



OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS  
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*A/Cs Circular No. 77 of 12/2011.*

No. A/III/13637/018/2011-12

Dated: 13.12.2011

To

*All Regional PCsDA/CsDA/Addl. CsDA (By Name)*

**Subject: - Implementation of Monthly Pay System of PBORs – Defence Salary Package.**

Reference: - This Office Important Circular No. A/III/13637/018/2009-10 dated 16.06.2011.

In continuation of this office Important Circular under reference on the above subject the under mentioned illustrative example based on the PCDA Bangalore letter NO. PBOR/97/MPS/III dated 11.11.2011 is forwarded herewith to facilitate the adoption of a uniform accounting procedure in all the PAOs.

2. It is observed that there are various allowances drawn by PBOR such as CILQ, Transfer Grant, Clothing Allowance, Outfit Allowance, Recruit Pay, Deputation Allowances etc, which are compilable to various Service Heads/RDR Code Heads as per classification Hand Book/RDR Pamphlet. The details of such allowances drawn and adjusted in the IRLAs chargeable to Government as per individual entitlements are not known at the time of issuing cheque to the banks. The PAOs issues a cheque for the total amount reflected in the entitlement file generated by Dolphin System. Thus as seen from the Abstract of Receipts & Charges (on next page), the total entitlement comprises Pay & Allowance and other allowances etc.

3. As per the extant practice, the PAOs release the said entitlement to banks in respect of regular and effective IRLAs by compiling credit to the CB and debit to

the Salary Head by operating Class I Voucher. Further, a Class IV voucher is generated to compile the quarterly Abstract of Receipts and Charges for transactions resulting in credit balance after monthly entitlement has been released. This results in uneven compilation of Pay & Allowances.

4. In order to streamline the extant system, it has been decided to generate a single Class I PM, duly incorporating the transactions of the Class I PM presently generated every month as well as the Class IV PM generated every quarter. Henceforth, the Class IV PM would not be required. Hereafter, booking will be carried out as under ensuring that amounts are compiled in the same month to which they pertain. The Abstract of Receipts and Charges will be auto generated through Dolphin System as appended below:-

Abstract of Receipts & Charges  
Receipts (+)

Sl. No.	Particulars	Amount in Rs.
1.	Opening Debit Balance (Field Deposit)	0
2.	Recovery of AFPP Fund	7500
3.	AGIS	4000
4.	Entitlements to Banks	220000
5.	Closing Credit Balance(Field Deposit)	15000
	Total	246500

Charges (+)

Sl. No.	Particulars	Amount in Rs.
1.	Opening Credit Balance (Field Deposit)	150000
2.	Pay & Allowances	85000
3.	Ration & Other Allowances	11500
4.	Closing Debit Balance (Field Deposit)	0
	Total	246500

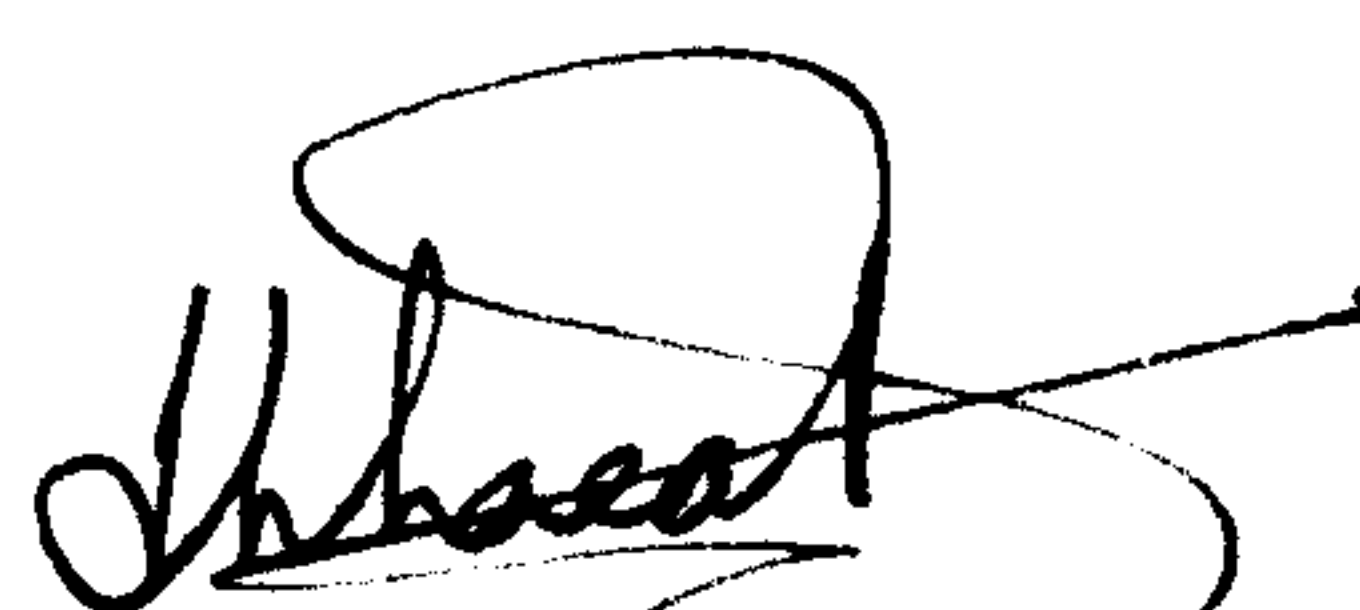
5. The Class-I PM prepared on the basis of the above example of Abstract of Receipt & Charges will be as follows:-

Proposed Class I PM for the above Abstract

Receipts			Charges		
Classification	(+) Amount	(-) Amount	Classification	(+) Amount	(-) Amount
Code	1(a)	1(b)	Code	2(a)	2(b)
CB	220000		01/111/12	85000	
00/015/10	7500		01/112/12	11500	
00/016/01	15000*		00/016/01	150000**	
00/017/04	4000				
	246500			246500	

\* Represents credit balance withheld.

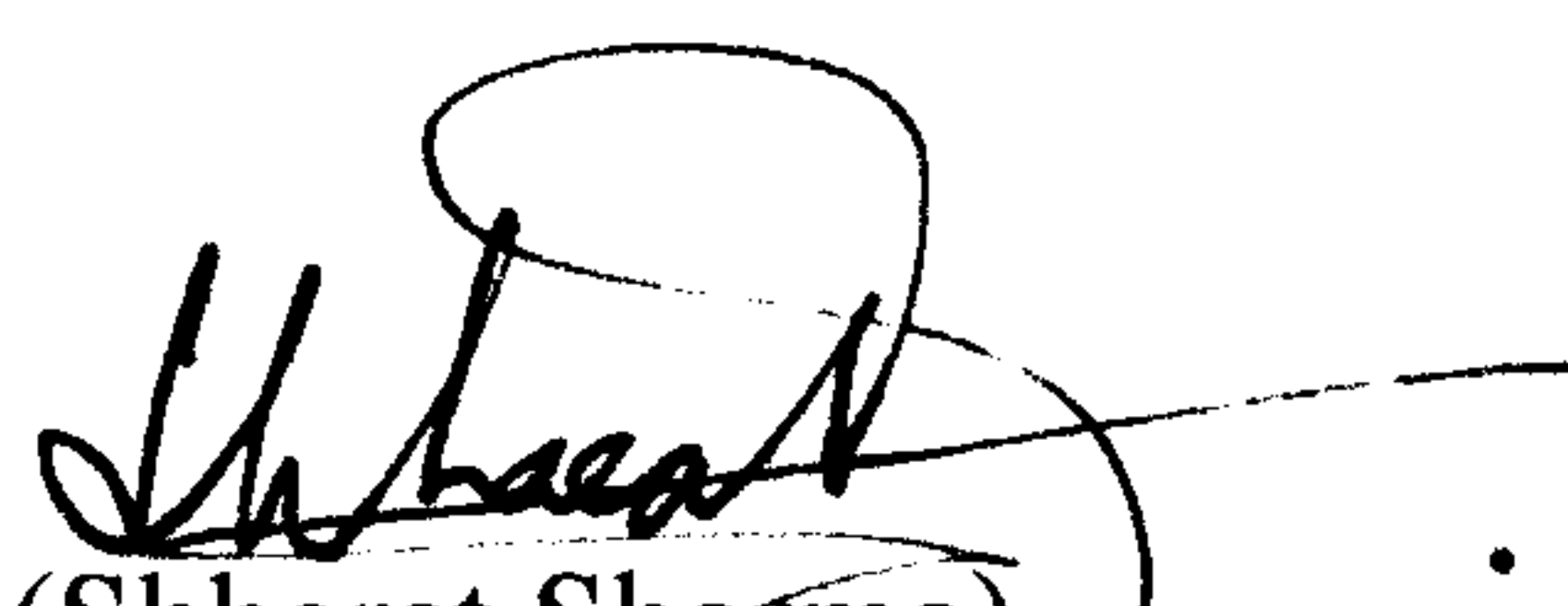
\*\* Represents credit balance released during the month.

  
 (Shharat Sharma)  
**Jt.CGDA (Accounts & Budget)**  
 08/12/12

Copy to:-

1. All other Controllers For information.
2. Audit-I Section (Local)

Please arrange to issue the necessary Audit instructions, if any, for implementation of Monthly Pay System of PBORs for the purpose of maintaining uniformity by the PAO (ORs) for working out payments under MPS.

  
 (Shharat Sharma)  
**Jt.CGDA (Accounts & Budget)**  
 08/12/12