter No. AT-Coord/13300/PC dated 23/7/2002
388	Payment of Advance of DA and adjustment claim	CS No.14/85

389	Maintenance of Register in audit and co-ordination section	Tech Sn Cir no. 14/2014
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### Technical Section

Para No.	Subject	Authority
411	Distribution of work in Technical Section	Section order No. Tech/Estt. Dated 07/08/2013
412 (x)	Record of Specimen Signatures of sanctioning authorities on system	Tech Office Note No. Tech/026/C/XII dated 06/04/1999.
412.xiv	Uploading Templates/E-MNB on INTERNET (LAN)	Tech Sn Cir No. 03/2012
415	Dealing with letters addressed to Advisory-Cum-Complaint Cell	Tech Sn Cir No. 08/2003

### EDP Section

Para No.	Subject	Authority
458	Uploading Templates/E-MNB on INTRANET (LAN)	Tech Sn Cir No. 03/2012
462.2.v	Revised procedure to change the salary bankers	IO 69/96 as amended vide IO 71/96 Tech Sn Cir No. 17/2013 AO 24/2005
462.2.vi (a)(b)(c)	Procedure for processing of loans and advances including DSOP Withdrawal/TD advance made through IAF CDA-13 Small and Large by LW, EDP & D Sn.	Tech Sn Cir No. 12/2014 and 22/2014
463.1	Maintenance of Records of newly commissioned officers, on posting etc. on system and making records available for Record Section for their tracing on LAN.	Tech Sec Cir.No. 39/2014
463.5	Functions related to Final Settlement Review Group	Tech Sec Cir. No. 03/2014 & Tech Sn Cir. No. 11/2014
463.6	Revision of LPC-Cum-Data Sheet and Full Pay Commissioned Service	IO 54/2008 PCDA (P), Allahabad letter No. EDP/G1M/28/System/Vol.III dated

	Certificate providing data for	05/12/2008
464	Debit adjustments in IRLA/Masters before uploading payment on CMP system	PCDA(O) letter no. Tech/0131/Vol.XLIX dated 18/02/2014
465.11	Formation of Email Cell	IO 04/2003
455,459, 460,461 and 462	Preparation of salary bills for Army officer	IO. 31/1985, and amended subsequently with reference to the requirement of the users.
	Preparation of DP sheets and cheque slips	IO. 37/1985, and amended subsequently with reference to the requirement of the users.
	Preparation of update statements for completing salary master updates	IO. 75/1985, and amended subsequently with reference to the requirement of the users.
	Preparation of Annual statement of DSOP Fund	IO. 80/1985, and amended subsequently with reference to the requirement of the users
	Preparation of Punching media	IO. 3/1985, and amended subsequently with reference to the requirement of the users.
	Compiling of Service Head in class I voucher.	IO. 32/1986, and amended subsequently with reference to the requirement of the users.
	Introduction of pre-printed salary bills and statement of account.	IO. 110/1986, and amended subsequently with reference to the requirement of the users.
	Furnishing of 1 <sup>st</sup> copy of 'B' list to EDP Centre wherever transfer of IRLAs are affected	IO. 118/1986, and amended subsequently with reference to the requirement of the users.
	Computer Processing of 'T' Wing Debit/Credit memos (for debiting/crediting in the IRLA/salary bills	IO. 124/1986, and amended subsequently with reference to the requirement of the users.
	Computer processing of Field cheques	IO. 20/1987, and amended subsequently with reference to the requirement of the users.

**Permanent Record Section**

<b>Para No.</b>	<b>Subject</b>	<b>Authority</b>
481, 482	Formation of Permanent Record Section	Tech Sn cir No. 10/2012 dated 04/04/2012
484	Transfer on non-effective accounts to Permanent Record Section	Tech Sn Cir No. 46/2013 dated 12/12/2013

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