

**Office Manual Part-XIII, Vol-II
Duties & Functions
of
PAO(GREF) Pune**

Controller General of Defence Accounts

Edition :2nd Edition ,2013

For use of Defence Accounts Department only

DEFENCE ACCOUNTS DEPARTMENT

***OFFICE MANUAL
PART-XIII, VOL-II
Duties & Functions
of
PAO(GREF) Pune***

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Preface

After establishment of CDA (BR) in the year 1991, the first edition of Office Manual Part-XIII was brought out in the year 1993. After publication of the first edition of OM Part-XIII, Vol-II [PAO (GREF) Manual] several policy related and procedural changes like introduction of Monthly Pay System, e-payment system of Pay & Allowances, New Pension Scheme, introduction of Project 'SKYLARK' etc. have taken place. The present updated volume attempts to reflect them in the Manual. Efforts have been made to make the Manual user friendly within the scope of various provisions as contained in various Regulations, Govt. Orders/Instructions, etc.

2. *This Manual is a departmental publication. The instructions contained therein are supplementary to Rules in the Civil and Defence Audit and Account Codes, Financial Regulations, General Financial Rules, Defence Procurement Manual, Border Roads Procurement Manual, Border Roads Regulations, Office Manual Part-I, Office Manual Part-II, Vol-I & II, Office Manual Part-VIII, MES AO's/UA's Manual, Regulations for MES and other Govt. orders/instructions issued from time to time. While dealing with work in the office and in correspondence with other offices in the department, relevant Paras of this Manual should invariably be cited, but not to be quoted as authority while dealing with executives or any other authority outside the organization.*

3. *All officers and staff should make themselves conversant with the contents of this Manual. Ignorance of its provisions will not be accepted as an excuse for any departure from these provisions or failure to comply with them.*

4. *The Principal Controller of Defence Accounts (Border Roads) New Delhi will be responsible for keeping the Manual updated. For this purpose, they will propose corrections wherever necessary and send the draft amendments to the Controller General of Defence Accounts in duplicate for approval, quoting the orders on which the corrections proposed are based.*

5. *This is the second edition of the "Office Manual Part-XIII, Vol-II".*

Place: New Delhi

(Avinash Narain Saxena)

Dated: 7 /11/2013

Addl. Controller General of Defence Accounts

Abbreviations

A.O.	Accounts Officer
A.I	Army Instructions
A.F.P.P.	Armed Forces Personnel Provident Fund
A.C.R.	Acquaintance Rolls
A.A.O.	Assistant Accounts Officer
C.C.	Central Control
C.B.	Contingent Bill/Closing Balance
C.A.	Condiment Allowances/Cash Assignment
C.E.A.	Children Education Allowance
C.G.E.I.S.	Central Govt. Employees Insurance Scheme
C.D.A.	Controller of Defence Accounts
C.G.D.A.	Controller General of Defence Accounts
C.G.E.G.I.S.	Central Govt Employees Group Insurance Scheme
C.G.H.S.	Central Govt. Health Scheme
C.M.L.	Ceiling Monetary Limit
Pr C.D.A. (B.R.)	Principal Controller of Defence Accounts (Border Roads)
Pr C.D.A. (O)	Pr Controller of Defence Accounts (Officer)
Pr C.D.A. (N.C.)	Pr Controller of Defence Accounts (Northern Command)
Pr C.D.A. (S.C.)	Pr Controller of Defence Accounts (Southern Command)
D.G.B.R.	Director General Border Roads
D.A.	Dearness Allowance, Daily Allowance
D.A.D.	Defence Accounts Department
D.I.D. Sch	Defence Inter Departmental Schedule
Dos Part II	Daily Orders Part II
E.L.	Earned Leave
E.O.L.	Extra Ordinary Leave
E.D.P.	Electronic Data Processing
F.R.M.O.	Free Remittance Money Order
F.D.	Fixed Deposits
F.S.	Final Settlement
F.T.C.Rs.	Field Treasury Chest Receipts
G.O.	GRAF Officers, GROUP Officers.
G.P.F.	General Provident Fund
G.R.E.F.	General Reserve Engineering Force
G.I.P.I.	GRAF Imprest and Pay Instructions
H.S.R.	Hospital Stoppage Roll
H.B.A.	House Building Advance
H.R.A.	House Rent Allowance
I.R.L.A.	Individual Running Ledger Accounts
I.T.	Income Tax
I.D. Schedule	Inter Departmental Schedule

J.C.D.A.	Joint Controller of Defence Accounts
L.S.	Leave Salary/ Loss Statement
L.A.O.	Local Audit Officer
L.P.C.	Last Pay Certificate
L.T.C.	Leave Travel Concession
M.O.	Money Order
M.P.S.	Monthly Pay System
M.R.O.	Military Receivable Order
M.S.	Monthly Statement
N.P.A.	Non Practicing allowance
N.E.	Non Effective
O.C.	Officer Commanding
O.R./O.Rs.	Other Rank / Other Ranks
P.A.O.	Pay and Accounts Office
P.L.I.	Postal Life Insurance
P.M.	Punching Medium
Q.S.A.	Quarterly Statement of Accounts
S.F.	Saving Fund
S.O.(A)	Section Officer (Accounts)
T.F.	Tuition Fee
T.B.	Tendering Balance
T.A.	Travelling Allowance
U.W.A.	Uniform Washing Allowance
U.M.A.	Uniform Maintenance Allowance
U.D.F.R.M.O.	Undisbursed Family Remittance Money Order

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CHAPTER I

PAO (GREF)

Objectives

1. The objectives of the Pay Accounts Office (General Reserve Engineering Force) are as under:-
 - (i) To ensure that pay and provident fund account of GREF officers and personnel are maintained correctly and to issue statement of accounts on due date.
 - (ii) To ensure prompt authorization of advances wherever admissible.
 - (iii) To advise GREF Record Office on matters relating to pay and allowances.
 - (iv) To ensure prompt settlement of pay and provident fund accounts of individuals becoming non-effective and that personal dues of employees under their payment are paid correctly and promptly.

Duties

2. The duties of PAO (GREF) are as under:
 - (a) Maintenance of Pay and Allowances of GREF Officers and Personnel on IRLA system. Credit the monthly entitlements of the GREF Officers and Personnel to their bank accounts on the last working day of the month under Monthly Pay System.
 - (b) Audit of Imprest Accounts received from the Unit Imprest Holders and bringing all the transactions into Government books.
 - (c) (i) Dispatch of GP Fund Accounts maintained by PAO (GREF) to all GREF Officers/Personnel after closing of annual accounts each year.
(ii) Dispatch of GP Fund Annual Statement in respect of deputationist by 31st of July each year
 - (d) Settlement of discrepancies in GP Fund Accounts, pay and allowances, NPS, IT etc. on receipt of complaints.
 - (e) Issue of monthly statement of accounts in respect of GREF Officers and Personnel by the end of the month.
 - (f) Issue of statement showing Income Tax recovered from the Officers and Personnel from the pay to enable them to submit the same to Income Tax Department.
 - (g) Monitoring Receipts of input documents required for processing of pay accounts on computer.
 - (h) To ensure that all relevant documents like Part II Orders, Misc. Debits/credits, loans and advances, LF bills, fund variations etc. are processed by concerned sections as per time schedule.
 - (i) To intimate total amount of PLI recoveries to Directorate of PLI through schedules and watching acknowledgements thereof for clearance of the amount.
 - (j) Monthly settlement of the Imprest advances with Regional Controllers Offices and PCDA (O), Pune through Exchange Account in respect of outstanding cases pertaining prior to implementation of MPS.
 - (k) Remittance of monthly salary to the respective bank accounts of the GREF Officers and subordinate through E-mode payment on the last working day of the month.
 - (l) Maintenance of Dynamic Website and ensure all timely updation.

RESPONSIBILITIES

3. The Head of PAO (GREF) is in charge of the office. He acts as a representative of PCDA (BR) New Delhi, for all purposes.
4. The Head of the PAO (GREF) is responsible for the discipline, leave and other matters of establishment serving under him.
5. The other important duties of the head of PAO (GREF) are summarised below:
 - (i) He is responsible for ensuring correct and speedy adjustment of Part II Orders, personal claims, Acquittance Rolls, Family Allotment and all other dues of GREF Officers & personnel. He will take prompt action on receipt of documents affecting adjustments in IRLAs and ensure that these are properly scrutinised and arithmetically checked before feeding them through prescribed format to EDP Centre to enable them to carry out adjustment in computerised IRLA.
 - (ii) He is responsible for ensuring that all the correspondence relating to the Pay and Allowances of individuals are properly attended to and replied. He is also responsible for correctness of details in LPC prepared by the unit and for issue of LPCs in respect of individuals proceeding on deputation to borrowing department.
 - (iii) He will have close contact with the officers and staff; maintain harmony and cooperation amongst the staff. He will discuss connected problems affecting the working of the office with his officers and staff both collectively and individually. He will examine the daily dak and give directions whenever necessary.
 - (iv) He will test check by way of sampling over the works of his subordinates to ensure that his directions and instructions are carried out correctly.
 - (v) He will take prompt action for expeditious settlement of complaints in respect of pay and allowances, GP Fund claims of the individuals both effective and non-effective.,
 - (vi) In case of doubts in interpretation of rules and regulations and orders he will seek the guidance of PCDA (BR).
 - (vii) He will bring to the notice of DGBR and other GREF formations any difficulties experienced by him regarding receipt of initial documents connected with pay and allowances.
 - (viii) He is the local financial advisor to the OC Records on behalf of PCDA (BR), New Delhi. He will render general assistance and advice in the applications of Rules and Orders.

COMPOSITION OF PAO (GREF)

6. PAO (GREF) comprises the following sections:-
 - (a) Record Section
 - (b) Administration Section
 - (c) Central Control Section
 - (d) Imprest Section
 - (e) IRLA Section (Ledger Group) including final settlement of pay and fund accounts.
 - (f) Review section.
 - (g) EDP Cell
 - (h) Fund Cell
 - (i) NPS Cell
 - (j) D Section

CHAPTER II

RECORD SECTION

General

7. The procedure laid down for the Record Section of Controller's Office in Vol-I of this Manual will in general be adopted by the PAO (GREF).

Inward Dak

8. The following important items of dak relating to various sections of PAO (GREF) will be registered and distributed as indicated below :—
- (i) The Imprest Account together with connected documents and the following items will be forwarded to Imprest Section through a Transit Register:—
- (a) Loans and Advances documents.
 (b) GPF debit/payment vouchers.
 (c) MROs received from Imprest Accounts.
 (d) GPF/Part Final payment claims.

The Transit Register will be maintained in the format given below:

Records Inward No.	Sl. No.	Nature of Voucher/documents	Amount	Section to which pertains	Month of Imprest Account in which accounted	Signature of AO/AAO receiving the documents
Transit Repr. No.						

- (ii) The following items will be forwarded to the concerned Ledger Group along with online diarised list for action:-
- (a) Change GPF Statement.
 (b) Loans and Advances documents.
 (c) Change PLI/Fresh Recovery Cases.
 (d) Rent Bills.
 (e) Fines.
 (f) Loss Statements.
 (g) Demand LTC/TA/DA Medical.
 (h) Other Pay Bills.
 (i) Hospital Stoppage Rolls.

Daily dak report will be generated through system to watch the clearance of the dak.

For each category of documents, a separate register as per format prescribed in Para 8(i) will be opened except GPF change statement. In addition, a report will be submitted to the Head of PAO (GREF) indicating the total number of letters received during the week to enable him to assess the work load in each section and watch clearance.

- (iii) DO Part II, Leave and Pension Contribution (Cheques/Drafts) and MROs received separately and received will be handed over to Central Control Section for necessary action. The register to be used is the same as prescribed in Para 8(i).
 - (iv) General correspondence papers/letters will be sorted out according to sections in PAO (GREF) and will be handed over to the concerned sections through Dak Pads.
 - (v) Final Settlement cases of Pay and Allowances will be forwarded to each ledger group in a transit register.
9. For easy sorting of papers in this group GREF Task Forces/Projects will indicate in all papers originated from their end, the Task Force/Project No. This will not only save time but also facilitate easy disposal of case. The last two columns will represent the Task Force/Project Code and PAO (GREF) Task No. dealing with that Task Force/Project i.e. "letter No. /7604/82".

Postage

10. Consequent on installation of Digital Franking Machine Lump sum amount will be paid in advance to Postal Department by issuing cheque and franking of stamps will be made on weight of postal article.

The postage account will be maintained in accordance with the procedure laid down in Office Manual XIII-Vol I.

Surprise Check of Postage

11. The head of the PAO will arrange for the surprise checks of the cash balance in franking machine. The surprise check of postage account will be exercised once in a month by a AAO/SO (A) detailed for the purpose by the Officer-in-Charge of the PAO by actual counting of cash balance in the franking machine and stamp affixed on all covers during the month.

Books of Regulations, Orders etc.

12. The supply of books of Regulations, Codes, Manuals, Army Instructions, AO and corrections thereto will be arranged by PCDA (BR) based on the requirements projected to that office. The Central Control Section of PAO (GREF) is centrally responsible for the safe custody of the same. On receipt of these documents for use in PAO (GREF), they will be catalogued & kept up to date. Lists of GREF Officers & personnel, Govt. Orders, orders/sanctions issued by Ministry of Road Transport and Highways (MORT&H), orders & instructions issued by the CGDA as well as by the Main Office will be kept in the library & updated from time to time. A separate file of such orders/sanctions will be maintained for future reference.
13. Head of PAO will carry out surprise physical check every half year and record the result of check in Register of Books and Regulations under his dated initials. In the case of transfer of charge the relieving and relieved officers or SO (A)/AAO concerned will arrange for proper handing and taking over of books.
14. A physical stock verification of books and regulations will be carried out on 1st June of every year. The register of Books will be maintained in the proforma prescribed as under:—

Statement showing the Book of Regulations etc. held on charge of Office/Section for the use of Office as on 01.06.....

Sl. No.	Full title of the publication and year of edition	Year of print	No. of copies held on charge as shown in previous statement	No. of copies received during the year	No. of copies transferred during the year	No. of copies actually held on the 1 st June	Surplu s	Deficiency	Remarks
1	2	3	4	5	6	7	8	9	10

15. Whenever books are issued and taken outside for consultation or for other purposes (SAS Exam etc.) the particulars of such issues will be recorded in issue register in the proforma given below.

PROFORMA

Sl. No.	Name of the Book	Year of the edition	Dated Signature of the borrower	Dated Signature of the AAO/SO(A) when the book is returned back
1	2	3	4	5

Stationery and Forms

16. PAO (GREF) is not authorised to place indents directly on the supplying authorities for their requirements. Indents will be submitted through the Main Office to the supplying authorities in accordance with the instructions issued by the Main Office and those contained in Command Orders from time to time. These indents will be checked by the Record Section of PCDA (BR) and after counter signature passed on to the supplying authority concerned.
17. PAO (GREF) is not authorised for purchasing stationery locally. The circumstances and the limits upto which the local purchase of stationery may be resorted to are laid down in Para 37 O.M.Part II Vol.I. Proposals for local purchase will be submitted to the Main Office for approval along with the following information/documents :-
- Attested copies of non-availability certificate issued by the supplying authority or proofs of non-supply of essential requirements of stationery articles.
 - A certificate to the effect that local purchase is urgently required
 - A comparative statement indicating the items of the stationery urgently required along with at least five quotations with recommendations for purchase from the lowest quotationers.
 - Full details of the items for local purchase for which sanctions have already been accorded by the Main Office during the current financial year, indicating letter No and date of each sanction.

The local purchase bill will be preferred along with the following certificates:—

- (i) The articles have been purchased at the lowest rate available in the market on a competitive basis;
- (ii) The items purchased have been taken on ledger charges vide CRV No ---dt--
- (iii) The financial limit for the local purchase of rubber stamps for the office has not been exceeded during the current financial year.

Note: In the case of purchases effected with reference to non-availability certificates furnished by the CSD, Super Bazar, it should be observed that the actual purchases are made within the period covered by such certificates. In cases where the purchases are made without reference to non-availability certificates in emergent basis, with prior sanction of the main office an additional certificate that the stationary articles were not actually received from the supplying agency till the date on which such purchases were effected, should also be endorsed.

The non-availability certificate issued by the supplying authority will be attached to the claim and the payment may be made to the firm by cheque.

A proper account of receipt and issue of stationery articles will be kept in a register on Form S-41. Audit of the register, verification of the stock balances and surprise checks will be carried out as laid down in OM XIII Vol-I.

Printers, Fax, Computer etc.

18. The procedure outlined in OM XIII Vol-I for the maintenance of proper records, etc., of office equipment/ Hardware/ Software and all other electronic support system will be followed. For purposes of condemnation/repair etc, a report regarding the condition of the machine/estimated cost of repairs will be obtained in the following proforma from the local representative of the authorised agents, or other local firms in case of repairs and sent to the Main Office for authorising or for obtaining authorisation for the condemnation or repair of the machine as the case may be.

Name of the office

DESCRIPTION OF MACHINE

Machine Made Model

Size

Date of Original purchase

Present approximate value.....

General Condition

Parts broken/worn out requiring replacement	Parts missing	Other charges overhauling etc
Part	Cost of Part replacement	Cost of replacement
TOTAL	TOTAL	TOTAL

Grand total of cost of repairs/replacements etc. Rs _____ . Expected period of service after repairs/replacement have been carried out _____.

Any other remarks _____.

Inspected by _____ on _____.

NOTE: The broken and worn out parts should not be removed from the machine, they should be sent along with the machine for disposal, if eventually condemned.

Contingent Bills submitted to the Main Office on account of repairs to the machines will be supported by pre-receipted bills (stamped wherever necessary) and certificates to the effect that:—

- (a) a warranty of one year for all new parts, excepting rubber parts, fitted to the machines has been obtained and recorded;
- (b) the repair charges are due to wear and tear;
- (c) the repair charges are not claimed in r/o any new machines during the first twelve months of their sale by the firms ; and
- (d) In cases where the parts are replaced, the old parts have been returned by the repairing firm and that these will be disposed of in accordance with the instructions contained in AO 250/50 as amended by AO 361/55.

19. In regard to servicing and maintenance of office machines/equipment the PAO (GREF) will enter into Annual Maintenance Contracts for which prior sanction of PCDA(BR) will be obtained.

20. An annual return of computers/printers/Faxes/scanners etc and other office appliances in use (including Fire Extinguishers) showing their condition as on 31st December of each year will be submitted to the Main Office by the PAO (GREF) so as to reach the Main Office by the 5th Jan of the following year. The return will be submitted as per Proforma(part A given in Office Manual XIII Vol-I). In addition to the particulars required by each column of the return, the following information will also be furnished:—

- (i) Suitable explanations for variations from the last return in regard to the number and condition of the machines and other appliances shown in the return,
- (ii) In the case of machines of appliances shown as repairable/ unserviceable, the estimated cost of repairs, where they are shown as unserviceable, the fact whether the unserviceability has been certified by the authorised agents of the firm should be indicated.
- (iii) Action taken to dispense with unserviceable computers/printers should be indicated in the remarks col. in the proforma.

Binding of Records

21. The binding work in PAO will be done on contract with private book binders on a competitive basis within the powers of PAO-in-Charge. If the value exceeds the powers of PAO-in-charge, prior sanction of PCDA (BR) should be obtained. The bills will be paid by PAO (GREF), Pune.

A register will be maintained showing particulars of all records bound, the dates on which they were bound, and the date and other particulars of the bills in which the binding charges have been included. The register will be maintained in accordance with Para 519 of Office Manual Part-I.

Custody of Records

22. Documents which are not frequently required will be sent to Record Section for safe custody. The general procedure for the maintenance etc. of records is given in Office Manual XIII Vol – I. The instructions contained in Para 520 of Office Manual Part-I will also be followed. For the maintenance of pay books and IRLAs in the Record Section and for disposal of time expired records, the special instructions given in the succeeding paras will also be observed.

Pay Books

23. Closed Pay Books pertaining to effective personnel after checking with IRLAs will be kept in record till its expiry date i.e. 3 years from the date of their surrender to the PAO. (The last Pay Book surrendered with the Service documents for final settlement of accounts will, however be jacketed with the closed IRLA and retained as long as the IRLA is retained).

IRLAs

24. Closed IRLAs of Non-effective personnel will be sent to Library/Records Section after finalization of all dues by Ledger Groups. The last pay books pertaining to those IRLAs will be stitched with the IRLAs concerned together with correspondence files of pay and allowances and GPF Accounts finally settled. Full particulars of the individual to whom the documents relate as also the date on which they are due for destruction will be noted in the Register to be maintained for disposal of time expired records. The closed non-effective ledgers will be arranged on racks in numerical sequence in definite blocks separately for officers and personnel and labels will be pasted on the racks for easy guidance.

Current IRLAs (effective) under the custody Record Section will be kept separately from the closed IRLAs arranged in numerical sequence.

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

Disposal of time expired Records

25. The procedure for disposal of the time expired records is laid down in Paras 521—524 Office Manual Part I. The position of such records will be reviewed by Sections of PAO (GREF) quarterly in April, July, October and January of each year and a certificate to that effect along with a list of time expired records on IAFA-492 submitted to PAO (GREF) I/C for scrutiny and giving disposal orders. The time expired record is to be decided with

reference to Appendix-I to this Manual wherein the periods of retention of records in PAO (GREF) have been prescribed.

IRLAs and Pay Books will be destroyed after obtaining the sanction of I/C of PAO (GREF). They should not be disposed of in any other manner.

Before taking up the destruction of non-effective IRLAs, a list of IRLAs due for destruction will be furnished to the GREF Record Office containing Service No., Rank, Name and date of retirement/ discharge for their remarks, if any, in respect of any IRLA required to be retained.

CHAPTER III

ADMINISTRATION SECTION

General

26. The establishment serving in PAO (GREF) (including Gazetted Officers) will function under the administrative control of PCDA (BR) for all purposes.

Pay of Establishment

27. (A) The PAO (GREF) is entrusted with the task of preparing local establishment pay bills for their officers and staff.

(B) The following procedure will be adopted by the PAO(GREF) in preparing their establishment pay bills locally :—

- (i) The provisions of Office Manual Part XIII, Vol-I regarding the preparation of establishment pay bills will be observed.
- (ii) After preparation of the pay bill the net amount will be transferred to the individual accounts of the Officers/staff, through e-payment.
- (iii) A copy of the pay bill will be sent to Main Office by 10th of the following month with a copy to PCDA (P) Allahabad being Auditing Controller.
- (iv) For drawing pay and allowances and making payments of miscellaneous nature the following officers will be appointed:—
 - (a) The Officer-in-Charge, PAO (GREF) as drawing and disbursing officer who will be authorised to countersign all claims and bills.
 - (b) AOs/SAOs as cheque signing officer.
 - (c) AAO as second cheque signing officer for high value cheques in the absence of AOs/SAOs.

28. The undisbursed amounts will be remitted into treasury by the PAO (GREF) after 10th of the following month and the treasury receipt forwarded to the Main Office for adjustment.

Maintenance of Cash Book

29. Cash Book and subsidiary registers will be maintained by PAO(GREF) in accordance with the procedure laid down in O.M-XIII, Vol-I. The Officer-in-Charge of PAO will be responsible for the security of cash and its proper accounting as per orders on the subject. However, the writing up of cash book may be entrusted to a subordinate. Each entry in the cash book will, however, be signed by the Officer-in-Charge of the PAO.

NOTE:

- (i) A separate public fund account will be opened with State Bank of India/Treasury to deposit the amount granted by the state for amenities and the accounts should be recorded in a separate cash book.
- (ii) A register will be maintained on IAFA 481 to record all charges on account of office contingent expenditure.

- (iii) PAO (GREF) will furnish annually a certificate regarding permanent Imprest advance in the following form so as to reach the main office on or before 10th April each year :

"Certified that a sum of Rs(Rupees) on account of permanent advance held by me on 1-4- 20.....is due from me and is to be accounted for by me".

Welfare Grant-in-aid

30. A separate account exclusively (for the amenities grant for the amount allotted by govt.) will be maintained showing the 'Receipts' and 'Expenditure' thereof. An extract of this account along with connected vouchers will be furnished to Main Office at the close of the financial year to which the grant relates but not later than 30th April of the following year.

Vouchers sent in support of the account will bear a certificate of the head of the PAO to the effect that the articles purchased have been taken on ledger charge. The voucher will be attached in original.

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

Annual Performance Appraisal Reports (APARs)

31. The APARs and the Mid-term APARs , whenever called for, in respect of officers and staff will be written in accordance with the procedure contained in Para 179 of OM Part I and any subsidiary instructions issued by the CGDA in that regard.
The report will be sent to Main office after writing/ review/acceptance for further necessary action.

Leave

32. The extent up to which leave may be sanctioned by the head of the PAO (GREF), AO, AAO & SO(A) for Gazetted and non-Gazetted staff serving under him is given below :—

Category	Nature of	SO(A)	AAO	AO/SAO	ACDA/DCDA	JCDA/Addl CDA PCDA
a) AO	CL/RH EL	- -	- -	- -	Full powers 30 days	Full powers 30 days
b)SO(A)/AAO	CL RH EL HPL/Commuted Leave	- - - -	- - - -	5 2 30 -	Full Powers -do- 45 30	Full Powers -do- -do- -do-
c)Gp'C' Staff Other than SO(A)	CL RH EL HPL/Commuted Leave	2 - - -	4 2 12 -	5 2 30 -	Full Powers -do- 45 30	Full Powers -do- -do- -do-

Note: (i) The powers mentioned in the above table can be exercised at a time.

(ii) All kind of leave in respect of IDAS Officers will be submitted to PCDA (BR) for sanction.

33. Leave availed by Officers/staff of PAO GREF will be notified through Part II Orders by PAO GREF except in case of AOs/Sr AOs/ DCDA whose details will be intimated to Main Office for publishing Part II Orders.

PROFORMA

Monthly leave statement of the for the month of

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Sl. No.	Account No. Service Book No.	Name	Grade	Where serving	Nature of leave	Period of leave		Total No. Of days	No.& date of the communication of PCDA/sanctioning the leave if any	Remarks
						From	To			
1	2	3	4	5	6	7	8	9	10	11

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

.....

I/C P.A.O.(GREF)

Grant of Annual Increment

34. (i) Annual Increments in respect of AO and above will be granted by Main Office for which a list of AOs/SAOs serving in PAO (GREF) will be forwarded by PAO(GREF) to Main Office, by June every year for grant of increment in July each year in the format given below.

(ii) Annual Increments in respect of AAOs and staff will be granted by PAO(GREF) during July each year.

(iii) Non reckonable service, if any, coming to the notice of PAO (GREF) after submission of the list will be immediately intimated to Main Office.

Sl. No.	Name	A/c No.	Grade	Present Pay	Amount of increment	Date of last increment	Date of present increment	Non qualifying service		Whether the individual is under observation or involved in disciplinary case still pending against him	Remarks
								From	To		
1	2	3	4	5	6	7	8	9	10	11	

Verification of Initials of Staff

35. The initials of all SOs(A)/AAOs and "Group 'C' staff" serving in the office will be obtained and kept in a register as prescribed in para 499 Office Manual Part I. The initials will be reviewed on 1st April each year. The register will be kept in the custody of the AO Incharge of Admn. Section who will ensure that the register is posted upto date.

Miscellaneous

36. Disciplinary cases, representations or appeals will be forwarded to the Main Office for necessary action.
37. An annual return of surplus furniture showing the position as on 31st December each year will be submitted by the PAO (GREF) so as to reach the main office by the 5th January of the following year in the proforma given below.

Sl. No.	Location	Nature of the articles	Serviceable including those repaired and made serviceable	Remarks
			Number Estimated Price	
1	2	3	4	5

CHAPTER IV

CENTRAL CONTROL SECTION

Main Functions**Procedure for maintenance of documents and control over other sections in PAO in Co-ordination with EDP Centre**

38. This section controls and co-ordinates the items of work done in Ledger Group of PAO (GREF). (For details see chapter six dealing with Ledger Groups of IRLA Section). The following items of work are done by this section:

List of Task Forces/Projects

39. This Section will maintain an updated list showing the names of the Task Forces/Projects whose pay accounts are maintained by the PAO (GREF). For this purpose EDP Centre will generate during QE November and May each year, a unit-wise list of GREF Personnel including Officers, whose pay accounts are maintained in computerised IRLAs.

This list will be updated with reference to the Task Forces newly raised or disbanded or whose designation is changed. This list will indicate the code no. of each GREF Task Forces/Project. The list will also contain the particular Ledger group dealing with the Task Forces/ Projects.

Any changes involved in the above list due to disbandment or re-organisation of any Task Force/Project will be intimated to Imprest Section for necessary action in regard to closing of Imprest Account. For this purpose EDP Centre will publish a list of Task Force(Project wise), during QE February and August each year and supply the same to Imprest Groups and DO II Cell of this section. This will be updated with reference to the list of transfer in and transfer out of units furnished by EDP Centre to Ledger Group and DOs II notifications.

Maintenance of IRLA Register

An index card on IAFF-1098 showing the GREF No Rank, Name, Unit the respective ledger group and task will be maintained in the computer for each individual in the Central Card Index Master in the payment of the PAO to ensure that only one IRLA is maintained for each individual and to provide ready means for locating any and every IRLA in the PAO. The cards will be maintained in strictly numerical order GREF number wise.

40. Whenever IRLAs are opened, they will be passed on by the ledger group to the CC Group the information will be forwarded through a transit book to Records Section, DO-II Cell. The DO II Cell will enter the details of GREF No., Unit Code No., DO II No. and item etc. in a register to be maintained in the proforma given in Annexure 'A' to this chapter. Each entry in this register will be authenticated by AAO/SO(A) I/C of this section

Recovery Schedules

41. This section will sort out the following items received from R&D Section. The items will be fed into the System for making necessary recovery from the pay and allowance of the concerned individual. After necessary data entry the same will be verified and approved by AAO/ AO/ SAO.

- (a) Change in PLI Premium rate and fresh cases.
- (b) L.F. bills, electricity and water charges.
- (c) Fines.
- (d) Loss statements.
- (e) Demands—LTC, TA/DA, Medical Claims.
- (f) CPWD Recoveries
- (g) Recoveries other than above, if any.

DOs Part II

42. DOs Part II (Two copies) will be received in DO II Cell from Record Section. These will be sorted out Task Force/Project wise.
43. All DOs Part II received in a day will be entered in a register and two more copies will be taken out by carbon process, which will be used as Top Lists. The daily receipt of Part II Orders in convenient batches of 500 to 1000 DO Part II order, with one copy of top list will be handed over to EDP Centre. The DO-II will be data entered by the EDP Centre, and the DO-II batches will be sent to the concerned ledger group. The DO-II data will be validated and approved on line by the concerned AAO/AO/SAO. A general scrutiny of the DOs-II will be carried out to ensure that the casualties notified therein are authorised and legitimate. It will be seen that the certificate necessary for grant of a particular allowance is incorporated and the officer signing the DO-II has been authorised by the competent authority and his specimen signature is held on record. It would be ensured that the time barred aspect has been waived by the competent authority.

Postal Life Insurance

44. EDP Centre will print out every month the Nominal Roll/ Schedule in quadruplicate giving the PLI Policy Holder's particulars in the format given below:

Policy particulars		Particulars of the insurant			Class of Policy	Rate of Monthly premia	Net amount recovered for transfer to DPLI	Period of premia recovered
Policy NO	Date of issue	GRAF No.	Rank	Name				
1	2	3	4	5	6	7	8	9

The schedules will be received in the Section in the second week of every month for effecting recoveries from the pay and allowed due to be paid in the same month. The schedules will be verified with previous month's schedule and omissions, if any, will be investigated and corrected. Similarly for new subscribers to PLI Scheme, suitable updation of the Master Data will be proposed to EDP Centre immediately on receipt of intimation from Director PLI, Kolkata for inclusion in the next schedule. Similar action will be taken by the section to intimate discontinuation of the PLI by the Policy holders on receipt of the intimation from the Dte of PLI.

45. The amount to be paid to the Director PLI on account of monthly subscription will be booked through book adjustment by booking the amount directly to PLI Code. Copies of PLI Recovery Schedule will be generated by EDP Section in duplicate on monthly closing basis and handed over to CC Section along with a soft copy. CC Section will forward one

copy of PLI Recovery Schedule to Dte of PLI New Delhi and another to Dte of PLI Kolkata under intimation to PCDA (BR). While compiling Abstract of Receipts of Charges, the amount to be paid to the Directorate of PLI will be brought to the accounts of PCDA (BR) by operating Major Head 8011, Sub-Major Head 00, Minor Head 101-Postal Insurance and Life Annuity Fund (code head 00/24/00) as Plus Receipt with contra adjustment to Major Head 8659, Minor Head 140-Miscellaneous Suspense, (code Head 020/74 Pay & Allowances-GREF Civilians) as Plus charge in the manner of recovery of Income Tax. The acknowledgement of the above schedules will be watched and on receipt the same will be intimated to PCDA (BR) for proforma dropping the amount.

MROs on account of recovery of barrack damages etc. from GREF Personnel

46. No MRO on this account will normally be received. However, in case any MRO is received, the matter will be sorted out in consultation with concerned authorities.
47. Blank

Watching of clearance of Suspense Heads.

48. (Compiled by Ledger and Imprest Groups and other TEs through Class I, II, IV, PM). The clearance of Suspense will be watched as per procedure detailed in the succeeding Paras.
49. The following transactions will be compiled to 04/018/65 :
- (i) ACR Payments

A register will be maintained in the Section in the following format in respect of Advances- Pay Accounts Offices-00/018/65 transactions:

Sl No.	P.M. No.	Amount	(+)CH	(-)CH	Nature of Item 1(a)
1	2	3	4	5	6

NOTE

(i) The details under (+) CH will be filled in from the PM put up by Imprest Group at the time of adjustment of Imprest Account and Nominal Roll.

(ii) Regarding (—) CH, the details under (—) CH will be collected from Class IV voucher i.e. Abstract of Receipt and Charges printed by EDP and summary compilation manually done by Ledger Groups monthly. The difference will show the amount yet to be re-covered from IRLA and will be representing research items.

50. (A) The pay advances to JCOs & ORs on ACRs will be compiled by prefixing the accounting code of the Controller under whom the IRLA maintaining PAO (ORs) is functioning. For example prefixes 05, 07, 08 will be operated for CDA Bangalore, PCA (Fys), Kolkata and PCDA (AF), Dehradun as 05/018/65, 07/18/65 and 08/018/65. The register will be maintained for each Controller and amount posted from the monthly compilation made by Imprest Section. The details of the accounting code for all controllers are given in the Annexure 'D' to this Chapter.

(B) On every quarter, the above code head will be relieved to the extent ACRs forwarded to various PAOs under respective PCDA (ORs). The difference would indicate the ACRs yet to be forwarded.

Inward and outward Settlement Accounts with Civil/Central/State Government/Deptt. Pay and Accounts Officers, Foreign Govts, other than UK and English Transactions

51. Transactions originating in the books of BRO which are adjustable against the balances of Railways/Department of Post and vice-versa, State AGs, Civil Ministries, and Foreign Governments etc will be settled in consultation with the Accounts Section of Main Office. The detailed accounting procedures laid down in chapters 7 & 9 of Defence Account Code will be followed.

Monthly closing of IRLA and GPF Accounts

52. When Ledger Account i.e. IRLAs are closed monthly, the recoveries on account of GPF made will be credited to GP Fund account. The personnel number allotted to GREF Personnel at the time of recruitment/ appointment will be the GP Fund number as well. Hence no separate GP Fund Account No. will be allotted when the individual becomes eligible to subscribe to GP Fund on completion of one year of service. Nomination form will however be collected from the individuals and recorded in the Service Book and the GPF Account case file will be maintained individual-wise .

Income-Tax—Deduction of

53. This section will collect from the EDP Centre on due dates the details of Income Tax recovered from GREF Personnel. The details of I.T. recoveries made will be uploaded to Income Tax authorities who will watch the submission of Income Tax Returns. Total amount of recovery on account of I.T in MPS will be credited to the Consolidated Fund of India directly by booking of IT Code opened in Defence books. Simultaneously Ledger Group will forward statement of I.T. recovered from GREF Personnel individually to each affected individual to enable them to submit the Income Tax Returns to Local Income Tax Authorities.

Details of IRLAs

54. The IRLA will be maintained centrally by record/library section of PAO (GREF). However, this section will collect details of IRLAs held in Ledger Groups from the EDP Centre. It will be ensured every month that the IRLAs as per authorised strength are maintained by each group and no fraudulent or extra IRLAs are held. For this purpose, Ledger Groups will also render every month a report of the IRLAs held by each group by first week of the month, taking into consideration posting in/out and non-effective cases. The Section will also, while conducting final review, take into account the deputationists who are held on the proforma strength of the Task Force/Project, before rendering the report to higher authorities. The report will be furnished in the format prescribed as Annexure E to this chapter.

Pay Books

55. When GREF Personnel's Pay Book IAB-64 is used up and a new one is taken into use the closed Pay Book IAF-64 will be forwarded by the GREF Task Force/Project to the PAO (GREF) duly endorsing a certificate by the Officer Commanding Unit that "all payment of ACRs and FRMOs made to the GREF Personnel have been entered upto..... and that there are no omissions".

The closed Pay Books of effective GREF Personnel/Officers will be centrally received in this section and entered in a central register maintained in the specimen format as given in Annexure 'C' to this chapter. The closed Pay Books will thereafter be passed on to the ledger groups for verification of the advances made on ACRs/FRMOs noted therein with those recorded in the QSAs/Monthly Slip attached to the IRLAs and subsequently returned to this section after noting in relevant columns of IAFA 1019 (Outer). On receipt back of Pay Books from ledger groups duly checked, the period covered by such Pay Books will be noted in the relevant columns of the register and passed on to the Records Section for safe custody.

Monthly Pay System

56. The CC Section will coordinate with the ledger groups in resorting to monthly e-payments in the following manner:-
- (a) Complete e-payment details like name of the individual, name of the bank, nature of the bank account, IFS code, bank branch code, e-mandate etc in respect of GREF Officers and Personnel from the units will be received through GREF Records duly countersigned. The details will be data entered in the system. The details will be kept by the CC Section under lock and key. In case, any modification to the bank account is subsequently intimated, the same will be linked with the previous details and the changes will be data entered. The e-details data entry will be authenticated under the signature of the SO (A)/AAO duly countersigned by the AO/SAO. A validated print out will be kept in record under lock and key.
 - (b) On receipt of subsequent modifications of bank details from the units, necessary modification will be carried out in system.
 - (c) On receipt of information to stop payment through bank from the units due to DISCH, INVALID, DEATH, DESERT, AWL, OSL, RESIGN etc., the same will be fed into the system by the task holder for necessary action.
 - (d) The casualties in regard to discharge from service, death, desertion, AWL, OSL etc or remission of pay and allowances will be data entered. the Similar action will be initiated on receipt of the information regarding rejoin from DESERT, AWL, OSL, etc.
 - (e) After Monthly closing and on receipt of the total amount to be remitted to the bankers for salary for GREF Officer and personnel from EDP along with nominal roll, the Contingent bill along with Cheque Slip, DP Sheet and PM will be prepared by CC Section and handed over to 'D' Section for preparation of Cheque. After preparation of cheque one copy of Cheque Slip and PM will be returned to CC Section by 'D' Section duly embossed with the cheque number and date.
 - (f) After closing of monthly IRLAs, the total amount at the credit of the GREF Officers and Personnel to be credited to the bank accounts will be intimated to CC Section by the EDP Centre along with the nominal roll. The nominal Roll will be treated as a consolidated pay bill. This will be put up to the officer-in-charge for countersignature. The consolidated pay bill along with Cheque Slip, DP Sheet and PM will be prepared by

CC Section and handed over to 'D' Section for e-payment. After authorising e-payment, the Disbursement Voucher along with a copy of Cheque Slip and PM will be returned to CC Section by 'D' Section duly embossed with the e-mandate particulars/cheque number and date etc.

(g) CC section will consolidate the Punching Medium prepared by all sections and sent to EDP section for preparing a data base file for online transmission to EDP Centre of Main Office. The hard copies of all the PM operated by the PAO(GREF) during a month will be forwarded to the Accounts Section of the Main Office monthly. While forwarding PM, the following documents will be forwarded along with the respective PM :-

- (i) Original copies of the MROs on account of debit balance in IRLA, advance payment of loan/advance etc received from the unit are adjusted by this section and the same will be forwarded to the Accounts section of the PCDA(BR) along with the top sheet in duplicate.
- (ii) Original copies of all the MROs indicating on each MRO the adjustment particulars under a Top-Sheet will be forwarded to the Accounts Section of Main Office monthly.
- (iii) Originating DID schedules received from the Imprest section and same will be forwarded to the respective Controllers Offices in triplicate for responding action and one copy to the Accounts Section of the PCDA(BR).
- (iv) Responding DID schedules, originated by the other PCDA/PCDAs, received through Accounts section of the PCDA (BR) are forwarded to the Imprest section for necessary responding action.
- (v) Monthly report on DID schedule for originating and responding items will be rendered to the Accounts Section of PCDA (BR).
- (vi) CC section will also take necessary action to release the supplementary payments to GREF officers/personnel due non credit of salary for various reasons, as intimated by the Ledger Group, the necessary file will be prepared and handed over to EDP for remittance in to the individuals bank account and payment details is also intimated to concerned Ledger Group.
- (vii) CC section will also forward the monthly MIS report to the PCDA (BR).
- (viii) CC section will also consolidate the reply of the Local Test Audit report, Main Office Inspection report and CGDA's Inspection report from the respective section for onward transmission to Director of Audit for LTAR/PCDA(BR) for inspection of HQs as well as Main Office.
- (ix) Report on printing/dispatch of annual statement of GPF accounts in r/o GREF officers/personnel will be rendered to M.O after the closing of accounts of the every year i.e. after Feb each year.

On receipt of the printed copy of the monthly sectional Compilation from the EDP Centre of the PCDA (BR) the same will be validated with the hard copy the PM held as office copy and certificate of review of compilation will be forwarded to the Accounts Section of the PCDA (BR) on monthly basis.

Report on yearly Budget estimate on cash requirement for interest payment of interest on GPF, CGEIS and Leave salary are also be rendered to the M.O.

ANNEXURE 'A'

(PARA 40 REFERS)

Register showing the particulars of opening of New IRLAs on Recruitment/Repatriation from Deputation

Sl. No.	GRAF No.	Unit Code No.	D.O. II No. And item	D.O. II date	Date of Appt/TOS on repatriation from deputation	Trade	Basic Pay	L.G./ Task	Aud. /AAO AO			Initial of Task Holder to whom IRLA handed over	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

ANNEXURE 'D'

Sl No	Name of the PCsDA/CsDA	CDA Accounting Code
1	CDA Patna	00
2	PCDA (Pensions) Allahabad	01
3	PCDA (Officers) Pune	02
4	CDA (Army) Meerut	03
5	PCDA (SC) Pune	04
6	CDA Bangalore	05
7	PCDA (WC) Chandigarh	06
8	PC of A (Fys) Kolkata	07
9	PCDA (AF) Dehradun	08
10	PCDA (Navy) Mumbai	09
11	CDA (Funds) Meerut	10
12	Ex-CDA (ORS) N. Meerut	11
13	PCDA (NC) Jammu	12
14	ZO (DPD) Chennai	13
15	AO, DAD, MOD, New Delhi	14
16	CDA (CSD) Mumbai	15
17	PCDA New Delhi	16
18	Ex-CDA (ORS) Nagpur	17
19	CDA Chennai	18
20	PCDA (R&D) New Delhi	19
21	CDA (PD) Meerut	20
22	CDA Guwahati	21
23	PCDA (CC) Lucknow	22
24	PCDA (BR) Delhi Cantt	23
25	CDA (R&D) Bangalore	24
26	CDA Secunderabad	25
27	CDA Jabalpur	26
28	CDA (AF) New Delhi	27
29	CDA (R&D) Hyderabad	28
30	CGDA New Delhi	29
31	CDA (IDS) New Delhi	30
32	PCDA (SWC) Jaipur	31

CHAPTER V

IMPREST SECTION

Main Function

57. The main functions of this section are as under:—

- (a) Receive, Audit and compile Imprest Account.
- (b) Transmit Acquittance Rolls pertaining to ORs to the respective PAOs and vouchers on which payment is made to Army Officers to PCDA (O).
- (c) ACRs payment to be entered by this section on the screen provided under MPS and fund debit vouchers of GREF personnel to be forwarded to EDP Centre duly processed.
- (d) Issue cash requisition to Imprest Holders for their drawal of advances from cash assignment.
- (e) Allot Imprest Account Number to newly raised Imprest Holders.

CGDA letter No. AT/I/3500/FUNC/PAOS/PC dated 30/10/2009 and AT/I/3510/MPS/Vol II dated 18/08/2010.

Imprest Accounts

58. Immediately on receipt of intimation from DGBR, regarding sanction of new Imprest Account, action will be taken to allot Imprest Account Number. The same will be noted in the Control Register of Imprest Account (IAFF-3058) reproduced as Annexure XV to this chapter. This register will be kept up to date with latest “govt. letters, DGBR letters” and other communication notifying the changes.

59. A specimen signature of all the Imprest Holders will be obtained and maintained in a separate file called as specimen signature of Imprest Holder. The following particulars will also be entered in the Specimen Signature file:-

- (i) Personal Number, Designation and Name in block letters of the Imprest Holders and the Units to which he is attached.
- (ii) The units attached to him for the purpose of payments.
- (iii) The full designation of the Imprest Holder.
- (iv) The Imprest Account Number.
- (v) The Page No. of the Control Register of the Imprest Account where allotment of Imprest Account is entered as referred to in Para 58 ante.

As and when change of Imprest Holder is involved, the above particulars will be collected afresh and recorded.

Provisions of Funds to Imprest Holders

59A. Imprest Holders will get their funds for operation of Imprest Account from their respective AO/ AAO attached to GREF Task Forces/Projects. Funds will be supplied on cash requisition supplied by PAO (GREF)

Scrutiny of Acquittance Rolls (ACRs)

60. *Preliminary Scrutiny* — On receipt of the ACRs a daily journal will be prepared Imprest Account wise, recording the receipt for each day. Since the ACRs are received separately and not along with Imprest Account, these ACRs will be received from 'R' Section and entered in the Daily Journal every day giving inter-alia the details i.e. Sr. No., Imprest Account, Date, Amount. Before scheduling ACRs to EDP and linking with the Imprest Account, a preliminary scrutiny will be done to ensure that :—

- (a) these have been prepared in accordance with the relevant instructions.
- (b) the ACRs have been totalled correctly in the appropriate place by the Paying Officer in his own handwriting both in words and figures and all errors and overwriting have been attested over the full signature of the Paying Officer.
- (c) ACRs No. shown in Col. No. 1 and 2 of the ACR summary (IAFF-1099) and the ACRs No. shown in Imprest are identical.
- (d) Pay Book No. for the payment made are indicated in the ACR.
- e) separate ACRs have been prepared for ORs personnel of different unit wise as well as each Corp/Regiment of payee-wise i.e., different PAO wise responsible for the maintenance of pay accounts is indicated correctly on every ACR.
- (f) Payment made to officers and other JCOs (Army) serving in non-operational areas in excess of Rs. 5000/- are receipted over a revenue stamp.
- (g) it will be seen that the payments are arranged in sequence of the payees GREF No. Separate block of Sr. Nos. will be used for ACRs in respect of GREF civilian officers and other services officers and these will be prefixed as under :-

Sl.	Category	Prefix
1	GREF Civilians	GS
2	GREF Officers	GO
3	Army Personnel	Army
4	Air Force Personnel	Air Force
5	Navy Personnel	Navy
6	Deputationists	Depn.

- (h) a certificate to the effect that the advances paid are within the entitlements of the individuals has been furnished by the Paying Officer.
- (i) ACRs have been dispatched on the very first working day after payment to PAO (GREF).

NOTE: Abnormal delay in receipt of ACR will be brought to the personal notice of the Imprest Holder and persistent delays to the notice of Higher authorities. If any casting error is found in the ACR, or in summaries, the journal will be suitably amended accordingly with due intimation to Imprest Holder.

61. On completion of the above scrutiny the following action will be taken by the Imprest Audit Group:—

- (a) Enface the ACR with stamp prescribed as under.
- (b) Issue observation if any immediately. Note the observation in a register and pursue through Imprest Account Objection file.

The abbreviations correspond to the following items of checks exercised:-

SPECIMEN RUBBER STAMP

E.R.	C.V	C.S.	Attest
Pre. Acq.	S.R..!	C.C.	T.W.C.
R.V.J.P.	C.A	AUDITOR.....	AAO.....
A.S.C.V.....	I H L P		

ER	All enclosures received
CV	Corps verified (<i>i.e.</i> Name of PAO correctly indicated)
Pr. Acq.	Proper Acquittance obtained
SR	Stamped receipt verified (where necessary)
RV	Signed by Paying Officer not below the rank of Lt.
OR	Sanction exists for the appointment of a JCO as an Imprest Holder
JP	Journal posted
CA	Control numbers allotted
CS	Completion of Columns scrutinised
Attest	Alterations attested by Paying Officers
CC	Casting checked in full
TWC	Total amount in words checked
ASCV	Acq. Roll serial number continuity verified
IHLP	Imprest Holder's ledger posted

Scheduling of Acquittance Rolls—

62. The detailed procedure regarding scheduling of ACRs and other vouchers is given below :—

-

- (a) After scrutiny of ACR, these will be detached from the summary prepared by the Imprest Holder with which these are received. The summaries will be handed over to Imprest Account audit Task Holder.

(b) The segregated Aquittance Rolls pertaining to PAO (GREF) and other PAOs from the summary will be reconciled on Form V which will be prepared in triplicate. The Aquittance Rolls pertaining to other PAOs will be handed over to adjustment group along with a copy of Form V (as per specimen in Annexure I) for their further action.

63. The procedure prescribed herein is to be followed between the PAO and EDP Centre. On receipt of Aquittance Rolls from the Imprest Holder, a general scrutiny of Aquittance rolls will be carried out by the Imprest Group in which it will be ensured that:—

(i) Nature of payment is codified. The codes are:

Leave Advance	502
Festival Advance	503
Posting	504
Final Payment	505

(ii) Unit Codes are given on the top of each Aquittance rolls.

All ACRs are to be data entered in the MPS module wherein screens are provided for debiting IRLAs of the individual to be fed in Imprest Section.

64. Control register for entering ACRs of other PAOs to be maintained as per Annexure III and control register for entering ACRs (OWN PAO) as per Annexure is redundant on implementation of MPS.

65. The EDP will forward the list of master missing cases of ACRs, unit-wise in ascending order of GREF Number; and also batch-wise. Such items will be treated as Research items for the month. Specimen proforma for this purpose is given in Annexure XVII to this chapter. The unit wise list will be corrected and sent back to EDP Centre under a 'Top Sheet' showing a fresh batch no., No. of items and amount for processing the next month. Batch Nos. 90 to 99 in each series may be reserved for batches of master missing items of the previous quarter.

66. At the end of each month, before the list of ACR payments are generated, a report showing the total no. of records and total amount in each will be furnished to the Imprest Section of PAO (GREF) by computer centre. The Imprest Section will verify the correctness of the details with the details in the transit register. The correctness of the details will be acknowledged by this section without fail.

67. The total amount of ACR payments to GREF Personnel arrived at by the Imprest Group will be the total amount recorded in the transit register plus the amount kept in the research register. The final control figure in the transit register should be equal to the figures intimated by computer centre for the quarter. The items and the amount cleared and transmitted to EDP earlier, included in the Research Register also will be taken into account.

68. Each movement of documents between PAO and EDP will be with 'Top Sheet' thereof, duly completing the relevant portion thereon. Transit Register for recording the documents forwarded to EDP and final receipt back in PAO will be completed.

Further details of instructions how to carry out the check of edit list for proposing modification and deletions etc. would be found in Appendix 1.

Audit of Imprest Account

69. Imprest Accounts received from the Imprest Holder will be taken up for audit immediately on their receipt and audit should be completed within a week of its receipt. Objection/Observation, if any, will be raised promptly and pursued vigorously. The settlement of objection/observation will be watched through a register maintained as per Annexure XI to this chapter for the purpose. While posting this register, particular care should be taken to see that the amounts placed under objections are posted in RED INK.
70. The following points will be seen in audit of imprest Accounts :—
- (a) The Imprest Account is dispatched on the first working day of the month following that to which it relates. NIL ACCOUNT is also required to be submitted even if there are no transactions in any month.
 - (b) The Imprest Account has been prepared in the prescribed form viz IAFA-821. If manuscript has been used it will be ensured that all the particulars and the certificates found on the printed form have been incorporated.
 - (c) All the columns have been completed in accordance with the instructions contained in the form itself and alterations/deletions, if any, have been attested with full signature of the Imprest Holder.
 - (d) All the supporting vouchers for the amounts charged off from the Imprest Account (except ACRs and CRs which are sent in advance) are received. At the time of audit of Imprest Account, ACR and CR received in advance are linked with payment and receipts entries in Imprest Account to ensure that all transactions are entered and taken into account and are supported with valid documents.

NOTE : If any Imprest is not received by 10th of the month in which it is due, a fax will be issued to the Imprest Holder calling for the account. If the same is not received within another 10 days of the issue of fax, fax will be sent to higher authorities i.e. CE(P). In spite of these faxes issued, if Imprest Accounts are not received within 30 days from the due date, the matter will be reported to DGBR with a copy to Main Office for necessary action.

- (e) The account has been signed by the Imprest Holder himself as verified from the specimen signature on record with the PAO.
- (f) The opening balance in the Imprest agrees with the closing balance of the previous month.
- (g) The printed certificate given at the foot note of the Imprest Account (regarding counting of balances) has been completed properly.
- (h) The entries in the credit and debit sides are supported with receipt and payment vouchers. This is done with reference to CR and summary statement of ACR to ensure that totals are correct.
- (i) The transactions have been recorded strictly in the chronological order and account includes only transactions which occurred during the month.
- (j) The provisions of GIPI (GREF Imprest and Pay Instructions) have been strictly complied with by the Imprest Holder and "unauthorised payments have not been made out of Imprest Account.
- (k) Credits on account of postal collections should be supported by the FTCRs (Field Treasury Chest Receipts).
- (l) The ceiling monetary limit authorised is not exceeded. If it exceeds the matter should be brought to the notice of CE (P). Cases of such nature will also be reported to ImprestHolder for regularisation.

- (m)Accounts in excess of CML in the Imprest Account should be deposited in Bank/Treasury on MRO in favour of the PAO (GREF), PCDA BR New Delhi for adjustment.
- (n) Imprest money is not transferred to any other Imprest Holder or loans obtained from other Imprest Holder except with the permission of the PAO (GREF), PCDA (BR) New Delhi.
- (o) Funds for GREF Pay Imprest are required to be drawn from the Cash Assignment of the Task Force duly pre-audited by the AO/AAO Task Force, except in respect of GREF Centre, Pune, where funds will be provided by PAO-in-charge, PAO (GREF) and in the case of DGBR, PCDA (BR) will cater the funds. Imprest Holder of the units located at the stations where banking facilities are available should draw cash for Imprest by cheque from Cash Assignment Holder. Task Forces and Projects will not draw funds from Civil Treasury on emergency cash requisition under any circumstances.
- (p) As and when funds are obtained from cash assignment by the Imprest Holder after pre-audit by AO/AAO, demand intimations are required to be sent by AO/AAO to PAO(GREF) which will be linked with the credit entries in the Imprest Account.

NOTE:

(1) The Imprest Holder functioning at GREF Centre will submit his requisition to PAO (GREF) direct and obtain fund. The PAO (GREF) will note the demand in demand register and link the same in Imprest Account direct and close the entry in the demand register after necessary adjustment.

(2) The Imprest Holder of HQrs DGBR will submit CR to PCDA (BR) Delhi cantt. The PCDA (BR) will pass the CR & issue cheque for crediting into Imprest Account of the Imprest Holder. The demand intimation will be sent to PAO (GREF) and acknowledgement watched.

(q)(i) Surprise check of cash balance is conducted by an officer deputed once in a quarter by Task Force/Project authorities and the result of surprise check are recorded in the Imprest Account itself indicating the name of the Officer conducting the surprise check and the Task Force/Project to which he belongs. In case the surprise check for a quarter has not been carried out, the fact will be brought to the notice of the CE (P) concerned for necessary action.

(ii) The copies of surprise check reports referred to above will be endorsed to the AO/AAO and PAO (GREF) every quarter by Task Force/ Project authority. The AO entrusted with the task of carrying out cash inspection of GREF Imprest Account will intimate the cash and bank balance as recorded in his cash Inspection Report and GREF Imprest Account cash book to the PAO (GREF). The Imprest task holder while auditing the monthly Imprest Account should reconcile the figures in the surprise check and the cash inspection report figure. Discrepancy, if any, should be reported to the Imprest Holder.

(r) After completing the audit of Imprest Account, the following action will be taken:

- (i) Enface the Account with the prescribed stamp.
- (ii) Submit the Imprest Account duly audited alongwith the Imprest Control Register (IAFF-3058) duly completed to the SO (A)/AAO.

(iii) Scheduling of vouchers for payments relating to other Controllers i.e. ACR payment to JCOs and advance of pay IAFA- 1034 to Army Officers will be prepared by the Task Holder handling Imprest Account.

(iv) If no observations are raised on Imprest Account issue acknowledgement to Imprest Holder.

NOTE: An Imprest Account will be acknowledged only when all objections/observations thereon have been cleared.

(v) Complete relevant columns in the Control Register at the time of sending the acknowledgements.

(vi) Transmit all vouchers connected with payment authorised by PAO (GREF) ledger section to them to link with office copy and for other action. Similarly GPF Advance bill (either ty. or final/part payment of GPF) will be sent to respective ledger groups after processing the same to EDP.

71. List of items that are paid out of Imprest Account on ACR

- (a) Advance of Pay and Allowances.
- (b) Arrears of pay and allowances pertaining to the period prior to 1-12-87 [duly scrutinised by AO/ AAO/SO (A)].
- (c) Advance of pay on permanent posting.
- (d) Arrears of Special Pay.
- (e) Festival Advance

71 A. List of items that are paid through Imprest on Contingent Bill

- (a) Encashment of unutilised leave.
- (b) Final Payment of CGEIS.
- (c) GP Fund advance and final settlement of GP Fund account.
- (d) Immediate relief.
- (e) Conveyance advance.
- (f) House Building Advance.
- (g) Flood/Drought advance.

NOTE: Items at Sl. No. (a) to (c) will be pre-audited by PAO (GREF) and from Serial No. (d) to (g) by concerned AO/AAO attached to Project/Task Forces.

Review of Ceiling Monetary Limit

72.The CML will be revised by the PAO at-least once in a year taking into account the volume of transactions involved for the year as a whole.

Cash loss in Imprest

73.The following action will be taken immediately on receipt of intimation in this section, of a loss in the Imprest Account:—

- (i) Enter the particulars of loss in the register of losses, to be maintained for this purpose.

- (ii) Ensure that the loss is exhibited as a separate item in the closing balances of monthly Imprest Account until regularisation. It will be finally charged off from the Imprest Account when it is regularised duly supported by a loss statement in original sanctioned by the CFA.
- (iii) Complete the register of losses when the losses are regularised and forward the loss statement to the CC Section for further necessary action. The month's account in which the loss had occurred will not be acknowledged, till the receipt of sanctioned loss statement. Any serious irregularities noticed in the audit of Imprest Account, the same will be reported to the Audit Officer concerned for inclusion in the Annual Audit Certificate.
- (iv) After completion of audit of Imprest Account, a broad sheet will be prepared in respect of all Imprest Transactions under classified headings for both credit and debit transactions. This consolidation will be for all transactions passing through various Imprest Holders under particular "JCDA". The total will be struck in respect of each of the columns.

Final closing of Imprest Account

74.(i) When the necessity for an Imprest Account ceases to exist, the Pay Imprest Holder will at once deposit the balance of the account at the nearest State Bank of India or its subsidiaries for credit to PAO (GREF) C/o PCDA (BR) New Delhi and submit the Treasury Receipt along with final Imprest Account to the PAO (GREF) clearly marked as such giving particulars of the transactions and supported by other documents connected with the Imprest Account. He will also forward with the account the cash requisition book (with cancelled and unused requisition) in his possession.

(ii) In the case of disbandment of GREF Imprest Holding Unit, the final accounts clearly marked as such with all supporting documents will be submitted to the PAO (GREF) at least 10 days before the date of disbandment. If after submitting the final accounts any further payments are required to be made to the personnel of the unit such personnel may be paid direct from the Cash Assignment. An intimation of such payment should be immediately sent to the PAO (GREF) for debiting in the individual's IRLA.

(iii) Except as provided for in the Instructions for maintenance of Pay Imprest Accounts by GREF Units no account other than the amount drawn on cash requisition will be credited in the GREF Pay Imprest Account.

NOTE: Any refund of the amount drawn in cash requisition or paid to the personnel of GREF will not be credited either in the cash assignment account or in the Imprest Account but will be deposited into the treasury on MRO and the TR forwarded to the PAO (GREF) for adjustment.

Final Clearance Certificate

75. In the case of GREF Imprest Holding Units which have rendered a final Imprest Account on disbandment or due to any other cause a final clearance certificate will be obtained by the Imprest Holder from PAO (GREF) in the following terms :

"Final clearance certificate in respect of Pay Imprest Account No.....of....."

Certified that the above mentioned account has been finally closed, all the Imprest Account of the Unit up to date of closure have been received, audited and all objections outstanding against the Imprest held so far as they relate to PAO (GREF) have been settled.

The above clearance certificate is subject to the final settlement of the following items which are still outstanding and which are under reference to the higher authorities.

NOTE: When provisional clearance certificate with the above clause is issued details of outstanding items will be reported by the PAO (GREF) to DGBR and CGDA to enable them to decide whether the disbandment of the Imprest holding GREF Unit should be delayed or the officer responsible for the settlement of the particular item retained.

Preparation of Receipt and Payment Accounts

76. A monthly consolidated summary will be prepared for both debit and credit transactions which will be balanced and kept by each task holder in Imprest Section for further action along with the following documents:—

- (i) A copy of reconciliation of Form V (for payment on ACRs).
- (ii) Scheduling of other vouchers such as TR, Vouchers on account of advances to Army Officers, AFPPF Payments to Army Personnel, GPF debit vouchers of GREF Personnel

NOTE: In case any Imprest Account could not be included in a month's compilation due to non-receipt of Imprest Account or for want of full particulars of items of vouchers a suitable note should be kept in the month's broad sheet after making necessary reference to the parties concerned. Prompt action will simultaneously be taken to obtain the Imprest Account with necessary vouchers/particulars of the items in support for inclusion in the next month's broad-sheet for compilation. Such arrear items/Imprest Accounts, if any, should be brought forward monthly until these are finally included in the compilation.

Processing of various documents received along with Imprest Account for Final Compilation

77. A broad sheet will be prepared in respect of all important transactions showing according to classified headings under credits and debits against each Imprest Account No. the various imprest transactions. The total will be struck in respect of each of the columns and tallied to agree with the totals of all debits and credits. A monthly consolidated punching medium will then be prepared in quadruplicate for the totals of transactions compliable direct by Imprest Section i.e. funds supplied by AO/AAO attached to GREF Task Forces/Projects and Aquittance roll payments. In all cases the contra adjustment will be by credit (in the case of payment from Imprest) to Suspense Head 04/018/65, or by debit (in the case of receipt in the Imprest) to Suspense Head 04/018/65.

78. GP Fund advance would be paid from Imprest but final withdrawals will be pre-audited by PAO (GREF) and the payment made in the Bank Account of the individual. All such payments will have to be made on contingent bills and not on ACRs. Discrepancies, if any, noticed in the claim will be taken up by PAO (GREF) with the Task Force/Project. Imprest Holder will also be authorised to make payments on account of final settlement of GP Fund, CGEIS and final settlement of Pay accounts on the basis of payment authorities received from PAO (GREF). Entries in the Imprest Accounts for such payments should be supported by Original payment authority. Such payments are not to be made through Aquittance rolls

79. (I) The Imprest holder will forward paid vouchers along with debit schedule and payment authority to PAO (GREF) for compilation and debiting the amount in the individuals GP Fund account and for eventual recovery from pay wherever applicable.

(ii) All these paid vouchers received in support of Imprest Accounts will be segregated. This section will take action to process the documents to EDP in connection with payment of GPF temporary advances including payment till their acceptance.. Part/final Withdrawal would be debited by EDP Section as all fund payment are being made based on nominal roll created by that section.

(iii) Since all these transactions are compiled to relevant service head as indicated on the payment authority, no further compilation is involved at Ledger Group.

80. Action will also be taken by this section to readjust the items which are to be paid from cash assignment, but paid from Imprest due to oversight or erroneously through TBO forwarding all connected documents in support of it.

Various Data of ACR fed to computer and checks to be observed.

81. Valid ACR item i.e. those items for which IRLA exist on the computer will be accepted by EDP. Those items which are not accepted by EDP centre and which require investigation for acceptance with correction/modification are known as RESEARCH ITEMS. The rejection of ACR items from the computer may occur due to the following reasons:

(i) AT lines have not been created on computer for want of pay master information in respect of such personnel, who reverted from deputation and payments are drawn on ACR.

(ii) AT lines on computer for new recruits by Projects/Units other than GREF Centre have not been created for want of Part II OO of units and Projects, GREF centre allots block Nos. to Task Forces/Projects who are responsible for publication of Part II OO.

(iii) Mention of incorrect personal number check digit in ACR or mention of NYA in respect of GREF Officer promoted from Group 'C' to 'B'.

82. Due to implementation of the MPS, the responsibility to input correct data to EDP Centre devolves upon this section.

ACR Group

83. While making out ACR batches it should be ensured that no ACR batch is prepared for such payments for which payment authority has been issued by PAO but payment has been made on ACR by Imprest Holder. Such items in ACRs should be removed and should not be sent to EDP, but to ledger groups, who will note the amount in the manual IRLA and clear the outstanding. This is because the payment is made by the Task Force/Project based on payment authority issued by the PAO (GREF) stands already debited to the individual accounts. On receipt of ACR edit list from EDP, this section will deal with the master missing (MM) cases by taking following steps :—

(i) First edit list will be compared with the original ACR for checking GREF Number. If GREF Number in the edit list and the one indicated in the ACR are different, then the number appearing in the ACR will be transcribed in the edit list by way of correction.

(ii) If GREF NUMBER appearing in the original ACR and the edit list are identical, then it will be verified with reference to GREF Master/DGBR dictionary by comparing the individual's name and the Task Force/Project code only when the individual's name and the Task Force/ Project code tallies, the number will be transcribed from the GREF Master/DGBR dictionary.

IRLA Groups

84. Though the responsibility to furnish correct input data to EDP devolves on this section, the IRLA section will take the following action to supplement the efforts of the former :—

- (a) Identify the NE Payments, CGEIS, Leave Encashment, Final Pay and Allowances, GP Fund on ACR with reference to NE Index Register/NE Summary and call for payment authority from this section, who is responsible for scheduling of paid vouchers on payment authority and clear the items manually.
- (b) Master missing list should be verified from original ACRs Nominal Roll of half year ending March which may provide information regarding personnel no., date of birth ,date of posting and pay details from pay bills for 11/87/LPC .Possibility of creation of AT Line on available data may be explored.
- (c) GREF Master supplied by EDP from time to time should be consulted to identify incorrect personnel no. and check digit. Manual IRLA and quarterly statement of account should invariably be checked to ensure that outstanding amount shown in Master has/have not been debited in QE.
- (d) Finally in case no information is available (which will be for a few) units/formations will be approached to furnish pay master information.

85. Registers required to be maintained by this section

1. Daily Journal (IAFF-3014).
2. Control Register for entering ACRs of OWN PAO (IAFF-3061).
3. Control Register for entering ACRs of other PAOs (IAFF-3059).
4. Register for issuing Form X of Acquittance Rolls (Dispatch register).
5. Fed Figure Register of Acquittance Roll OWN PAO.
6. Imprest Ledger for recording the Imprest Accounts.
7. Register for losses in Imprest Accounts.
8. Register for issue of CR books.
9. Register for ACR Report.
10. Register for specimen signature of Imprest Holders.
11. Register for allotment of new Imprest Accounts.
12. Register of rejected Acquittance rolls.
13. Register for objection/observation in Imprest Accounts.
14. Register for MRO adjustment.
15. Register for adjustment of DIDs—Class VIII.
16. Register for Class II Voucher.
17. Control register for submitting the Imprest Accounts (IAFF-3058).
18. Register for recording of stock of CR Books

The specimen formats of above mentioned registers are given in Annexure I to XV to this chapter.

Imprest Transactions

86. This section will receive all documents connected with payments as recorded in monthly Imprest Accounts. The ACR together with form V will be received in this group on day to day basis. All other transactions involved noted in the Imprest Account will be received in this group from Imprest Account Audit Group along with the consolidated broad sheet of Imprest Transactions.

87. The action to be taken by this section will be as follows:—

- a. The ACRs for payments made to GREF Personnel and other Army JCOs/ORs will be received along with Form V.
- b. The ACR pertaining to GREF Personnel will be entered in a Central Register to be centrally maintained for this purpose (IAFF-3061). The ACRs after the entry in the register and allotment of control number will be forwarded to EDP Centre duly preparing the batches for Data Entry under Top List for their action. A daily summary of the total amount of ACR sent to various ledger groups will be arrived at and will be intimated to both ledger groups and CC Section for monitoring progress of the debit ACR amount in individual IRLA.
- c. ACR pertaining to payments made to Army JCOs/ORs will be sorted out PAO wise under each PCDA. Then ACR will be entered in the register controller wise after allotting control numbers. Then ACRs will be forwarded to the PAO concerned under a forwarding memo (IAFF-3017) Form IX. All the ACRs received in the Group during the month upto 5th of the following month (which is the accounting period) will be forwarded in batches and the total amount of ACRs will also be forwarded in batches. The total amount of ACRs forwarded during the period from 6 to 5th of the month will be intimated to PAO (ORs) concerned under Form X. The acknowledgement of Form X will be watched through separate register.
- d. At the end of the year (March supplementary) the total amount of ACRs sent to each PAO will be reconciled and a debit for the total amount of ACR will be raised against PCDA (ORs) under whose jurisdiction the PAO (ORs) is functioning.
- e. Similar procedure will be followed in the case of AFPP Fund debit vouchers received and paid out of Imprest Accounts. Control Register should be maintained as per Annexure IV.

Loans and Advances

88. The contingent bills together with all documents i.e. appropriate sanction by competent authority and cash receipt from the concerned personnel etc. will be forwarded to ledger group under a top sheet duly indicating the items and total amount involved and class II Punching Media voucher no. under which the same have been compiled. Separate top sheets will be forwarded for each category of Loans and advances to enable them to maintain the progress of total amount compiled for each type of loans and Advances. CC Group will also be intimated of the item that has been carried out in the computerised IRLA.

Voucher pertaining to payments made to Army Officers, Disposal of

89. These vouchers will be forwarded to PCDA (O) every month and a copy of the punching media together with a statement showing the details of the amount scheduled to PCDA (O) will be forwarded to Accounts Section of Main Office every month for raising a debit against PCDA (O).

Other vouchers pertaining to payment of condiment allowances and allowances in lieu of Rum and cigarette etc. Disposal of

90. These vouchers will be forwarded to Regional CDA for their audit under a Top Sheet, duly compiling the amounts against the relevant code heads. Before dispatch, it should be ensured that total amount of the vouchers to be forwarded, agrees with the amount compiled.

FTCRs (Field Treasure Chest Receipt)

91. FTCRs in support of postal collection and pay orders will be forwarded to Accounts Section of Main Office along with a copy of the Punching Medium.

92. While putting Punching Medium itself, action will be taken by this group to adjust the MROs for the amounts deposited into Treasury/Bank over and above CML, simultaneously intimating the Accounts Section with a copy of the PM and Form 'A'. This section will arrive at the control figures of Aquittance Rolls with reference to the ACRs batches sent to EDP. At the end of the month, the control figures of Aquittance Rolls will be intimated to CC Section which will be reconciled by CC Section with the PM figure and the figure rendered by the computer after debiting the same in the concerned IRLA.

Rejected Aquittance Rolls

93. Rejected Aquittance Rolls received from other PAOs due to incorrect preparation of Aquittance rolls by the paying offices will be entered in the rejected Aquittance roll register (IAFF-3060). The entry in the register will be made only after linking the items in the relevant columns of PAO dispatch register as well as control register. The rejected Aquittance rolls will be dispatched to the correct PAO in the usual manner after allotting a fresh control no. duly prefixed with control code no, of the new PAO.

NOTE: Aquittance Rolls rejected by the computer for want of correct name, check suffix etc will be kept under research and necessary action will be taken to find out the correct GREF No., check suffix, Name etc. and feed the same to computer for debiting the same in the concerned IRLA. Such items kept under research will be entered in the register and pursued to finality,

94. A summary of transactions affecting various code heads representing the transaction that took place in Imprest Account during the month will be prepared by this section. All such summaries will be consolidated and one single P.M. will be prepared for all transactions accounted for in each month for each Imprest Group.

FORM V

Daily Journal for daily ACR receipt

(Referred to in Para 85)

Sl No	Details of ACRs	Date of Payment	Amount	Items	Initials of Task Holder	FRMO' remitted	Remarks
1	2	3	4	5	6	7	8

Annexure II

Control Register for entering ACRs (OWN PAO)

(Referred to in Paras 70 and 85)

Sl No	Batch No.	Imprest Account Numbers	Amount Cash	FRMO'	Batch sent to EDP Date	Batch prepared (by Task Holder)	Items	Sheets	(Date) Batch Recd back from EDP
1	2	3	4	5	6	7	8	9	10

Annexure III

Control register for entering ACRs of other PAOs

(Referred to in Para 85)

Control No	Imprest Account Number	Name of Task Force/Project	ACR No/ Nos	Date of payment	No of items	Amount of ACR/ACRs	Total Amount	Issue of Form IX	Issue of Form X	Ac. No. & date	Reminder issued on non-receipt of Form X Acknowledgment
1	2	3	4	5	6	7	8	9	10	11	12

Annexure IV

Register for issuing Form X of Acquaintance Rolls (Dispatch Register)

(Referred to in Para 85)

Control No	Imprest Account No & Name of TF/Unit	Date of payment (to Army Personnel)	ACR No.	No of page	Item	A m o u n t	I s s u e o f F o r m X	A c k. N o . & d a t e	Reminder issued on non-receipt of Form X Acknowledgement
1	2	3	4	5	6	7	8	9	10

Annexure V

Fed Figure Register of Acquaintance Roll (OWN PAO)

(Referred to in Para 85)

SINo.	Batch No.	Imprest Account No.	Month	Items	Sent to EDP/Fed in SKYLARK	Amount	Remarks
1	2	3	4	5	6	7	8

Annexure VI

Imprest Ledger for recording the Imprest Account

(Referred to in Para 85)

Date	Nature	OB	RECEIPT		CHARGES			OTHER CDA/PCDA			
			Cr. Amt	FTCR	Date	Particulars/Details	South	North	Central	Army(O)	AF
1	2	3	4	5	6	7	8	9	10	11	12

CGEIS Amount	Encashment of leave final/payment	GPF Adv	HBA	CAR Adv	MC Adv	FAN Adv	TR/MRO	CB	FRMO Remt.	MOC
13	14	15	16	17	18	19	20	21	22	23

Annexure VII

Register of Losses in Imprest

(Referred to in Para 85)

Register of Losses in Imprest Accounts will be maintained in the following Proforma

Sl No	Imprest A/c Number	Designation of the Imprest holder	Amount of loss	Brief particulars	No. and date of audit report	Action taken for regularisation	No & date of competent financial authority's sanction for regularisation/recovery
1	2	3	4	5	6	7	8

Annexure VIII

Register for issue of CR Book

(Referred to in para 85)

Sl No	CR Book No	Folio No		Imprest Account Number	Name of the TF/Project	File No.	AAO
		From	To				
1	2	3	4	5	6	7	8

Annexure IX

Daily ACR Report Register

(Referred to in para 85)

Date	Opening Balance	Receipt	Disposal	Closing Balance	Progressive figures of batches	Progressive figures	Initials		
							AAO	AO	GO
1	2	3	4	5	6	7	8	9	10

Annexure X

Specimen Signature Register

(Referred to in para 85)

Sl No	Specimen Signature	WEF (DATE)	Name & No. Of Imprest Holder Task Force/Project	Letter No under which received	AAO
1	2	3	4	5	6

Annexure XI

Register for allotment of new Imprest Accounts

(Referred to in Para 58 and 85)

Sl No	Task force/Project	Address	CML	Limit for retention of cash (days)	Imprest A/c No. By the Imprest	Task Force/Project covered	Sanction receipt Date
1	2	3	4	5	6	7	8

Annexure XIV

(Referred to in Para 85)

MRO Adjustment Register

Sl No	Bank	TR No. & Date	Imprest A/c No.	Amount	Task Force/Project	AAO/AO	TE No. & month of adjustment	Remarks
1	2	3	4	5	6	7	8	9

Annexure XV

Register for Class VIII Vouchers

(Referred to in Para 85)

Sl. No.	Voucher No.	DID No. & Month	Classification	+Receipt	-Receipt	Classification	+Charge	-Charge
1	2	3	4	5	6	7	8	9

Annexure XVI

Register for Class II Vouchers

(Referred to in Para 85)

Voucher No.	Group	Description	Classification	+Rt.	-Rt.	Classification	+Ch.	-Ch.	Sign
1	2	3	4	5	6	7	8	9	10

Annexure XVII

Control Register for submitting the Imprest Accounts (IAFA-3058)

(Referred to in Para 58 and 85)

Sl No	Name of Task Holder	No. Of Imp A/c maintained	No of Imp A/c received	No of Imp A/c audited	No of Imp A/cs yet to be audited	CB	OD
1	2	3	4	5	6	7	8

Annexure XVIII

Register for Recording of stock of CR Books

(Referred to in Para 85)

		CR No	
Date	CR Book No.	From	To
1	2	3	

CHAPTER VI

IRLA LEDGER SECTION

Objectives

96. The ledger groups in PAO (GREF) have been organised Project/Task Force wise for easy location of IRLAs and convenience of compilation of Receipt and Charges of GREF Expenditure. The functions of Ledger Groups are interdependent involving constant liaison with CC Section, Imprest Section and EDP Cell. A separate GO Group is formed in Ledger Group 1 for attending the works of GREF Officers.

Duties

97. Broadly the duties of this section are as follows:

- (a) Opening and maintenance of IRLAs.
- (b) Scrutiny of non-recurring loans and advances.
- (c) Scrutiny of DO PT II Orders.
- (d) Effecting necessary debit in relevant computerised IRLAs on account of License Fee Bills.
- (e) Final settlement of Pay & Allowances and other retirement benefits in respect of GREF Personnel including Officers on becoming non effective.
- (f) Scrutiny of claims on account of leave encashment, CGEIS.
- (g) Checking of LPC—forwarding Pension Claims.
- (h) Scrutiny of nomination forms for GP Fund and GPF Claims.
- (i) Conducting Scale Audit

98. IRLAs will be opened by this section on the authority of notification of casualty of recruitment or repatriation from borrowing govt. departments, in DO Part II Orders. Information relating to opening of new IRLAs will be forwarded to CC Section through a transit register to enable that Section to enter the details of the GREF No., Unit Code, DO-II No and item No in the Central Card Index Master as mentioned in Para 39 of Chapter IV of this volume. Newly opened IRLAs will be forwarded to Record/Library Section through a transit register.

NOTE: The IRLAs in respect of MES Personnel and Officers who are serving on deputation with GREF Task Forces/Projects are not maintained by PAO GREF. The payment of pay and allowances will be made by PCDA Border Roads (Main Office) centrally.

Publication of Part II Order

99. Part II Orders are published by the Projects/ Task Forces covering all casualties pertaining to GREF Personnel irrespective of whether the casualty concerned has financial effect on the IRLA or not. Some actionable casualties pertain to:—

- a) Allotment of GREF No.
- b) Grant/Stoppage of Annual Increment.
- c) Promotion/Reversion/Retirement.
- d) Re-appointment.
- e) Deputations.

- f) Leave i.e. EL, HPL and EOL.
- g) Grant of non-recurring allowances.
- h) Grant of Special Duty Allowance and Compensatory Allowance etc. which are semi-recurring in nature.
- i) Occupation/Vacation of Govt. Quarter

The above notification should also accompany the requisite certificates covering each type of casualty.

Scrutiny of DO PT II

100. The following preliminary scrutiny of DO Part II will be done in this group:

- a. A separate file will be opened and maintained for each Task Force/Project. One copy of DO Part II will be received from EDP Section direct in this section with the Top Sheet. List of actionable Part II Order will be received from EDP Section. The continuity of Part II Order will be watched in this section.
- b. Part II Order will be called for by this section and its receipt watched through the register to be maintained for the purpose. Proforma IAFF-3030 (watching the missing Part II orders) will be posted inside the cover of the Project/Task Force Part II Order file. The missing Part II Order will be entered in the proforma immediately on its receipt.
- c. The actionable DO PT II items will be received from the EDP and will be passed on to concerned groups of this section with a list. The lists will be checked with the Part II Order in regard to casualties, G/GO Nos. Name, Task Force/Project and Part II Order No. for further action in this section.

101. After carrying out the preliminary scrutiny, the following action will be taken in opening of IRLAs:

- d. The IRLA will be opened within 2 days of the receipt of Part II Order by DO II Cell.
- e. Part I of the IRLA, all the relevant details will be entered alongwith the date on which the IRLA was opened and authority there for.
 - (i) In case of Officers No. and date of Gazette Notification indicated in the Part II Order will be entered in the relevant column. The initial entries in the Audit Cage will then be completed with reference to the Grade of Appointment as published in the Part II Order. The above entry is subject to verification of Gazette Notification. DGBR will be asked to forward an extract of Gazette Notification duly authenticated by the Officer nominated for the purpose whose specimen signature will be verified.
 - (ii) In the case of departmental promotion to Gazetted rank, the 'G' No. will continue to be indicated in all publication of Part II Order in respect of particular individual till his GO No. is allotted. When GO No is received a notification will be made to that effect cancelling G. No. This is necessary for carrying out amendment to GPF Account as well as in IRLA.
 - (iii) In the case of direct appointee to Gazetted Post till GO No. is given, the Part II Order will notify in the place of GO NO. a notional No. commencing from GO

10001 onwards. This allotment of No. will be made by DGBR and will be subsequently cancelled on allotment of regular GO No.

- f. In case of re-employment in GREF Organisation, the full particulars of the individual will be entered in the IRLA with reference to the details available in documents furnished by the individual in respect of his previous service.
- g. After IRLA is opened, it will be authenticated by AOs and sent to EDP Cell for inclusion in GREF Master.
- h. Particulars of IRLA thus opened in EDP will be attested by AO of EDP.

Scrutiny of non recurring Loans and Advances

102. The non-recurring loans and advances, other than GPF shall be claimed on contingent bill along with sanction and nominal roll. It shall be seen by this section that:-

- (i) The contingent bill is complete in all respects;
- (ii) The nominal roll showing the name and designation with G No. along with sanction granting loans and advances is correct in all respects and specimen signature of sanctioning authority is verified;
- (iii) Every scoring/over writing is attested by an authenticated person;
- (iv) Claim is not time-barred;
- (v) Amount claimed therein is not in excess of the individual's entitlement and authority there for quoted correctly and
- (vi) Provision of fund exists.

Debit Balance in IRLA

103. Consequent upon implementation of Monthly Pay System, the IRLA of the officers and subordinates are now being closed on monthly basis. In respect of debit balance cases, the pay of the individual is automatically restricted to 1/3rd by the system itself.

A monthly report (IAFF-3055) on debit balances in effective IRLAs will be generated by the EDP Centre on behalf of the ledger groups and will be furnished to the CC Group of the PAO (GREF) by 5th of the following month to ensure that the debit balances are not real and repetitive. The cases of real debit balances will be intimated to Project/ DGBR for getting the amount deposited through MRO. A register will be maintained to watch the progress of clearance of debit balance as per the format given below. The register will be submitted to GO once in a month.

Sl.No.	Name & Account No.	Amount of Debit balance	Reason for debit balance	Action taken

Re-appointment

104. Re-appointment in GREF is to be treated as fresh appointment with the individual's former service taken into account for allowing benefit of service rendered in the previous appointment as per extant rules and also for pensionary benefits if permissible under rules.

Promotions and appointments

105. Part II orders notifying promotions and appointments should have a certificate endorsed to the effect that the individual is in possession of all requisite qualification for promotions/appointments.

106. The following action will be taken by this section in the matter of actionable items notified in Part II Orders.

- a. It should be seen that the notification of pay fixation in Unit Part II Orders in respect of any individual is duly supported by approval intimation by PAO(GREF) .
- b. Part II Order will be published after approval of Pay fixation proforma and entry in the service book based on which this section will calculate the financial effect of the P&A on receipt of Part II Order notifying the above casualty. The data will be entered in the system by the EDP Section for effecting necessary credit and debit in the computerised IRLA in the format prescribed by EDP.
- c. Correct the entries already existing in Part I of Audit Cage and propose amendment to update the information in computer IRLA through the format prescribed by EDP.
- d. Substitute the GREF No. by GREF Officer's No. in case of promotion to Officer's rank and intimate EDP for updating EDP Pay Master in the format prescribed with the intimation to CC Section,

Service Increments

107. Increment will accrue on July of every year to all GREF Officers and Personnel

- i) Former service reckons for increment under the condition laid down in Govt, orders. The benefit of former service will be allowed for increment of pay only, if the individuals are not in receipt of pension and the gratuity beyond permissible limit. If any gratuity or pension is paid for the former service, it should be seen that the same is refunded in full within stipulated installments which in no case should exceed 36 installments commencing from the month of re-employment. When former service is to be reckoned for the grant of increments, the draft DO II supported by service documents is required to be forwarded by the Projects/Task Forces for check, verification and concurrence by the PAO(GREF) before publication in Part II Order.
- ii) Before adjusting increment in the IRLA, it will be seen that the individual has completed prescribed length of qualifying service for grant of increment.

NOTE: EOL granted should be taken into account while fixing the next date of increment. For this purpose, a register will be opened to record the casualty notifying the grant of EOL in Part II Order.

iii. It must be seen that the following periods have not been taken into account for reckoning qualifying service for increments.

- (i) Period for which pay and allowances have been forfeited.
- (ii) Period for which pay and allowances have been withheld pending regularisation.
- (iii) Service rendered prior to desertion which is forfeited consequent on the declaration of court of inquiry.
- (iv) Periods of leave without Pay and Allowances other than on medical grounds.
- (v) Where an increment is withheld for a specific period by the competent authority, affecting the grant of increment.)
- (vi) Where an increment has been withheld which has the effect of postponing future increment

Special Compensatory Remote Locality Allowance.

108. All GREF Personnel are entitled to SCRLA applicable to the place of posting at the prescribed rate under prescribed conditions while serving in the Units located in concessional areas as notified by the Government from time to time. SCRLA is not admissible to the deputationist who are in receipt of deputation allowance.

High Altitude Allowance/Uncongenial Climate Allowance

109. HAA/UCA is admissible to GREF Personnel at the specified rate when they were in units located in the qualifying areas as notified in government orders from time to time. The grant and cessation of this allowance is notified in Part II orders.

HRA/SCA/SCRLA/SDA/ANDAMAN & NICOBAR/BHUTAN/MYANMAR CA ETC

110. These allowances are admissible as provided in Government orders according to the classification of class of the place of the duty and scales of pay, the individual is entitled to draw. The grant and cessation of this allowance is notified in Part II Order.

NOTE: The conditions governing the grant of above allowance are in the respective govt. orders.

CEA and Hostel Subsidy

111. This section is responsible to take action to credit CEA notified in the Part II orders. Before admitting the Part II Orders for adjustments, following points will be looked into:

- i) The GREF employee claiming CEA should furnish a certificate as prescribed by the govt. to the Head of Office at the time of preferring the initial claim and thereafter in the months of March and July every year.
- ii) The Head of office shall issue a certificate indicating the amount of CEA admissible to the GREF employee in respect of each child on the basis of which the allowance shall be drawn by the PAO (GREF). It is enough if DO II orders notifying the grant of CEA is appended with a certificate as under "Certified that all the conditions laid down for the grant of CEA have been fulfilled and necessary certificate appendix A&B have been received, verified and kept on record."

- iii) When a government servant is transferred from one station to another, where he continues to be eligible to draw the CEA, certificate to that effect at the new station should also be furnished. The CEA is claimed per child for primary, secondary and higher secondary classes at per the rates as prescribed by the govt. from time to time.
- (iv) It should be seen that the CEA is not granted for more than two children.
- (v) It should be seen that a certificate from the Task Force/Project authority exists that the individual is not in receipt of hostel subsidy for the same child.

After ensuring the fulfillment of the conditions, IRLA groups will keep a note in the audit cage of IRLA while admitting initial claims either of CEA or hostel subsidy with the following details i.e. Name of the Child/Children, Date of Birth in each case, standard in which studying in each case, amount admissible. The claims for reimbursement of CEA will be claimed by the individual on contingent bill and will be passed by AAO/AO concerned for payment after pre-scrutiny with reference to rate and other conditions applicable to their area from Imprest Account which will be brought into IRLA by PAO GREF on receipt of Imprest Account in respect of both credit and debit transaction concerning CEA.

NOTE: The above requirement is for general grant of CEA. Where special CEA is prescribed for certain specified locality viz Bhutan, the conditions prescribed in the respective govt. orders should be looked into.

Aquittance Rolls—Debiting of

112. The GREF Personnel are paid advance of Pay and Allowances through the medium of Acquittance Rolls and ACRs are received from respective Imprest holders by the Imprest Group of the PAO and processed for adjustment in respective IRLAs by Imprest Group. The continuity of pay book serial nos. and any omission thereof should be brought to the notice of the Imprest Holder/Task Force/Project and rectified. Rejected items shall be watched through the medium of register maintained for the purposes in Imprest Group and monitored for final adjustment in liaison with Imprest Group since all ACRs and Nominal Rolls for FRMO are centrally kept in Imprest group.

PLI

113. Recoveries on account of premium due from GREF Personnel subscribing to the PLI scheme are effected through computerised IRLA. CC Section will be responsible in processing the case of new subscriber and take action in liaison with EDP to update the list of subscribers in computerised IRLA.

Income Tax Recovery

114. Income Tax Recovery is the responsibility of the PAO. PAO (GREF) is responsible to issue pay certificate every year to the affected GREF Personnel to enable them to submit their income Tax Return to Income Tax Department.

NOTE: GREF Personnel whoever is affected by IT recovery should submit their return to the local IT authorities for assessment for their Income Tax.

Misc. Debt Vouchers/Licence Fee Bills

115. These vouchers are received centrally by CC Section and CC Section will be responsible for affecting necessary debit in relevant computerised IRLAs.

Non-practising Allowance:

116. This will be paid as per orders on the subject.

Uniform Washing Allowance

117. Casualty will be notified in DO Part II thereafter recurring credit will be given in the IRLA by PAO (GREF) unless otherwise stopped through DO-II.

Incentive for small family norms

118. Casualty of grant of incentive for small family will be notified in DO Part II along with certificate etc. Credit will be afforded in the Audit Cage on the basis of DO PT II for further adjustment of Pay and Allowances in the computerised IRLA by process of Data Entry validation etc.

Encashment of Leave (EL)

119. DO II will be checked with reference to the following:

1. Entitlement certificate by Audit Authority.
2. Sanction for encashment and the amount will be credited in the IRLA after preliminary audit and payment authority issued for payment to the individual from Imprest Account.

Subsistence Allowance

120. DO Part II order will be published along with the sanction of competent authority for audit and crediting to the computerised IRLA after noting in the Audit Cage, Data Entry and final validation.

Payment of Subsistence Allowance is contingent on production of non-employment certificate. Imprest Holders should not make payment without obtaining certificate from the individual first. Payment of subsistence allowance should be made by Imprest Holders only on receipt of payment authority from PAO (GREF). Payment authority and non-employment certificate should be returned back to PAO (GREF) along with Imprest Account and connected papers.

Conveyance Allowance (For Orthopedically Handicapped)

121. Initial claim will be pre-audited based on sanction and Part II Order . This entitlement will be noted in Part II of the IRLA and regular monthly credit will be given on the computerised IRLA after Data entry and final validation as per permanent measure as per orders issued by the Government from time to time.

CGEIS Payment of

122. Contingent Bill with sanction and DO II will be received in this regard by PAO (GREF). On finalisation, payment authority will be issued to Task Force/Project for payment through Imprest Account after making necessary noting manually in the IRLA. Task Force/Project will note the same in service book which will be verified/authenticated by AO/AAO attached to the Project.

Payment authority will be received in Imprest Section along with Imprest Account. Imprest Section will take action to compile the payment to the CGEIS Code Head and forward the same to this section. The Ledger sections on receipt of paid voucher from Imprest Section will link the same with the office copy of payment authority and would make suitable endorsement on the same. The endorsement in regard to payment of CGEIS will also be made in the IRLA.

Claims under workmen's compensation Act

123. Claims under workmen's compensation act will be entertained by AO (P)/AO TF/AO Support Service in whose jurisdiction the casualty has taken place and will be paid by them through the cash assignment and not through Imprest Account.

Other Responsibilities

124. This section is also responsible for the following:

- (a) This section will also be responsible for dispatch of monthly statement of accounts and CCO-9 to the Task Force/Project yearly once on closing of funds accounts.
- (b) Once an individual proceeds on deputation, based on the casualty, action will be initiated to segregate the IRLA from system master. Simultaneously, intimation will be sent to the Deputation Cell to maintain Skeleton IRLA.
- (c) The scale audit of GREF Personnel will be done yearly with reference to Nominal Roll received from unit, to ensure that strength in Task Force/Project is within authorised strength.

Final settlement of pay and allowance and other retirement benefits in r/o GREF personnel including officers on becoming non-effective

125. This section will deal with the under mentioned items of work in respect of NE Personnel.

- (a) Final settlement of Pay and Allowances.
- (b) CGEIS final payment
- (c) Encashment of EL/HPL to the credit of the retired/deceased officer/ individual and
- (d) Issue of final LPC with all demands outstanding to PCDA (P) through the respective GREF Task Force/Projects. A list of individuals retiring in the ensuing year will be called for from all the GREF Task Force/Projects. On receipt of the same, Column 1 to 5 of the Registers prescribed in the formats at Annexure C,D,E & F to this chapter will be completed.

Individual proceeding on retirement, pension, superannuation pension or voluntary retirement

126.(A) (i) On receipt of notification of retirement/intimation of voluntary retirement/death etc, the same will be immediately noted in a register as per annexure A, B, C and D and receipt of document and DO Part II order. The information wanting in this regard will be watched. The Task Force/Project authorities will forward the following documents together with final settlement documents of the individual (a) DO Part II Order notifying retirement, discharge, death etc. together with copies of DOs Part II notified by the Task Force/Project concerning the individual during the last three months of his service (b) Pay Book duly closed attested by the competent authority (c) No demand certificate or certificates of outstanding demands duly attested by AO and AAO. The case is required to be routed through AO/AAO. Any document not received (within a month of publication of the casualty/information) Task Force/Project should be contacted for its early submission (d) it will be ensured that these claims are immediately attended to and action completed within five working days.

(ii) Simultaneously, the task holder of this section dealing with the Task Force/Project will intimate to the EDP in the proforma prescribed for the purpose.

(iii) The concerned task holders in this section will segregate all NE individual IRLAs (Audit cage + computerised quarterly/monthly account sheet) with GPF file containing all CCO-9 issued so far. The IRLA will be reviewed, completed in all respects till finalization of accounts.

Individual going out of service due to events such as Death, Desertion, Dismissal, Discharge etc.

(B) In these events the exact date of occurrence may not be available immediately and as such no action in advance towards finalisation of the case is possible. However, immediately on receipt of intimation of such an event IRLA task holders will take similar action as given at para 124(A) above for speedy settlement.

Final settlement of Accounts – NE Cases.

127. This section will keep a record of all Final settlement cases on receipt of intimation to that effect and will be dealt with as under :—

- a) Register as per Annexure A will be maintained which will facilitate timely watch of progress of the case. Death cases should be attended on 'TOP PRIORITY' basis and should be actioned within three working days of their receipt in PAO(GREF). Separate pages for each type of cases will be provided in the register.
- b) The IRLA Task Holders will maintain pay summary for compilation of all final payments, in the similar manner as is being kept in PAO(ORs) to facilitate recording and accounting of the total credits and payments occurred during a particular month. He will consolidate all the transactions once in a month and put up one punching medium thereof.
- c) The pay book will be received in the Group and it will be ensured that all the draws on ACR are accounted for in the quarterly statement of accounts.
- d) All entries on account of FRMO and Acquittance rolls recorded in the pay book will be checked with reference to debits shown in the accounts sheets of the individual. If any item is omitted in the IRLA, the same will be manually debited in the FS account with reference to the entry in the Pay Book. An endorsement regarding check of the Pay Book entries with that in the IRLA will be made on the Pay Book as well as on the IRLA under dated initials of the Auditor and SO(A)/AAO

NOTE: In case the Pay Book is not forthcoming an estimated amount assessed with reference to the last few payments made to the individual will be debited provisionally for subsequent review and adjustment. The IRLA will be reviewed after three months. If any debits have been received, they will be adjusted in the IRLA and the balance due will be authorised for payment. If the account closes with a debit balance, action will be taken to get the same regularised. If no debits are received the amount withheld will be authorised for payment.

- (e) It will be ensured that all DOs Part II have been adjusted in the IRLA, where any omission is found, the particular DO II will be checked, if already received in PAO(GREF) for necessary action. In case the unadjusted DO II is not received in the PAO, the same will be called for from the Task Force/Project. All loss statements and recoveries will be scrutinised and debited.
- (f) Outstanding demands as intimated by Task Force/Project and available in the books will be recovered from the IRLA to the extent possible and balance intimated to Task Force/Project authorities in LPC/Pension Data Sheet for recovery. All outstanding objections affecting recovery will be scrutinised.
- (g) After the above action is completed the manual IRLA together with all the documents connected with the final settlement of the case will be forwarded to Review Group for their review regarding the correctness of the account. Review Group will verify the account up to the last closed quarter with reference to the documents received with the case and will issue a Review Slip indicating the observations, if any, and affix a stamp/make a note regarding completion of their review in the portion for last closed quarter of the IRLA indicating issue of Review Slip wherever applicable. This note will be under the initials of the Review Task Holder as well as the SO (A)/AAO of Review Group.
- (h) This section will ensure that the observations raised by Review Group as per the Review Slip have been settled by taking necessary action. This Review Slip will be submitted to the AO when the case is put up for his approval of final settlement of the account.

128. After taking action as above, the net amount payable to the individual will be arrived at and a payment authority duly affixed with payment authority seal will be issued to the Task Force/Project with statement of accounts, in duplicate on final settlement of the case. On receipt of Payment Authority for final payment, the amount will be debited in the IRLA as well as Pay Summary and the account will be closed to NIL balance. In case of debit balance, the amount will be intimated to OC Task Force/Project for recovery regularisation action after noting the same in debit balances register.

129. Imprest Holders should be instructed not to make the payment on ACR. Payment should be made on contingent bill since no computer IRLA will be kept for this individual, being non-effective.

Encashment of leave salary at the time of superannuation -

130. A central government servant may be paid cash equivalent of leave salary (Pay in the pay band + Grade Pay + D.A.) in respect of the period of the earned leave at their credit at the time of retirement on superannuation subject to a maximum of 300 days and the payment should be made in one lump sum.

Calculation of leave salary as per formula for guidance:

Encashment of EL

Cash Payments: Pay (grade pay also) admissible on the date of retirement +DA admissible on that day divided by 30 multiplied by No. of unutilised leave at credit on the date of superannuation subject to maximum 300 days.

131. **Encashment of HPL:** - Consequent upon the decision taken by the Govt. on the recommendation of 6th CPC encashment of leave i.e. Earned Leave and half pay leave shall be over all maximum of 300 days. To make up short fall in Earned Leave no commutation in the half pay leave shall be permissible.

Cash Payments : Pay (grade pay also) admissible on the date of retirement +DA admissible on that day divided by 60 multiplied by No. of unutilised half pay leave at credit on the date of superannuation subject to maximum 300 days (including EL).

This order shall take effect from 01/09/2008.

Authy: Rule 39 D (5) of CCS leave rules G.I. Dept. of Per & Trg. Letter no.14028/3/2008 Esst.(L) dated 25/09/2008.

The authority competent to grant leave shall issue order granting cash equivalent of earned leave at credit on the date of retirement and the same is published in Part II order also.

132. The following procedure to be followed while admitting the claim:—

- a. The correctness of the earned leave at the credit of the individual with reference to the title of leave shall be written in the leave entitlement certificate in figures as well as in words. In case of any doubt regarding the entitlement of leave at credit with reference to the documents, the service book will be called for and verified by PAO (GREF).
 - i. It would suffice as a safeguard against double payment if a record regarding the payment is kept in the IRLA, which will have to be invariably consulted by the IRLA task holder at the time of entertaining claims for cash payment for leave. Necessary entry in the service book will be kept by the Task Force/Project. As soon as the bill is passed by the PAO, intimation to the AO attached to the Project will be sent to facilitate post audit check of the entry of encashment in the service book. If any double payment is involved because of entry already existing in service book, action will be taken by AO to report the fact immediately to PAO (GREF), CE Project and Task Force for necessary action to effect recovery of over-payment simultaneously taking disciplinary action against erring personnel.
 - ii. In case of voluntary retirement, it should be noted that they are entitled for terminal leave under CCS (Leave) Rules, 1972. Leave salary on account of Earned leave including half pay leave may be paid in one lump sum subject to overall limit of 300 days.
 - iii. A government servant, who retires from service on attaining the age of retirement while under suspension shall become eligible for the benefit of cash equivalent of EL/HPL at his credit on the date of his retirement,

calculated in the manner provided in Rule 39 (3) CCS (Leave) Rules, 1972 on the conclusion of the proceedings against him, if the authority competent to reinstate him in service holds that the suspension was wholly unjustified.

- b. Payment of cash equivalent of leave salary in respect of cases of resignation/termination of service by giving notice on either side is to be regulated in accordance with Govt. of India orders.

Note: Encashment of HPL is not admissible in termination cases.

- c. Rule 39-A CCS (leave) Rules prescribes the procedure for payment of leave salary in case of death while in service and 39-B in case of invalidment on medical grounds.
- d. An intimation to the effect that payment made/authorised will be given to the AO (P) concerned to enable him to keep a note to verify that entry to this effect has been made in the service book of the individual.
- e. Column B of the register for watching action on these claims will be completed immediately on receipt of the claims and subsequent columns therein will be filled in when action on the claim is completed. It will be ensured that action on the claim is completed within five days from its receipt.

Final payment of CGEIS

133. The scheme has two funds viz Insurance fund and Saving Fund. A portion of the subscription is credited to Insurance fund and the other portion to the Saving Fund, which bear interest at the rates prescribed by the Govt. from time to time, compounded quarterly.

134. If any employee ceases to be in service due to retirement, resignation etc. he will be entitled to the payment of only the lump sum amount of his accumulations in the Savings fund. If he dies while in service, his family/nominee will become entitled, for payment of the lump-sum amount of insurance cover he was entitled to at the time of death in addition to saving fund. However, an individual joining govt. service on or after second of January will not be considered member of the scheme till commencement of fresh year (i.e. first January of fresh year) and will contribute at reduced rates (insurance cover only and not saving elements) only till becoming member of the scheme. If an employee dies while in service before becoming member of the scheme, his family will be entitled for payment of appropriate insurance cover amount only and no benefit will be payable from savings fund.

135. The scheme is in the nature of contract between an employee and the government. No recovery from the amount payable under the scheme can be made excepting the dues under the scheme or as specifically authorised by the employee, it is legally not permissible to adjust govt. dues against the payment due to the employee or his nominees from the scheme.

Points to be seen in audit while dealing with claims on accounts of CGEIS

136. The provisions in CGEIS Rules may be consulted before e-payment. Points to be seen in audit while dealing with the claim on account of CGEIS are as under:—

The following documents are received with Contingent Bill:—

- (a) Contingent Bill in duplicate and application in prescribed form from the retiring individual or from the nominee, in case the member dies while in service.
- (b) The date from which the individual joined the scheme.
- (c) Certificate from the Task Force/Project duly endorsed by the AAO/AO that the individual had subscribed to the scheme continuously for all the months of his membership.
- (d) In case of death of the individual, it should be verified by the PAO whether or not the subscription for last month was recovered. If not, the amount will be deducted from the payment due to the individual.
- (e) No payment from the saving fund is claimed where the individual dies while in service, but before becoming member of the scheme (membership of the scheme will be from 1st January only and an employee joining govt. service on any date after 1st January will have to wait for membership till next 1st January). In such an event only the Insurance amount covered under the scheme is payable.
- (f) A certificate from the Task Force/Project duly endorsed by the AO (P) whether or not the individual had specifically authorised any recovery of govt. dues from the amount payable to him. If so, this amount and any other amount due to the scheme only, will be recovered from the sum payable. No other govt. dues can be recovered from the payment due under the scheme.
- (g) A certificate from Task Force/Project OC duly endorsed by AO/AAO that nomination in the prescribed form has been obtained and pasted in the Service Book.
- (h) On receipt of these documents, Col. B of the register for watching action of these claims will be filled in and on completion of the action on the claim, subsequent columns of the register will be filled in.
- (i) On receipt of the above documents this section will verify the correctness of the documents and calculations shown in the contingent bill and payment authority indicating the code to which the same will be compiled duly affixed with the seal will be issued for payment of the amount authorised to the correct party by the Task Force/Project from Imprest Account. Claim on this account should be attended immediately on receipt and action completed within five days from the date of receipt. Payees receipt thereof or DO No. and date will be watched by the Imprest Group of PAO along with Imprest Account. While compiling the Imprest Account after due audit, Imprest group will take action to compile the amount to the code head indicated on payment authority. Thereafter the paid voucher will be passed on to Ledger Group. The task holder will link these vouchers with entries in the register and office copy of the payment authority and take action to credit and debit the amount since no compilation is involved at their end.
- (j) An intimation through endorsement on the payment authority will be given to the AAO/AO for his information to verify that entry to the effect is made in the individual's service book

Processing of Pension Papers

137. Pension papers will be received in this section. Pension papers are to be processed and scrutinised by Task Force/Project authorities in consultation with AAO/AO attached and PAO (GREF) has no role to play in this regard. However, LPC for awarding pension will be checked by PAO (GREF) with reference to Monthly Statement of Accounts and audit cage of the IRLA manually maintained.

138. This section will enter the details of the LPC issued in respect of the pension cases received in the register maintained for the purpose and complete the subsequent columns therein on completion of the action on the case. Original LPC duly affixed with the LPC seal and after keeping a note of the details on the IRLA will be returned to the Task Force/Project for onward transmission to PCDA (P) Allahabad and the duplicate copy of LPC will be kept as office copy for the subsequent reference, if required.

NOTE: When pensions are processed through computer in respect of issue of LPC, pension data sheet will be prepared from the Task Force/Project level and pay particulars will be verified by the AO/AAO attached to the GREF units with reference to Service Books held at Project level and also with reference to the Pay and Allowances drawn by the individual as intimated monthly by PAO (GREF) in the Nominal Roll sent to them. PAO (GREF) on finalisation of pay and allowances will intimate AO/AAO attached to Projects concerned to indicate debit balance in the demand column of pension data sheets and their acknowledgement will be watched. On receipt of DID Schedules from PCDA (P) action will be taken to remove the outstanding demands from PAO GREF books.

Scrutiny of Nomination Forms

139. The nomination form will be scrutinized to see that:—

- (a) The nomination has been in one of the forms prescribed in GP Fund Rules as may be applicable to subscriber since nomination made in an absolute form will not be considered as valid.
- (b) The nomination has been made in favour of members of the family defined in GP Fund Rule, if the subscriber has a family at the time of making the nomination.
- (c) A provision has been made in the nomination form by subscriber not having a family and who nominate person/persons other than family members, that it shall become invalid in the event of his subsequent acquiring a family.
- (d) A provision has been made in the nomination form where the first nominee is a family member that the right conferred on alternative nominee shall become invalid in the event of the subscriber acquiring other member/members in his family.
- (e) All columns in the nomination form have been duly completed and all signatures of the subscribers are attested by two witness.
- (f) Where the subscriber nominates more than one person either as first nominee or as alternate nominee, he has specified the amount of share payable, to each of the

nominee in such a manner as to cover the whole of the amount that may stand to his credit in the fund at any time avoiding the uses of term lump sum etc.

- (g) Ensure that the rate of subscription given is correct.
- (h) Ensure that the signature of the subscriber in nomination portion is dated and attested by two witnesses with their full names, addresses and occupations.
- (i) There are no erasures, alterations and overwriting and that correction, if any, are individually attested under the dated signature of the subscriber.
- (j) Revised nomination forms wherever received conform to the above requirements.

140. One copy of the nomination form will be forwarded by the PAO (GREF) to the concerned task Force/Project HQs for filling in the service book of the subscriber and the other will be filled in the fund records (individual file) held in PAO (GREF).

141. Changes in the rate of recovery will be received in the form of a statement. The statement will be processed for ensuring recoveries at the changed rate.

NOTE: As Pay and Allowances of GREF personnel are maintained on computerised IRLA, the subscription will be credited to individuals fund account automatically and no separate credit schedule would be required.

Tendering Balance Due under Deposit Linked Insurance Scheme

142. (a) Action on receipt of application for final settlement of GP Fund in death cases, for arriving at amount due under Deposit Link Insurance Scheme will be taken as under :—

Scrutinise the application to see that:—

- (i) The application has been verified by AAO/AO and countersigned.
- (ii) The subscriber died while in service Govt. servant to be treated as a subscriber even during last three months of his service when subscription has been discontinued.
- (ii) The individual has put in minimum 5 years of service on the date of death.
- (iii) Verify whether the minimum balance in the fund during the last 36 months preceding the month in which death occurs has not fallen below minimum limit as under :—

If Subscriber was drawing	Minimum monthly balance during the period
Grade pay of Rs.4800/-P.M. or more	25000
Grade pay of Rs.4200/-P.M. or more but less than Rs.4800/-P.M.	15000

Grade Pay of Rs.1400 P.M. or more but less than Rs.4200P.M.	10000
Grade pay less than Rs.1400/- P.M.	6000

(b) (i) Work out the average balance for last 36 months i.e. average balance taken backwards from the month preceding the month in which death occurs.

NOTE: The balance at the end of last month will be inclusive of interest for that month. The balance for March every year will be inclusive of interest for the year. The balance of the three year's period will include the interest up to that month.

(ii) The maximum amount admissible is Rs. 60000. Amount in excess of Rs. 60000 will be ignored. This is effective w.e.f. 1-1-89.

(iii) Tender the balance to the nominee/beneficiaries in accordance with the fund rules.

(iv) On receipt of contingent bill, verify that:—

The contingent bill is receipted over 1 rupee revenue stamp by the beneficiaries/nominee or claimant made from the subscriber.

(c) Credits on account of recoveries of subscription, refunds etc. are to be received from deputation department/from subscriber by PAO (GREF). The crossed cheques/bank drafts in support of remittance of subscription/refund should be drawn in favour of PAO (GREF) C/O PCDA BORDER ROADS, DELHI CANTT. The DD/Cheques are remitted together with MRO into SBI Pune and the return of the TR watched. In cases where cheque/DD is received for combined remittance of leave salary pension contribution, GPF etc. such cheques/DDs with all the relevant details will be received in CC I (Deputation Cell) who will carry out the adjustments duly compiling the amount to the fund head so far as it relates to GP Fund. A copy of the TE together with the relevant details/schedules will be received by deputation cell from CCI (Deputation Cell) for processing the fund account of the subscriber, in computer.

(d) The TRs when received will be adjusted in the usual manner after verifying correctness of the amounts and linking the item in the "Register of subscriber on deputation". Wanting credits will be watched through the "Register of subscriber on deputation" and called for promptly.

(e) In cases where remittance are received through crossed cheque/draft in favour of PAO (GREF), C/O PCDA (BR) Delhi Cantt., the same will be passed on to the Reserve Bank/State Bank together with MRO for realisation of the amounts and returning the MROs duly receipted. Entry will be made in the register. Receipts of Bank receipted copies of MROs should be closely watched with reference to register maintained and on receipt the amount should be adjusted to the fund head. Interest will be allowed with effect from the month following to which the recovery relates.

(f) Adjustment schedule will be prepared in the format prescribed by the Computer Cell and data entry will be fed in computer for adjustment of credit in fund account of individual concerned in accordance with the Fly Leaf Instructions in Appendix 3.

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

143. A record of the checks by way of sampling exercised by Gazetted Officers, in PAOs will be kept in a register in the following proforma. This register will be submitted once a month to the Head of the PAO where the Officers strength is more than one.

Sl. No.	Date	Binder	Task No. to which pertains	Task Force/Project	IRLA effected	IRLA selected
1	2	3	4	5	6	7
Debit Entry Selected		Credit Entry Selected		Results		Dated
Test Checked by SO(A)/AAO	Not test checked by SO(A)/AAO	Test Checked by SO(A)/AAO	Not test checked by SO(A)/AAO			
8	9	10	11	12	13	

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

144. The extent to which test checks are required to be exercised by SO (A)/AAO of Ledger Group is given below :—

Sl.No.	Items to be Test Checked	Percentage to be test checked	Remarks
01.	Loss statements, Misc Demands etc.,	10	
02.	Part II Orders Adjustment (a) Those involved alteration in Audit Cage. (b) Those not involved in alteration in Audit Cage i.e. Accounting Cage items	100 5	Part II Order items regarding cessation and grant of HCA/HAA/SDA/SCRLA for temporary absence are treated as accounting cage items.
03.	Misc credits (i) All items exceeding Rs.100/- each (ii) other items (excluding terminal claims) (iii) all terminal claims	100 5 100	
04.	Entries in various statistical Registers	20	
05.	Comparision of pay books with IRLA	5	

06.	Check of posting in summaries with accounts	5	
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(a) A concurrent test check of all items will be conducted. The concurrent test check implies that immediately after an auditor adjusts the vouchers or Part II Orders or a batch thereof test check should be taken up and it should not be deferred until all the vouchers or Part II orders received in a month are adjusted. The remark "Test Checked" will be endorsed in colour pencil with the dated initials of the official carrying out the test checks against the particular item in the voucher or document affected to facilitate verification by the reviewing officers.

(b) The official carrying out the test check will maintain a register in the proforma given below for recording details of their test check except the test check conducted on Part II Orders which will be recorded in the proforma appended to the Part II order files vide para 143 above. Where a cent per cent check is prescribed the details will not be recorded in this register. The test check register and the Part II order files will be submitted to the section officer (A)/AAO by the 10th of every month.

Particulars of Documents No. and date	Task Force/Project	No. of items	Dated initial of SO(A)/AAO	Remarks
1	2	3	4	5

Scale Audit

145. Scale Audit is required to be conducted by the IRLA Groups of PAO (GREF) to ensure that the GREF Personnel including officers paid monthly for each Task Force/Project do not exceed the authorised strength of the particular category wise. For this purpose, DGBR should furnish govt. letter authorising the specific strength of the personnel including officers category wise for each Task Force/Project as and when orders are issued and Task Force/Project should submit six monthly nominal roll to PAO (GREF) viz during June and December each year. IRLA Groups in PAO (GREF) will maintain a register in the proforma enclosed as Annexure 'G' to this chapter.

NOTE: PCDA (BR) New Delhi will obtain half yearly strength return from DGBR New Delhi and forward to PAO (GREF).

146. The CC Group of PAO (GREF) will centrally record all the govt, letters authorising strength of the GREF Units after getting the same noted by Ledger Groups and IRLA Groups will maintain the six monthly nominal rolls.

147. At the time when the quarterly (now monthly) statement of accounts are issued, the SO(A)/AAO IRLA Group will ensure that Quarterly(now monthly) Statement of Accounts, issued to the GREF Personnel, do not exceed the authorised strength of the particular Task Force/Project without any valid reason viz individual transferred out but account continue to be maintained in that group, retired personnel cases not settled and individuals on deputation shown in the proforma strength for whom substitutes have been posted also. All

these will contribute difference in the authorised strength as indicated in the Nominal Roll with that of quarterly statement of account generated by EDP for Task Force/Project.

148. Whenever differences are noticed IRLA Group will make reference to the Task Force/Project authorities and call for the details of the Part II Orders in which transfer out and transfer in casualties have been notified and other documents to justify the strength in excess of authorised strength. On receipt of the information, transfer of IRLA, if any, involved will be effected to bring the physical IRLA with that of the strength shown in the Nominal Roll thus agreeing with the authorised strength to the Task Force/Project simultaneously correcting the EDP records in computer.

149. For this purpose a quarterly statement has also to be called for from the Task Force/Project furnishing the following details:—

- a) Statement showing individual transferred out but QSA has been received by the Task Force/ Project.
- b) Statement showing individual in the strength of the Task Force/Strength but QSA not received.
- c) Individual on the proforma strength.
- d) NE individual for whom pay and allowances are awaiting settlement.

Leave Salary and Pension Contribution

150. Deputation Cell formed in Ledger Group-I is responsible for adjustment of leave salary and pension contribution in respect of GREF personnel who are on deputation with Foreign Govt. /Public Sector Undertakings. The GREF Task Forces/Projects will forward a Nominal Roll of the persons who are on their proforma strength and are at present on deputation giving full details such as GREF No., Task Force/Project Organisation to which the individual is deputed and any other special terms and conditions of the deputation and the period of deputation with specific dates and this list will be updated by furnishing subsequent changes to the original list. This will be given every year on 1st April.

151. For this purpose a register IAFA (PCDA) 164 will be opened Task Force/Project wise to watch the receipt of Leave Salary and Pension Contribution in each case. Skeleton IRLA for each deputationist will be maintained in addition to Nominal IRLA in computer (Audit cage IRLA) which will be kept in ascending orders of GREF No. The page No., register No. where full details of the deputationist are recorded as mentioned above, will be noted on Top Right corner of the manual skeleton IRLA for future linking and reference. Other recoveries such as GPF Advance, Festival Advance and CGEIS etc. will also be recorded in the register.

The following information will be noted on top portion of allotted pages of the register for a particular individual:—

- a. GREF No.
- b. Name/Grade/Designation.
- c. Task Force/Project.
- d. Length of Service (with date of joining service).
- e. Rate of Pay in respect of borrowing govt. with date of annual increment.
- f. Monthly rate of (A) Leave Salary (B) Pension Contribution.
- g. Other demands, due from individual with details such as GP Fund advance recovery Festival advance, CGEIS.

The register will contain the following information:—

Month	Amount of Pension contribution	Amount of leave salary	Amount of CGEIS	No.& date of DD/Cheque	Other recoveries GPF ADV. FA	No.& date of DD/Cheque	
1	2	3	4	5	6	7	8

The amounts on the above account as and when received will be immediately noted in the register. At the end of each month all the entries in the above register will be reviewed by the Task Holder.

The names of the individuals for whom amount of Leave Salary and Pension Contribution have not been received will be noted on last page of the register for watching the recovery and issue of reminders to the concerned Task Forces/Projects/Foreign Organisations.

The register when completed with the above will be submitted to the AO/GO on 15th of the month following each quarter.

152. On receipt of intimation, which is required to be notified in the DO PT II, about individual's/Officers' repatriation to GREF organization from deputation, the recovery of Leave Salary and Pension Contribution in respect of the individual/officer will be confirmed with reference to the entries in the register and after ensuring the full recovery a certificate as given below will be rendered by this section to Task Force/Project HQrs for completion of service documents maintained at their end :—

"Certified that LS & PC at the appropriate rates has been recovered in respect of (Name, Grade, GREF No. to be indicated) for the period of deputation i.e. from to ."

153. Remittance on account of other advances/recoveries through MRO/DD/Cheques after accounting will be adjusted by this section and concerned documents passed on through Transit Register to concerned sections for proposing adjustment to the Computer wherever applicable and will be recorded in skeleton IRLA as well.

Rate of Pension Contribution

154. Table showing the rate of Pension Contribution is reproduced in Annexure 'B' to this chapter.

155. Audit cage IRLA for all the deputationists will be kept in this section and will be closed to NIL. Entries in the Audit cage are made on the authority of DO II notifying the individual's posting on deputation with effect from the date of transfer to deputation simultaneously with an issue of LPC to borrowing department. During the period of deputation, annual increments on notional basis will be recorded in the manual IRLA for the purpose of drawal of his correct pay on his reversion/repatriation of GREF. These IRLAs will be kept under a separate binder cover in this section.

Reimbursement of claims of Leave Salary and Pension Contribution to borrowing department

156. The amount on account of the following items will be received in this section from Records Section through Bank Draft/Cheque:

- (i) Leave Salary
- (ii) Pension Contribution
- (iii) Recovery of Loans/Advances paid by Parent Department
- (iv) Recovery of Loans/Advances paid by Foreign Deptt.
- (v) GP Fund contribution
- (vi) CGEIS
- (vii) MROs on account of Barrack Damages etc.

The Cheque/Draft will generally be for total monthly amount to be paid by the Deputationist. The amount will be adjusted by this section as receipt from the Deputationist towards the respective head (A specimen PM is given in annexure 'A' to this chapter). Simultaneously, schedules for each head of account will be prepared in support of the TE. The receipts will be noted in the respective page allotted to the particular deputationist in "Register for watching dues from the deputationists". The TE together with schedule for GP Fund contribution/installment for refund of ty. advance will be forwarded to the concerned ledger group of IRLA Section for action at their end. TEs for other adjustments together with schedules will be forwarded to EDP Cell for recording the adjustment/ credits in the skeleton IRLA to be maintained separately. An intimation of the adjustments will be given to the Deputationist Borrowing Department.

ANNEXURE 'A'
(Para 156 refers)

Specimen Punching Media referred at procedure for Adjustment of items mentioned at Sl No. 1 to 6

(I) Adjustment of items at Sl. No. 1,2 & 4 in respect of GREF Deputationists

Month:	PCDA :	Section:	Class of Vr.:	Vr. No.:	
Classification Code	RECEIPTS		Classification Code	CHARGES	
	(+) Rt	(-) Rt		(+) Ch	(-) Ch
04/020/18			04/020/80		

(II) G P Fund Contribution – Deputationists

Month:	PCDA :	Section:	Class of Vr.:	Vr. No.:	
Classification Code	RECEIPTS		Classification Code	CHARGES	
	(+) Rt	(-) Rt		(+) Ch	(-) Ch
04/015/01			04/020/80 or 04/020/82		

(III) CGEIS – Deputationists

Month:	PCDA :	Section:	Class of Vr.:	Vr. No.:	
Classification Code	RECEIPTS		Classification Code	CHARGES	
	(+) Rt	(-) Rt		(+) Ch	(-) Ch
04/015/60			04/020/80		

(IV) Recovery of loan/advance paid by Parent Department but recovery made by Borrowing Departments

Month:	PCDA :	Section:	Class of Vr.:	Vr. No.:	
Classification Code	RECEIPTS		Classification Code	CHARGES	
	(+) Rt	(-) Rt		(+) Ch	(-) Ch
			04/020/80		

ANNEXURE - B (Para 154 refers)
Pension Contribution (Effective from 1-7-82)

Rates of monthly contribution expressed as percentage of the maximum monthly Pay of the post in the officiating/substantive Grade, as the case may be held by the officer at the time of proceeding on foreign services.

Year of service	Group 'A'	Group 'B'	Group 'C'
1	2	3	4
1 year	7%	6%	5%
1—2 years	7%	6%	6%
2—3 years	8%	7%	6%
3—4 years	8%	7%	7%
4—5 years	9%	8%	7%
5—6 years	10%	8%	7%
6—7 years	10%	9%	8%
7—8 years	11%	9%	8%
8—9 years	11%	10%	9%
9—10 years	12%	10%	9%
10—11 years	12%	11%	10%
13—14 years	14%	12%	11%
14—15 years	15%	13%	11%
15—16 years	15%	13%	12%
16—17 years	16%	14%	12%
17—18 years	16%	14%	13%
18—19 years	17%	15%	13%
19—20 years	17%	15%	13%
20—21 years	18%	16%	14%
21—22 years	19%	16%	14%
22—23 years	19%	17%	15%
23—24 years	20%	17%	15%
24—25 years	20%	17%	16%
25—26 years	21%	18%	16%
26—27 years	21%	18%	16%
27—28 years	22%	19%	17%
28—29 years	23%	19%	17%
29—30 years	23%	20%	18%
Over 30 years	23%	20%	18%

NOTE:--Year of service means length of continuous service rendered after attaining the age of 18 years and includes all leave with and without pay, overstayal of leave/ joining time and suspension.

ANNEXURE 'C'

Proforma of the register to watch action for Final Settlement of Pay Accounts

(Referred to in Para 125)

Sl	GRAF No	Design	Name of the individual	Date of Retirement/ Death/Volnt. Retirement/ desertion	Task Force/Project Gp. No where the IRLA was being maintained at the time of casualty
1	2	3	4	5	6

Date of receipt of First intimation to PAO (GRAF) Regarding Casualty	Date of receipt of documents for FS Pay Accounts	Date of issue of payment authority	Amount	Dated initials of the Auditor/AAO/AO/ Sr. AO	No & Date of Ack. From the Task Force/ Project
7	8	9	10	11	12

ANNEXURE 'D'

Proforma of the register to watch action CGEIS Claims

(Referred to in Para 125)

Sl	GRAF No	Design	Name of the individual	Date of Retirement/ Death/Volnt. Retirement/ desertion etc	Task Force/Project Gp. No where the IRLA was being maintained at the time of casualty
1	2	3	4	5	6

Date of receipt of First intimation to PAO (GRAF) Regarding Casualty	Date of receipt of CGEIS claims	Date of issue of payment authority	Amount	Dated initials of the Auditor/AAO/AO/ SrAO	No & Date of Ack. From the Task Force/ Project
7	8	9	10	11	12

ANNEXURE 'E'

Proforma of the register to watch action leave encashment Claims

(Referred to in Para 125)

Sl	GRAF No	Design	Name of the individual	Date of Retirement/ Death/Volnt. Retirement/ desertion etc	Task Force/Project Gp. No where the IRLA was being maintained at the time of casualty
1	2	3	4	5	6

Date of receipt of First intimation to PAO (GRAF) Regarding Casualty	Date of receipt of leave encashment claims	Date of issue of payment authority	Amount	Dated initials of the Auditor/AAO/AO/ SrAO	No & Date of Ack. From the Task Force/ Project
7	8	9	10	11	12

ANNEXURE 'F'

Proforma of the register to watch action on the LPC received from the Unit

(Referred to in Para 125)

Sl	GRAF No	Design	Name of the individual	Date of Retirement/ Death/Vol. Retirement etc	Task Force/Project Gp. No where the IRLA was being maintained at the time of casualty
1	2	3	4	5	6

Date of receipt of First intimation to PAO (GRAF) Regarding Casualty	Date of receipt of LPC from the unit	No & Date of letter under which the LPC is returned to unit duly checked	Dated initials of the Auditor/AAO/AO/SrAO	No & Date of Ack. From the Task Force/ Project
7	8	9	11	12

ANNEXURE 'G'

Proforma of the register to be maintained for each IRLA Group for Scale Audit

(Referred to in Para 145)

Sl	Task Force /Project	Task Force /Project Code No	Authorised Strength	No & Date of letter authorizing the strength	Page No & File No. where the letter of authority is filed
1	2	3	4	5	6

No & Date under which six monthly N. Ro is received from the Task Force/ Project	File No & Page No where the nominal roll is filed.	No & Date of observation if any raised after scale audit	Remarks
7	8	9	10

CHAPTER VII
REVIEW SECTION

General

157. This section will conduct regularly an intelligent scrutiny of the work done in this office. This section will function as an aid to the Ledger Clerk and will work in close accord with the Ledger Groups. This section will be directly responsible to the Head of PAO.
158. For the purpose of conduct of the review, the selection orders of the Head of the PAO will be obtained on weekly programme (and not far ahead) in two selection order registers viz Register of Review of IRLAs and Register of Review of Ancillary items to be maintained centrally in the form given below:

Selection order No.	Date	Binder No. & Task Force/Project (For IRLA Review) Name of T.F./Project (for ancillary items)	Documents to be reviewed	Date of last review	Selection order by head of PAO	Dated initial of Head of PAO	Date on which review completed	No. of Observation noted in discrepancy register of Ledger Group	Dated Aud.	Initial of AAO
1	2	3	4	5	6	7	8	9	10	11

159. In the case of IRLA Review, completion of columns 8 and 11 of the register would be made as and when the Review of IRLAs in each binder is completed, and should not be postponed till completion of the review of IRLAs of the whole Task Force/Project. These registers will be submitted to the Head of the PAO on 5th of each month.
160. The details of review conducted on each selection order will be recorded in 'Review Slip' which should be maintained by each review auditor in the form given below.

Name of document reviewed

Task Force/Project Selection Order

No.....

Accounting Quarter affected

Date	Item no of Part II Order or Voucher No. etc	IRLA affected	Nature of discrepancy	Whether rectified or not on the spot	If not rectified why not	Sl. No. of the item of discrepancy register group number	Dated initial of Adr	Initials of AAO	Remarks of Head of PAO
1	2	3	4	5	6	7	8	9	10

161. Discrepancies should, as a rule, be rectified on the spot. Discrepancies which are not so rectified should be only those wherein reference to parties outside the PAO are inevitable. They will be entered under the dated initials of Review Group, SO (A)/AAO, in a discrepancy register to be maintained by each Ledger Group in a form given below.

Date	Sr. No.	Selection Order No.	Task Force/ Project	IRLA affected	Brief details of discrepancies and accounting quarter to which it pertains	Action required to be taken by ledger Gp.	Dated initials of Review Group SO(A)/ AAO	Progress action to be completed by ledger Group	Remarks
1	2	3	4	5	6	7	8	9	10

The SO (A) /AAO of Ledger Group will be responsible for processing the items entered in the discrepancy register toward speedy settlement till finality. The register will be submitted to the Head of PAO on the 5th of each month to monitor quick and speedy settlement of objections raised by the Review Group.

The Head of PAO will take action not only to rectify errors brought to his notice, but also to prevent their recurrence. Internal correspondence between Review Group and Ledger group will be eliminated as far as possible.

162. For the purpose of recording particulars of unreviewed IRLAs because of transfer, the ledger groups will forward to review group a list of IRLAs from their group which could not be produced for review because of its transfer to another ledger group. Based on this a register for watching the completion of review of such IRLAs within a fortnight will be maintained in review group in the format given below :

Sl. No.	GRAF No.	Trade	Name	Group & Binder NO. under which the IRLA is maintained	Date of receipt of list from ledger Group for review	Date of completion of review	Aud.	Initial of AAO
1	2	3	4	5	6	7	8	9

Functions

163. The main functions of Review Group are broadly divided in the following headings:

- i. Scrutiny of the IRLAs
- ii. Checking of allied documents
- iii. Checking of links between the IRLAs and the financial accounts (abstract of Receipts and Charges)
- iv. Periodical review by random selection of application of the new orders as decided by the Head of the PAO and the concerned Reviewing Officer.

164. The procedures to be followed in carrying out the functions under the first three categories are given in the succeeding Paras of this chapter where percentage checks are prescribed. These should be taken as guideline only and may be increased in the interest of efficiency by the Head of the PAO or the concerned Reviewing Officer in consultation with Head of the PAO.

As regards the function of the Review Group under the fourth category greater uniformity in the application of new order should be achieved by periodical review. A review of certain selected items of pay and allowances in issue or a check of the application in actual practice of selected govt. orders etc will be conducted and a special report showing the result of review will be submitted to the Head of the PAO. The intention of such a review is to detect any error which may have remained unnoticed.

Scope of Review

165. (a) The review in general will be carried out to the extent prescribed below. The restriction of review to the extent prescribed will be dependent on the fact that the IRLAs maintained in Ledger Groups have been kept reasonably well in the past and have been free from serious or numerous defects. If the review of certain items indicates numerous irregularities and deviations from the prescribed procedure, the head of PAO should extend the scope of review using his judgment and discretion as to how this should be done and to what extent. In all such cases the head of the PAO will report the facts specifically to the concerned Reviewing Officer.

(b) When individuals are transferred to Pension Establishment, their pay account should be reviewed cent per cent from the date of last review and up to date of transfer to pension establishment before the final balance is struck and released.

Scrutiny of IRLAs

166. A concurrent review will be carried out over all the IRLAs maintained by Ledger Groups. The total number of binders in Ledger Groups will be divided into 4 nearly equal lots. The review of each lot should be completed in a quarter. The distribution of binders into lots need not necessarily be Task Force/Project wise. On the other hand, attempts should be made to see that one or more binders in each Task Force/ Project are included in each lot so that a part of the accounts of each Task Force/Project is brought under review every quarter or alternate quarter. The underlying idea being that the mistakes etc. committed by a ledger clerk dealing with a Task Force/Project accounts are rectified then and there and not allowed to continue for long.

167. (a) Entries in Part I and II of the IRLAs viz Service particulars and deductions will be generally scrutinized to see that all the relevant columns or cages have been completed and that initials of auditor or SO(A)/AAO whenever provided for exists. The entire audit cage viz Part III of the IRLAs from the date of last review will be subjected to the general scrutiny to see that :

- (i) All changes have been checked by the Ledger Group AAO and his dated initials exists in token thereof.
- (ii) Rates of pay shown are correct and corresponding documents have been correctly fed to EDP.
- (iii) Changes in the rates of GP Fund subscription wherever involved on account of changes in rates of pay have been corrected in Part II and adjustments proposed to EDP.

NOTE:

- (i) Any omission will be brought to the notice of the ledger group SO(A)/AAO for rectification but serious omissions should be brought to the notice of the Head of the PAO.
- (ii) The general scrutiny does not include either verification of Part II Orders (except where glaring irregularities are noticed) or arithmetical check of the adjustments.
- (b) The adjustment formats to EDP for incorporation in computerized IRLA for the selected quarter accounts, including the corresponding fund account will be subjected to a detailed check. It will be seen that:
- (i) Casting has been correctly done and calculations are correct,
 - (ii) Recoveries of GP Fund and PLI subscriptions as also loans and advances etc. are regularly effected, corresponding to the deductions noted in Part II of IRLAs (this is with reference to the quarterly statements printed out by computer),
 - (iii) Continuity of Pay Book Sl. Nos. on account of ACR payments exists. If any missing No. exists, it should be ascertained whether the matter has been taken up with Task Force/Project. It should also be ensured that family allotment is authorized and the recovery is made and regular remittance is resorted to by Task Force/Project by issue of Pay Order as per Nominal Rolls,
 - (iv) Continuity of remittance of family allotment exists with reference to number of month provided for in quarterly statement. If any month is missing, it should be ensured that family allotment is authorized and the recovery is intimated through Nominal Roll and regular remittance is resorted

NOTE: All initial entries of discontinuance or change in the rates of family allotment as depicted in the IRLAs from the date of last review will be checked with reference to documents intimating change in rate of subscription etc. All miscellaneous credit adjustments proposed to EDP of the selected quarter's account of the IRLAs will be linked with the vouchers and the items so checked will be initialed by the Auditor concerned in the voucher and ticked in the IRLA.

168. The IRLAs reviewed will be suitably enfaced under the initials of the auditor and AAO showing the period up to which reviewed and quarter's account which are subject to detailed review. The particular period up to which a binder has been reviewed will be shown on the inside of the back of the binder cover in the proforma appended below.

Binder No. and name of Task Force/ Project	Period up to which reviewed	Date on which completed	Dated initials of Aud.	Dated initials of SO(A)/AAO
1	2	3	4	5

NOTE: IRLA binder covers containing review certificates, when required to be changed will be done so by ledger groups under advice to the review group who will transcribe the review certificates on the new cover.

169. In the case of transfer of IRLA to other ledger groups, a list of all IRLAs transferred in a month which have not been reviewed, but are taken into the binder already reviewed in the current year, will be received in the Review Group. The review group will record the particulars of unreviewed IRLAs shown in the above list in a register to be maintained in the form given at Para 168 above and arrange to review the IRLAs within a fortnight of the receipt of the list from the ledger groups.

The selection of the particulars quarter and the method of selection of vouchers for the detailed review are left to the discretion of the head of the PAO.

NOTE: An element of surprise check would be maintained by selecting different accounting quarters for different binders of IRLAs for detailed review in each review quarter instead of invariably selecting the same 'accounting quarter' immediately preceding the review quarter. For all binders selected for review as a matter of course and also in the selection of auxiliary items, it should be emphasised more on representative and qualitative character rather than on numerical aspect. So far Part II orders and contingent bill items are concerned, the head of PAO will select the Part II Order and contingent bill files of selected Task Forces/ Project (covering within a year not only the various types of Task Force/Project involved, but also the work of all the auditors in every group) and pick out a few specific items of review which will cover all types of casualties and after selection of casualty and after selection of an adequate number he can adopt any method considered suitable for selecting the remaining items. In the case of Acq. Rolls a minimum number of leave advances should be specified by the head of PAO for inclusion of items to be reviewed.

Checks of allied documents

170. The EDP cell will furnish a list of IRLAs with the closing balance held by computer in each case for the last month closing by EDP which are required to be closed manually as the individual/officer is to quit the service during the ensuing month. This list will be in triplicate and will be received in Review Group. Review Group will retain one copy and will forward the remaining two, one to CC Group and one to IRLA Group. The IRLA Group will open a manual pay summary on the pattern of PAO (ORs) and will then enter all the GREF numbers with the opening balance in all cases as intimated by the EDP Cell as per list mentioned above. The total of opening balances both credit & debit, as entered in the manual pay summary of the IRLA Group should agree with the figures intimated by EDP Cell. This will be verified by the Review Group for each quarter.
171. The opening balance in each individual case will be written in words and figures on the manual IRLA by the IRLA Group task-holder. At the time of authorising any payment to the individual, the IRLA wherein the adjustment is carried out, the pay summary as mentioned above and other documents such as payment authority etc. will be submitted to the AO concerned who will verify correctness of the adjustment as well as the opening balance.
172. As regards the debits on account of ACRs and Bank Remittance, EDP Cell will furnish a list of all the items of ACRs and Bank Remittances in ascending order of GREF numbers which have not been actioned upon by the computer. This list will be looked into while finalising the pay accounts by the NE IRLA group. In addition, to this, the unit authorities have to forward the pay book of the outgoing individual duly completed and closed under the signature of the Task Force/Project competent officer, who has been delegated the powers. All the entries regarding payment to the individual will be compared with the entries in the IRLA and omission if any will be debited with reference to the Pay Book and will be linked with the ACR when subsequently received/already received. The reason as to why the debit was not adjusted earlier will be investigated.

173. Part II Orders — the Review Group will exercise 5% check of entitlements and 2% of other items. The review will be conducted solely from the Part II orders into the IRLAs. The adjustment in the IRLA will be checked with reference to the current rules on the subject and the IRLA and Part II Orders are marked 'Reviewed' and initialed by the auditor. During the percentage check, it should be seen that pay and allowances have been correctly drawn and adjusted in the accounting sheet of IRLA.

Advances on Acquittance Rolls

174. Review will be conducted solely from the Acq. Rolls into the IRLAs to the extent of 1 % of the total number of items of Acq. Rolls received during each accounting quarter. While conducting the review, it should be seen that there is no break in the continuity of Pay Book serial numbers entered in the IRLAs and that action has been taken by the Ledger Groups to call for the particulars in respect of such missing numbers. In all cases of heavy advances, it will be seen whether prompt action has been taken by ledger group to investigate the circumstances of such payments made in consultation with the paying officers and whether they are actually covered by the credits in the IRLAs. It will be seen whether action has been taken by the Ledger Group for the liquidation of debtor balance in accordance with the orders in force. When heavy advances are stated to have been paid on the authority of a communication issued from the Ledger Group, the genuineness of the reference quoted will be verified.

Remittance on account of Final Settlement

175. The total and posting from the MO lists to IRLAs will be checked to the extent of two per cent and lists so checked will be endorsed accordingly by the auditor concerned. It will be seen that the amount remitted tallies with the amount of the credit balance as debited in the IRLAs concerned.

Miscellaneous Vouchers

176. Two per cent check will be exercised from the vouchers into IRLAs. As far as possible items involving large payments will be selected.

GP Fund recovery and PLI Recovery

177. (i) GP Fund recoveries will be checked to the extent indicated below.

- (a) 2 per cent of all initial entries
- (b) 2 per cent of all changes
- (c) 2 per cent (subject to a minimum of two items) of all cases where there is no recovery as observed during the check of summaries to ensure that such cases do not come under the subscription category from GP Fund recovery.

(This item of check will be conducted immediately after the closing of accounts so that any discrepancy may be got rectified in the succeeding quarter); and

- (d) 1 per cent of Debit Vouchers posted in the fund accounts.

(ii) PLI Recoveries—2 per cent of the initial rates of recoveries and changes will be checked.

Checks of summaries and abstract of receipt and charges in respect of IRLA closed on manual process

178. As per existing programme, computer will not print out NE cases falling in a particular month when it closes the account for that particular month. In all such cases, the IRLAs have to be closed manually and accounts finally settled.

(i) (A) Individual Summaries

- (a) The total of all vertical columns of any two selected pages in the summary of each ledger task holder will be checked and the page totals of these two pages will be traced into the consolidation of that summary.
- (b) The total of four selected columns of that compilation will be checked.
- (c) 10 per cent of the items in the one line figure of such summary will be traced into the Group's summary.

(B) Group Summaries and Grand Summary

- (a) The totals of four selected columns in each group summary as well as in the grand summary will be checked.
- (b) 10 per cent of the one line figure of each summary will be traced into the grand summary.
- (c) The figures shown as adjusted on account of recoveries of payment on Acquittance rolls will be checked with reference to the documents of monthly and quarterly reconciliation held in Ledger, Central Control and Imprest Section.
- (d) The figures of FRMO (compiled to code head 04/018/65) as shown in the grand summary will be compared with the register maintained in CC Group for reconciliation of 04/018/65 to see that progress of clearance thereof have been correctly taken and balance unrecovered amount worked out correctly, it will also be seen that amount remain unadjusted with postal department has been correctly worked out.
- (e) The totals of transfer in and transfer out balances (for transfers within PAO) in the ledger summary will be checked to ensure that no item has been omitted in the group summary.

(ii) Abstract of Receipts and Charges

This will be checked into the grand summary and supporting vouchers.

NOTE 1: While selecting columns for check of totals referred to at items (a) and (b) of clause (i) (A) and item (a) of clause (i) (B) above, the columns for closing balances will be excluded as a cent per cent check of total of these columns has been provided for.

NOTE 2: The checks at (c) & (d) of clause (i) (B) above, will be carried out and a certificate to that effect recorded by the Review Group on the grand summary and office copy of the abstract of receipts and charges before their submission to the Head of the PAO for approval so that he may take prompt action to get the discrepancies printed out by Review Group if any reconciled and that to the extent possible before the dispatch of the PM on due date.

(iii) Field Deposits i.e. Closing Balance in IRLA

EDP will print out the abstract of receipt and charges Project wise. CC Group will centrally carry out necessary checks and initiate punching media for the expenditure for the entire quarter for the GREF organisation as a whole. The following checks will be made by Review Group before Punching Medium is put up:—

- (a) The opening and closing balance in the summary for the current quarter will be checked with those in the QSA to the extent of 10%.
- (b) The total of closing balances in the summary for the current quarter will be checked in full. Grand totals will be checked and opening grand total of the summary compared with the closing grand total of the summary of the previous quarter and any difference should be reconciled.
- (c) The totals of both sides of the abstracts of Receipt and Charges should be checked to see that they tally.
- (d) On receipt of the printed compilation it should be seen that the amount shown therein under the Head Fd. Deposits agrees with that shown in the PM of the abstract of Receipts and Charges for that quarter. Any difference should be promptly rectified in consultation with the EDP, if necessary.
- (e) If any difference is noted in the summary printed out by EDP with reference to the last quarter summary, it should be verified whether necessary reconciliation has been made by CC Group.

(iv) GP Fund Summaries

Advances—PAOs—It should be ensured that the periodical reconciliation statements are correctly prepared by the Imprest Section.

With the maintenance of GP Fund account in the computers in respect of GREF Personnel, the preparation of GP Fund schedules is restricted only in respect of non-effective individuals or to the deputationists for whom the recoveries are received from borrowing department for adjustment in Fund accounts. However, the Review Group will ensure that all the payments made to GREF Personnel during the period of review have actually been accounted for in fund account of the individual maintained with the computer with reference to the broad-sheets and CCO-9 issued for a particular year and the paid vouchers and also format through which the adjustments proposed to EDP.

Complaints

179. The Review Group should examine 10 per cent of the complaints that have been received from GREF Officers and personnel in the ledger groups and inform the head of the PAO for consideration as to how far, the quality of the accounts maintained can be improved.

To facilitate easy verification by the Review Group, the complaints received in the PAO will be filed in separate files Task Force/Project wise.

180. The AAO of Review Group is responsible for an overall check of the work done by the auditors. He will check 5% of the IRLAs reviewed by his auditors. In respect of documents other than IRLAs, he will conduct a 5% review of the checks carried out by his auditor and will in addition check equal quantum of items not reviewed by his auditors. Should the above percentage result in number of items falling to a minimum of one item already

checked by the auditors and another item not so checked, the fact will be brought to the notice of Head of PAO's review. The review SO (A)/AAO will, in addition, check such special items of work as may be decided by the Head of the PAO.

181. The details and results of his review of the checks conducted by his auditors will be indicated in the respective review slips of the auditors while those of his original review will be recorded in separate review slip in the same form. Record of his check of special items will be kept in a test check register, prescribed for ledger group AAO.

In addition he will:—

- i) Prepare and submit to the head of the PAO a program for quarterly review;
- ii) Ensure that—
 - (a) a proper record of the Task Force/ Project selected for review indicating the binder no. number of IRLAs in each Task Force/Project or binder, the number of IRLAs reviewed in each quarter ; and
 - (b) a record of approved selection of vouchers (which should be done by the Head of the PAO) are kept;
- iii) examine that the rules and orders issued from time to time are observed and ensure uniformity in their application by the ledger groups;
- iv) ensure that the Master Note Book of all relevant orders is maintained in the Review group;
- v) obtain ruling from the authority concerned on points of doubts in application of orders;
- vi) ensure that subject files duly cross linked with connected files are maintained in Review Group; and
- vii) Prepare a reconciliation statement for each accounting quarter to reconcile the progressive balance held under the head field deposits with the net balance in the IRLAs.

Reports and Returns

182. The Review Group will work on monthly programme approved by the Head of the PAO in advance. A copy of the approved programme (classified as secret) will be submitted by the Head of the PAO for the Reviewing Officer, Main Office by the 20th of the month preceding the month in the proforma given below :—

Total No of IRLAs maintained	No of IRLAs due for review (1/4 of the No shown in Col. I)	Arrears, if any from the last quarter	Total of IRLAs to be reviewed during the quarter	Period during which review will be conducted
1	2	3	4	5

A monthly progress report (classified as secret) showing the progress of 'Review' during the month will be submitted to the Head of PAO with a copy to the concerned Reviewing Officer, by the 20th of the month following that to which it pertains in the proforma given below :—

ANNEXURE'A'

PART I

No. of IRLAs due for review during QE	Balance, if any BROUGHT forward from previous quarter	Totals (of Col 1 & 2)	No. of IRLAs REVIEWED during the QUARTER month-WISE	BALANCE (DUE FOR REVIEW DURING THE QTR/CARRIED OVER TO next QUARTER)
1	2	3	4	5
	I Month.....			
	II Month.....			
	III Month.....			

Brief reasons for variation from the original programme, If any	Opening balance	Receipt	Test Check by AAO			Remarks
			Disposal	C.B.	O.D. & MONTH	
6	7	8	9	10	11	12

PART II

Sl. No.	Nature of auxiliary items	No. of Items to be checked during the quarter		No. of items CHECKED during the month	BALANCE
		Opening Balance	Not to be Checked		
1	2	3	4	5	6

1. Part II Orders
2. Aquittance Rolls.....
3. FRMOs
4. Misc. Vouchers
5. PLI recoveries
6. GP Fund recoveries
- (i) Initial entries
- (ii) Changes
- (iii) Cases where there is no recovery as seen from CCO-9
- (iv) Debit vouchers posted in fund accounts
7. GP Fund summaries
8. Complaints.....

Test check by AAO Review

O.B.	Receipt	Disposal	C.B.	Oldest Month & Date	Remarks
1	2	3	4	5	6

A physical verification of all the IRLAs will be carried out annually in April on a date to be fixed by the Review Group to ensure that all IRLAs have been reviewed during the previous year. A report on the result of verification will be submitted by the Review Group to the Head of PAO with a copy to the concerned review officer, by the first May of each year, in the proforma given below:—

Ledger Group	Total No. of IRLAs held on 1 st April	No. of IRLAs that have escaped review during the previous year	Reasons for the omission	Remarks
1	2	3	4	5

Watch over Expenditure Sanctioned for a Limited Period

183. The Review Group will ensure that the expenditure sanctioned for a limited period is not admitted beyond that period without further sanction. A record of such sanction will be maintained by this group. The date of expiry of any sanction will be made known in time by this group to the Ledger Groups. The register will be submitted to the Head of the office monthly incorporating a certificate that no expenditure beyond the date of sanction has been admitted in audit. The Reviewing Officers during their periodical review will also examine this register.

Sl No.	Particulars of sanction	Authority	Date from which sanction effected	is	Date on which sanction is expiring	Remarks
1	2	3	4	5	6	

Test Audit Reports

184. Draft replies to test audit objections will be prepared by this section on separate paper and submitted to the Head of the Office within 15 days of the receipt of advance copy of the test audit reports. Further test audit remarks will also be dealt with by this group.

CHAPTER VIII

INFORMATION TECHNOLOGY AND PAO (GREF)**Introduction to SKYLARK System**

185. The Pay Accounting system of PBORs of the GREF PBOR and Officers has been running on COBOL/UNIX since the system was computerized in 1984. The system was based on Batch Processing with Quarterly Closing of Accounts. Subsequently the PAO (GREF) has switched over to the Monthly Closing System since March- 2011, where the entitlements of the PBOR/OFFICERS were directly credited to the bank account of PBOR/OFFICER by the PAO (GREF). The process continued to be in the batch mode.

Afterwards since June – 2012 the PAO has switched over to more current RDBMS based online system named as SKYLARK. The on-line system provides immediate feedback on all the transactions and enables the PAO to take immediate corrective action wherever necessary. In addition all the sections in PAO will have online access to the entire database which will help them in attending to any query easily.

SKYLARK is a web based system. That means, it can be accessed using just a browser. The Operating System (OS) of the client machine is considered irrelevant. However, Linux OS has been used for the development as well as the deployment of the system. The system has been designed & developed by IT&SDC Secunderabad.

Advantages of Skylark

186.

- a. On-line system to get immediate feedback. One need not wait to know whether a particular transaction has been adjusted or not till the closing of accounts. For instance, as soon as a DOII is fed into the system, the result including the calculated arrears is known immediately.
- b. Can handle electronic data provided by Record/Units.
- c. The sections of PAOs have access to all the data. In the earlier COBOL system only the EDP section had access to the data. With introduction of Skylark all the sections in the PAO have access to the entire data. The sections can easily search and retrieve any of this data to answer the queries they receive.
- d. Help available on-line. All the documentation has been made part of the application itself. Therefore, module-wise help can be browsed from within the application.

In the SKYLARK system except the Data Entry of DOs II and Import of DOs II to DO II master all other modules are dealt by the PAO. There by the interaction between EDP and PAO has been reduced to maximum extent. As compared to COBOL system where all modules were Data Entered and processed by the EDP and access to the data was with EDP only. In the skylark system all the Data can be accessed by the PAO. The PAO can easily search, retrieve and correct the data. The processing of the work has been decentralized in SKYLARK.

In the SKYLARK system at present the following work is being done in EDP.

- a. Receipt of DOII Batches from DOII Cell. After the receipt of DOII Batches the same are entered in the Register maintained for the same.
- b. Data Entry of DOsII.
- c. Import of DosII to the DO II Master/Table. This job is carried out through the Activity provided for importing the DOsII.
- d. Forwarding the DOII Batches to concerned Ledger Groups after Data Entry for manual audit and processing.
- e. Closing of Accounts.
- f. Generation of Various Report and Returns.
- g. Opening of Accounts.
- h. Release of Credit Balance.

187. **Under the SKYLARK system following modules are being processed.**

i) Aquittance Rolls

As the monthly entitlements of the PBOR/Officers are directly credited in to their bank accounts, the system of making payments on Aquittance Rolls have been dispensed off. However, the net amount to be paid to the PBOR/Officer on ACR is intimated to Units for whom Bank Account details not received by PAO. And units have been authorized to pay through their Imprest Account. In such cases only Aquittance Rolls are being received by the PAO.

After receipt of such Aquittance rolls from units by Imprest Section, the same are fed to the system by Imprest Section through ADD ACR Activity.

After Closing of Accounts following Reports are being generated by the system.

- a. ACR Batch Total Report.
- b. ACRs Printing.
- c. NE ACRs.
- d. MM ACRs.

ii) DO-II Processing

The DO IIs are received from the various units and Record Office by PAO centrally in the DOII section and the batches of the same are prepared Unit/Project wise by the DO II Cell and forwarded to EDP for Data Entry. The batches will be sent to EDP preferably on day-to-day basis. The batches are numbered from Sl. No. 1 and month & Year mentioned against each batch, e.g. 01102012. The number will start from Sl. No. 1 for every month. All the batches are entered in the Register and forwarded to EDP.

After the receipt of DO II batches by EDP the same will be Data entered and subsequently Imported to DO II Master through "Import DO II" activity by EDP Section and batches will be forwarded to concerned Ledger Groups. The register will be maintained to watch receipt of DO II from DO II Cell and forwarding of DO II batches to Ledger Groups.

Ledger Groups after receipt of Batches from EDP will carry out the preliminary scrutiny of DO II online. Some of the important points to be seen in preliminary scrutiny are given below:-

- i) Look for the certificate/sanctions required.
- ii) Verification of the specimen signature.
- iii) Ensure that check digits are given with GREF no.
- iv) Classify the normal rejection made at the time of preliminary stage with reference to its nature and codify as under and write 'MR' on the left margin of the DOII against the concerned rejected items. There are various codes for Manual rejection of DOII. Ledger Groups found incorrect DOs II the same will be rejected manually (i.e. they will tick the box provided for manual rejection) and reason thereof will be intimated to unit. After carrying out online audit, the Ledger Groups will clear the batches through "Clear Batch Activity". Then the system will carry out audit of DOs II and valid record will be marked as "V", invalid records will be marked as "I" and "P" for (Pending for want of earlier DOs II).

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

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

- a. Service particulars in Employee table will be updated where ever required.
- b. Revised Audit cages, audit cage allowances will be generated where ever necessary.
- c. Arrears up to the last day of the previous month will be generated where ever required.
- d. Employee Service Detail table will be updated where ever necessary.

The ledger group task holder will be responsible for maintaining hard copies of the DO IIs year wise, unit wise.

Observations/complaints on the adjustment of DOs II will be received in the Ledger Groups from the PBOR/Officers. After verification through the DOs II adjusted and ensuring the correctness of the non-adjustment of DOs II , the task holder can enter the DO II through the activity provided for the same.

(iii) Adjustment Vouchers

Adjustment Vouchers are initiated by LG Task Holder in the following circumstances.

- a. To adjust the arrears up to the cut-off-date on back dated DOs II.
- b. To adjust pay and allowances excess/less accounted for in the previous month.
- c. To readjust the GPF subscription less/excess accounted for in the previous months.
- d. To adjust any allowances not included for payment through any other module.

Adjustment voucher fed by task holder are to be approved by the AAO and AO of concerned LG and office in-charge.

Appointment/Enrolment DO IIs received from Record Office will be fed to the system through activity provided for the same.

188. The following modules are dealt with by the concerned Sections under SKYLARK :-

- i. **General Provident Fund:** Separate Fund Cell is opened in PAO, which at present dealt with Part final Withdrawals from Fund Account of the individual.

The Temporary advances are being passed by the AO Offices of the Task Force and Payment Authority forwarded to PAO and centrally received by Imprest Section.

After receipt of Payment Authority for Temporary Withdrawal a batch will be prepared for the month as whole and forwarded to EDP. Batch number will be allotted centrally by Imprest Group. The EDP centre will enter data and the file for the month will be transferred to Master before closing. Rejection, if any, will be intimated to the Imprest Group for taking necessary action.

The Increase/Decrease of Fund Subscription is dealt by the Ledger Groups. Fund Adjustment Voucher, where Fund Account adjustments are involved, is dealt by the Ledger Groups and Final Settlement of GP Fund is dealt by the Ledger Groups.

- ii. **Loans and Advances:** Loans and Advances are dealt by the Ledger Groups.
- iii. **Income Tax:** Income Tax is being recovered every month through the system during the closing process and a file is generated by the EDP for uploading to IT Authorities. Income Savings are dealt by ledger groups.
- iv. **CPWD:** A master for CPWD rent is created in system. Any addition, deletion and modification with reference to the intimation received from CPWD Authorities is dealt by CC Section.
- v. **Postal Life Insurance:** PLI policies receipt and recovery thereof is centrally dealt by the CC Section. PLI Schedule is generated by EDP after closing and handed over to CC Section for necessary action.
- vi. **New Pension Scheme:** NPS Cell is created in PAO for dealing with New Pension Scheme. NPS recovery for each month is being made by system during the closing process and after closing NPS upload file is generated by EDP and handed over to NPS cell for uploading.
- vii. **Stop Payment:** The request for Stopping Pay and restoring pay received from various units is dealt by the CC Section.
- viii. **Updation of Bank Details:** The updation of Bank Details if GREF personnel changes their Bank Accounts due to transfer is dealt by CC Section.
- ix. **Dak diarisation:** The Dak received by PAO is centrally received in Record Section and diarized in and distributed to concerned sections.
- x. **Contingent Bill:** The Contingent Bill items received from the units in the Ledger Groups and CC Sections through Record Section are dealt by the Ledger Groups and CC section.

In the skylark system following important work is carried out in EDP.

189. Closing of Account

Before proceeding for closing of monthly accounts the following confirmation will be made:-

- a. All the DO II batches handed over to Ledger Groups for Preliminary scrutiny and processing have been processed by the Ledger Groups.
- b. Intimate all the Ledger Groups/sections regarding the non availability of on-line connection during the closing of accounts is in process.

Following Steps are to be followed for the closing of monthly accounts.

- a. Tally the Opening Balance (Debit and Credit) in Employee deduction and Fund summary with the closing balance of previous month.
- b. Take Backup before starting closing.
- c. Run the query and note down the number of records in each table.
- d. Re-indexing of Tables.
- e. Closing of Accounts. The closing process will start the closing of accounts which will be carried out 1000 per batch.
- f. After the closing process is over run the query to check that all the accounts are closed. In case all accounts are not closed drop the existing database and create new database with name skylark and restore the backup taken before closing and rerun the closing process.
- g. When all the accounts are closed run the query to ensure that total credits and total debits are tallied.
- h. Generate Abstract of Receipt and Charges.
- i. If Abstract of Receipt and Charges is tallied take backup as "Backup Before Ecsgen (mmyy).backup".
- j. Generate NEFT files. This process will generate the following files.
 - i) Absent (mmyyyy).
 - ii) Nobankac (mmyyyy).
 - iii) Nodo (mmyyyy).
 - iv) Stop paymt (mmyyyy).
 - v) Ecsgen (mmyyyy).
 - vi) Ecsgen Controls.
 - vii) Ecsgen.sh:- Run this shell script as "sh ecsgen.sh" .This will write the entitlement amount in the ECS Table.
- k. Generate Abstract of Receipt and Charges. Ensure that Abstract of Receipt and Charges are tallied and variation between the previous month abstract and current month may watched and ensure that the variation is not huge.
- l. Take Backup as "Backup after Ecsgen (mmyy).backup".
- m. Close the Fund Accounts. This program generates an output file fundupd.sh the shell may be executed.
- n. Generate Fund One line Report.
- o. Generate Punching Medium.
- p. Generate Cheque Slip.
- q. Generate the Text file for uploading to Bank.
- r. Take backup as "Backup after closing (mmyy) backup".

- s. Generate the Object Files for Monthly Pay Slip.
- t. Generate Monthly Pay Slips and CCO 9 and uploading the same on dynamic website of PAO (GREF).
- u. Generation of various files and Reports.
 - i) NPS upload file
 - ii) Form24(Income Tax Files)
 - iii) Debit Balance Report
 - iv) Credit Balance Report
 - v) PLI Schedule.
 - vi) MIS Report
 - vii) Project wise expenditure Report
 - viii) Loan Schedule Report
- v. Month Opening. Run the Month Opening Activity.

CHAPTER - IX

FUND CELL

190. A Fund Cell has been created in PAO (GREF) w.e.f. the first working day of October 2011. It is responsible to deal with claims related to GP Fund (Part Final withdrawals from GPF and final settlement of GPF), However the cases like transfer of GP FUND (in case of technical resignation of GREF personnel who joins another Central Govt. department) will be dealt with by the concerned Ledger Groups which maintains their IRLAs.

The salient features of Fund Cell are:

- a. Clearance of GPF claims expeditiously..
- b. Payment of GPF to the bank account of the individual through e-mode.

Main functions of Fund Cell:

191. (a) Final withdrawal and final settlement claims of GP Fund will be received in the Fund Cell from the Record Section.

(b) Fund Cell will maintain separate registers (format given below) for final withdrawal claims and claims of final settlement. The details of claims passed in audit will be noted in the Final Withdrawal Register or Final Settlement Register as the case may be.

Sl. No.	GO/GS No.	Name	Unit	Amount	Initials		
					Auditor	AAO	SAO/AO

(c) Audit of Part final withdrawal Claim:

While auditing payment of part final withdrawal claim, it will be seen that:-

- (i) It has been preferred on form IAFA-115 (Contingent Bill).
- (ii) The contingent bill is duly completed, receipted by the claimant over a revenue stamp and countersigned by an officer, authorized to do so.
- (iii) The claim is admissible under GP Fund Rules and the amount has been duly sanctioned by the competent authority.
- (iv) The details of the final withdrawal/temporary advance taken during the last two years are attached with the claims duly countersigned by the competent authority.
- (v) The amount sanctioned is admissible under rules and is also within the permissible limits of the credit balance as on date.

After passing of Part Final Withdrawal claims manually, data will be entered in SKYLARK System by the Auditor concerned, and then it will be submitted to the AAO concerned and finally to the SAO/AO concerned. After approval of SAO/AO concerned, the data will be saved to the SKYLARK System. Punching Medium, Cheque Slip, e-transfer file and nominal roll regarding PFW (part final withdrawal) will automatically be generated after approval of SAO/AO concerned.

Fund Cell will hand over the cheque slip, punching medium and nominal roll to the D Section in triplicate. D section will prepare cheque for the total amount and forward the same to the bank and take action for crediting the bank accounts of the concerned officers/personnel. A copy of nominal roll will be handed over to the EDP by fund cell for uploading on the website of PAO (GREF).

Finalized claims are to be kept by Fund Cell, and it is to be kept batch wise separately.

(d) Audit of Final settlement of GPF Claim:

When a subscriber quits service or becomes non-effective due to superannuation/death/discharge etc., the amount standing to his credit in the fund shall be payable as stipulated in GP Fund Rules.

Claim for final settlement of GP Fund will be examined as under:-

- i) The application has been made in the proper format.
- ii) It is completed in all respects and duly signed/countersigned by the competent authority.
- iii) The part II order in support of the casualty has been cited by the unit authorities (a copy thereof attached) and that the same is in order.
- iv) A no demand certificate issued by the competent authority to do the same has been attached with the application.
- v) Particulars of recoveries/payments during 12 months preceding the retirement date from the last CCO-9 to the date of retirement have been correctly completed.
- vi) Form 'E' for quitting the service, quoting month of discontinuation of GP Fund subscription has been attached along with the application.

The claims for final settlement in death cases are passed on priority basis. However in the case of resignation, dismissal, voluntary retirement cases, debit/credit position is verified. Claims for final settlement, in cases of retirement on attaining the age of superannuation, can be preferred three months before the date of retirement. Such claims will be passed subject to the condition that the amount will be credited to the bank account on the first of the month following the month of retirement. Such claims passed in audit are kept in separate folders, month wise.

(e) Storage of the finalized claims:

The GP Fund final settlement finalized claims are kept in the jackets of the concerned retirees.

(f) Mode of payment in Final Settlement of GPF Cases:

Payment regarding final settlement of GPF will be made through Payment Authority, which will be issued to the OC concerned unit.

Chapter -X

NEW PENSION SCHEME CELL

(NPS Module)

192. The Government of India (GOI) has introduced a new Defined Contribution Pension Scheme under New Pension Scheme 2004 (NPS) replacing the existing systems of Defined Benefit Pension System vide Government of India, Ministry of Finance, Department of Economic Affairs Notification, dated 22nd December 2003. The New Pension Scheme came into operation with effect from 1st January 2004 and is applicable to all new employees to Central Government service, except to Armed Forces, joining Government service on or after 1st January 2004. The employees of Central Autonomous organizations, State Governments/Union Territories (UTs) and the Autonomous organizations of the respective State Government/UT are also eligible to join the NPS. The employees who join the NPS will be known as “Subscribers” in the NPS. In future, the GOI may decide to allow voluntary subscribers to participate in the NPS. The GOI established Pension Fund Regulatory and Development Authority (PFRDA) on 10th October 2003 to develop and regulate the Pension Funds under the NPS. PFRDA has appointed National Securities Depository Limited (NSDL) as the Central Record Keeping Agency (CRA) to maintain the records of contribution and its deployment in various pension fund schemes for the employees. NSDL has, accordingly, taken over the roles and responsibilities of the Central Pension Accounting Office (CPAO) with regard to the NPS. Therefore, NSDL is referred to as CRA. Standard operating System (S. O.P) has been published by NSDL for guidelines and action accordingly.

Procedure to be followed in PAO (GREF)

193. The following procedure will be adopted in the PAO (GREF) in respect of recruits who joined in B.R.O. on or after 01 Jan 2004.

a) Dak Section will take action as under:

- Recruit DOs II as per appendix J published by the Record office GREF Center will be received in Dak Section.
- Dak Section will forward these DOs II to DO II Cell.

b) DOII Cell will take action as under:

- An auditor in DOs II cell will prepare a batch of these recruit DOs II.
- A batch with Batch NO, Month Year and listing of DOs II will be forwarded to E.D.P. Center.

c) E.D.P Center will take action as under:

- E.D.P. Center will enter a data in the SKYLARK system.
- E.D.P. will generate soft copy of DOs II batch and validate the data.
- After validation of DOs II, the system will open I.R.L.A of the individual concerned.
- System will generate a unique 16 digit Permanent Pension Account Number. (PPAN) as per the requirement of NSDL.
- System will recover the N.P.S. Self Contribution of 10% of the Basic Pay + G.P. +D.A. + N.P.A. (if applicable) from the following month of joining in B.R.O.
- Govt. will make equal matching Contribution.

d) During the recovery of NPS subscription E.D.P. will watch the following:-

- During suspension, the subscription will be recovered as per salary received by the individual.
- On revoking/regularizing suspension or otherwise, the subscription will be based on the emoluments to which he was entitled on the first day after his return to duty.
- The subscription will be based on emoluments allowed for the period of suspension.
- During the AWL/OSL, subscription will not be recovered from the individual concerned.
- During E.O.L, including those on medical grounds, contribution will not be recovered from the individual concerned.
- The recovery of N.P.S. subscription will be reflected in Monthly Pay Slip of the individual concerned.

e) A register will be maintained for SCF upload (Transaction ID) and NPS remittance (Cheque / NEFT) to Trustee Bank. (Appendix-2 SR NO 32)

f) A detailed procedure will be followed as per SOP at Annexure A to obtain the PRAN and Pran kit from N.S.D.L.

g) After getting PRAN of the individual concerned from NSDL, PRAN of the individual will be added in Skylark system. After addition, system will recover monthly subscription with arrears from the month following the date of appointment.

194. Steps in preparation and upload of Subscribers Contribution File (SCF) by PAO

i. Preparation of SCF using File Preparation Utility (FPU).

ii. Validation of the SCF using File Validation Utility (FVU).

iii. Uploading SCF to the NPSCAN System using I-Pin allotted to the PAO/CDDO.

195. Detail procedure to carry out above mentioned step will be followed by PAO (GREF) as per S.O.P for preparation /validation /uploading of SCF to the NPSCAN System.

196. Additional Relief on Death/Disability of Government servants

197. Additional Relief on death/disability of Government servants covered by the new defined contribution Pension system (NPS) OM dated 05/05/2009.

198. Procedure of withdrawal request of the premature existence

- In case of withdrawal request of the premature existence, the procedure laid down in NSDL letter No AS/PM/SS/AG/201228546 dated 24/07/2012 will be followed.

Appendix-2 SR NO 5

Register of NPS Remittance (Cheque/Neft) to Trustee Bank.

Sl No	NPS Voucher No	Salary Month	Type of SCF (regular/correction/arrears)	Number of subscribers	Employee Contribution Amount	Govt. Contribution Amount	Total Contribution Amount	Transaction ID
1	2	3	4	5	6	7	8	9
Date of Transaction	Cheque No & date	Cheque Amt.	Date of forwarding of cheque to Trusty Bank/Branch or date & no of EFT	UTR No/Finnacle ID and date	Date of Matched and Booked	Progressive total of remittances during the financial year	Signature Nodal Officer (NPS)/SAO/AO	Remarks
10	11	12	13	14	15	17	18	19

Annexure –A

1. PAO (GREF) will be responsible for carrying out the following activities:

- Consolidate DDO (GREF CENTER) registration form and forward it to CRA for registration.
- Facilitate registration of Subscribers by consolidating the Application for allotment of PRAN received from the concerned DDO (GREF CENTER) and forwards it to the CRA-FC.
- Upload Subscriber Contribution File (SCF) to NPSCAN system. SCF will contain Subscriber wise details of pension contribution such as PRAN, Pay month and year, Subscriber Contribution amount and Government Contribution amount etc.
- PAO (GREF) will deposit the contribution amount in the Trustee Bank as per the SCF uploaded in NPSCAN. This contribution amount will be invested in various schemes of PFM, based on the Scheme Preference of Subscribers for which SCF has been uploaded.
- PAO (GREF) will update through NPSCAN, the Switch requests, New Scheme Preference requests, Withdrawal Requests, the request for change in Subscriber details received from Subscribers
- PAO (GREF) will raise grievance on behalf of DDO (GREF CENTER) and the Subscriber.
- PAO (GREF) will resolve the grievance raised against it by any entities in the CRA system.

However, before performing the above-mentioned functions, PAO (GREF) shall have to register itself with CRA. For registering in CRA system, PAO (GREF) will follow the guidelines given in STANDARD OPERATING SYSTEM (S.O.P) PUBLISHED BY N.S.D.L.

- On successful registration in the CRA system, the PAO (GREF)/DDO (GREF CENTER) will be identified by Reg. No. allotted by CRA.
- PAO (GREF) will be allotted one single T-Pin and two user IDs and two I-PINs. Same I-Pin can be used for logging into NPSCAN and CRA system.
- The PAO (GREF) will have to log into NPSCAN with the user ID and I-Pin as the password and agree the online terms and conditions available at NPSCAN for the purpose of accessing NPSCAN/CRA system.

2. Change in PAO (GREF) Details:

- PAO (GREF) will have to notify CRA about any changes in the details provided to CRA at the time of registration such as contact details, authorized signatory details, department details etc. by submitting a request for change in Nodal office details as per procedure described in S.O.P.

3. Procedure to be followed by PAO (GREF) for Subscriber Registration:

- PAO (GREF) will forward the physical form (S1) to CRA.
- The PAO (GREF) is entrusted with the responsibility with registration of Subscribers.
- PAO (GREF) will forward the Subscriber PRAN kit to the DDO (GREF CENTER) for onward distribution to the Subscribers.

4. Procedure to be followed by PAO (GREF) for consolidation and dispatch of Subscriber

Registration forms to CRA-FC:

- The PAO (GREF) has been entrusted with the responsibility of forwarding the physical form (S1) of the Subscribers. The pre-condition for the registration of Subscribers will be that the DDO (GREF CENTER), PAO (GREF) and Pr.AO [PCDA (B.R)] with whom Subscriber is attached are registered in the CRA system. PAO (GREF) will facilitate the registration of the Subscribers who come under DDO (GREF CENTER) associated with the PAO (GREF). The registration of the Subscribers will be carried out through the Facilitation Centre (CRA-FC) printed by the CRA.

5. Duty of PAO (GREF) FOR SUBMISSION OF PHYSICAL FORMS (S1):

- P.A.O.(GREF) will receive the duly filled Physical forms (S1) from the GREF CENTER, verify the details and consolidate the Physical forms(S1) for allotment of AN received from GREF CENTER along with the covering letter (Annexure S5) and submit it to CRA-FC along with a PAO(GREF) covering letter as per Annexure S6.
- CRA-FC is the facilitation centre printed by CRA for the purpose of accepting the Physical forms (S1) for allotment of AN.
- The PAO (GREF) covering letter (Annexure S6) shall contain the details of Physical forms (S1) for allotment of AN.

6. Procedure to be followed for acceptance/rejection of physical forms (Annexure S1)

- As per S.O.P guidelines CRA-FC will accept only those physical forms (Annexure S1) not having any discrepancy.
- For accepted physical forms (Annexure S1), provisional Receipt containing the provisional Receipt number (N), number of forms submitted by PAO (GREF), number of forms accepted by CRA-FC and number of forms rejected by CRA-FC will be received by CRA-FC.
- In case of any discrepancy in any of the forms, rejection Memo in case of rejections by CRA-FC will be received in PAO (GREF). PAO (GREF) will intimate the details of such individual to GREF center and will request to instruct the unit authorities to intimate the individual concerned to forward the fresh physical form (Annexure S1) duly filled as per guidelines given in SOP in duplicate and forward the same through GREF center to PAO(GREF) for necessary action and onward transmission to N.S.D.L

7. Procedure to be followed for action on Request For Change/correction in Subscriber Master Details And /Or Reissue of I-Pin/T-pin .AN Card.)
 - As per guidelines given in SOP PAO (GREF) will follow the procedure for updation /modification of Form S2 in NPSCAN.
8. Procedure to be followed for action on Request for change in signature and /or change in Photograph.
 - As per guidelines given in S.O.P, PAO (GREF) will follow the procedure for updation /modification of Form S7 in NPSCAN with forwarding memo .

CHAPTER-XI

D SECTION

199. The monthly closing of the MPS will be completed by 25th of the month. The EDP will print the monthly entitlement file/ nominal roll in 2 hard copies and 1 soft copy.
200. The nominal roll will contain details like GREF Number, Name, Unit Name, Amount and Bank A/c Number along with code.
201. The D Section will receive authenticated DP Sheet in duplicate along with class 1 PM, Nominal Roll in duplicate with soft copy from CC Section.
202. The D Section will pair details such as names of treasury, amount as noted in the passing encasement in the nominal roll with the DP Sheet including the specimen signature held on record.
203. The D Section will prepare consolidated cheque along with soft copy and forward it to the uploader for using SBI Corporate Account and further crediting it to GREF personnel. The D section will also prepare Schedule III.
204. The D Section will retain the first copy of the nominal roll and PM .The Second copy along with Schedule III and PM will be sent to CC for further action. Any discrepancy regarding payment to GREF personnel will be sorted out by D-Section in consultation with EDP and Ledger/Fund Section.
205. The D Section will obtain MRO from Bank in r/o rejected records, if any, and transmit the same to CC Section along with details thereof duly recording in the transit register and obtain acknowledgement from the CC Section in the register itself.

HQrs Office No. AT/VI/MPS/GREF dated 02/02/2011 and Audit I Sanction of HQ office No. AT/I/3510/MPS dated 18/04/2011.

Disbursement of the Fund Payments:

206. All payments of Fund Final withdrawal claims are made after checking the Record Section Dak ID. It will be ensured that no bill is admitted unless an ID number has been allotted to the claim in Office Automation.
207. All payments of GPF Withdrawal should be made through the computer system after verification of the individual's balances and not on a "Stand Alone" basis. D Section will prepare Cheque as per the guidelines stated above.

On receipt of the DP sheet from CC Section and two copies of the nominal roll and bills from EDP, D Section will prepare a consolidated Cheque along with soft copy.

The soft copy of the nominal roll will be handed over to uploader for uploading to GREF personnel's bank account.

Any discrepancy in the payment will be sorted out by D-Section in consultation with EDP and Fund Cell.

HQrs Office No. AT/VI/MPS/GREF dated 02/02/2011 and Audit I Sanction of HQ office No. AT/I/3510/MPS dated 18/04/2011.

Appendix-1			
showing the periods of retention of records in PAO (GREF)			
Sl. No	Description	Period of retention In PAO (GREF)	Remarks
1	2	3	4
01	(A) Non effective in respect of all personnel except the following	5 years after the discharge of the individuals from the date of final closure of accounts	
	(a) IRLAs of deputationists	5 years	
	(b) IRLAs where claims to arrears of pay allowances are under investigation.	5 years	
	(c) IRLAs where final payment of fund balances has been made to minors and or to persons other than minors but not in accordance with the nomination of subscribers. These will be retained for 25 years.	25 years	
	(d) IRLAs which have not been closed to NIL balance such as these of (i) Deserters, who are not administratively dismissed, and (ii) Prisoners of War	5 years 5 years 5 years	After being declared NE & regularization of debit balance as loss. After being declared NE
	(e) IRLAs of personnel killed/presumed killed or who otherwise die in service.	5 years	
	(f) IRLAs in respect of which pay and/or fund objections are outstanding	5 years	
(B) Documents:			
01	Chart showing the distribution of work in the Group	5 years	
02	Pay Books (IAB-64)	3 years from the date of their surrender to the PAO (the last pay book surrenders with the	

		service documents for final settlement for accounts will however be jacketed with the closed IRLA and retained as long as the IRLA is retained)	
03	Part II orders including EDP	6 years from the date of issue	
04	Aquittance Rolls and FA/FSNO lists	6 years	
05	Summaries of abstract of Receipts and charges (including PM) and AFPP Fund and PLI schedules in respect if closing of manual IRLAs	5 years	
06	Yearly Nominal Rolls	1 year after completion of comparison with IRLAs	
07	Imprest Accounts	6 years from the date of clearance of the account and settlement of all objections, queries therein	
08	Central Card Index (GREF MASTER)	This is being print out every ½ year by EDP in ascending order.	After one year of use.
09	Register (IAFA 492) showing the description of documents destroyed	4 years after the destruction of the document mentioned therein.	
10	Aquittance Rolls Control Register	6 years after the date of completion and entries in the register.	
11	Print out of EDP Acquittance Rolls and research item	6 years after the last item in the register has been cleared.	
12	Top sheets of Acquittance Rolls form IAFF 3017	2 years	
13	Monthly acknowledgements of Acquittance Rolls form X IAFF-3018	2 years	
14	Register of FRMOs	6 years	

15	Register of UDFAMOs	6 years	
16	Register of Misc. debit Vrs	5 years	
17	Resister for verification of proof of payments of FAMOs/FSMOs etc.	6 years	
18	Register of Pay Books	5 years	
19	Register of IRLAs newly opened	2 years	
20	Register to watch the receipt or IRLAs from other PAOs	2 years	
21	Register to watch final settlement of accounts	10 years after all the NE IRLAs entered in the register are destroyed.	
22	Gazetted Officers sampling register	2 years	
23	Test check register of Acq. Rolls, Contingent Bills etc.	2 years	
24	Register of irrecoverable debtor balances in IRLAs written off.	5 years	
25	Register to watch the regularization of debtor balances in NE IRLAs	5 years	
26	Register showing receipt and disposal of half yearly nominal rolls.	2 years	
27	Register of provisional recoveries effected for want of pay books from individuals on release/discharge.	3 years	

28	UDFAMO List	3 years	
29	Register showing expenditure incurred without sanction	5 years	
30	Register for recording sanctions accorded for a limit period.	5 years	
31	Register of debtor balances in effective accounts (loose leaf proforma)	1 year after the account comes to credit balances.	
32	Control Register of Imprest Accounts	3 years	
33	Imprest Holders Ledgers	3 years	
34	Register of losses in Imprest	3 years	
35	Register of objections and observation on Imp. Accounts	3 years	
36	Imprest Accounts correspondence files	3 years	The file containing the specimen signature of Imprest Holders will be retained for six years from the date of final closing of Imprest Accounts.
37	Files containing demands from Regional CsDA in respect of payments made to Imprest Holders.	1 year	
38	Daily Journal of Acquittance Rolls	1 year	
39	PAO month wise daily statement of Acq. Rolls including (Form V).	1 year	
40	Daily Summary of total amount of Acq. Rolls received and listed to other	1 year	

	PAOs/Ledger Group of own PAO.		
41	Abstract of Imprest wise total	1 year	
42	File containing PM /Broad Sheet and correspondence connected therewith.	3 years	
43	File containing JCDA (Funds) printed list, reconciliation, statements and other correspondence connected therewith.	3 years	
44	Dispatch Register of Acq. Rolls	3 years	
45	Reconciliation Register of rejected Aquittance rolls	3 years	
46	Imprest Accounts objection file	3 years	
47	Suspense Ledger 04/018/65 04/020/61 etc.	3 years	

APPENDIX- 2

FLY LEAF INSTRUCTIONS

Serial No. 1

Fly leaf instructions for the maintenance of register for allotment of Imprest Account Numbers.

OBJECT: For recording Field Imprest Account Nos. allotted to Task Forces / Project and the Nos. of Cash Requisition Books initially supplied to them etc.

1. The register will be maintained in the proforma prescribed in para 58.
2. On receipt of applications from Task Forces / Projects duly supported by the Sanction accorded by the CA for opening an Imprest Account, Imprest Account NO. will be allotted PAO-wise serially and will be noted in columns 1 to 6 of the register. The entries will be initialed by the Auditor/AAO and the Officer IC in Col. 7 Column 8 of the register will be completed on receipt of acknowledgement from the Task Forces / Projects.
3. As and when intimation of the final closing of an Imprest Account is received from the PAO vide para 58 a note regarding the closure of the Imprest Account will be made against the relevant entry in the register under the initials of the AAO/SO(A) and the Imprest Account Number cancelled.
4. The register will be submitted to the Officer IC as and when Imprest Account Nos. are allotted.

Serial No. 2

Fly Leaf Instructions for the Maintenance of Register of Pay Books.

OBJECT: To keep a record of all completed pay books received from units.

1. The register will be maintained in the proforma given in Para 55. Particulars of all completed pay books received from Units etc. will be recorded in this register before they are passed on to Ledger Groups for verification and return for record in the Pay Book Library after noting in the relevant column of the register.
2. The register will be submitted monthly to the Head of the PAO together with a list of pay books outstanding for check.

Serial No. 3

Fly Leaf instructions for the Maintenance of Register of PLI premia

OBJECT: To ensure (i) that recoveries of PLI premia are affected from all policy holders and (ii) that the names of the policy holders not included in the schedules have been correctly shown below the last entry as required in columns 2 and 5 of the schedules.

1. The register will be maintained in IAFF-3069. The entries in the register will be compared with those in the schedules received from the Director, PLI Calcutta to verify that no names have been omitted by that office and recoveries have been effected through IRLA in all cases.

2. On the first of each month this register should be endorsed by the Head of the PAO with a certificate to the effect that the completed PLI Schedules for the month in respect of all the persons entered in the register (including those freshly notified in the PLI schedules received from the Director, PLI, Calcutta) have been dispatched together with the Punching Medium to the Main Office after due recoveries in IRLA.

Serial No. 4

Fly Leaf Instructions for the Maintenance of Register for Watching Final Settlement of Accounts.

OBJECT: To watch the prompt finalisation of accounts in respect of individuals who become non-effective.

1. The register will be maintained in IAFF-3073. On receipt of non-effective proforma along with copies of the Part II Order notifying release / discharge from the Regt. / Corps centre, the relevant columns of the register will be completed before they are passed on to ledger groups. In case of local discharge / release etc. the relevant columns of the register will be completed with reference to extracts and the non-effective proforma and the necessary documents will be immediately called for from the Officer IC Records, if not already received.
2. The prompt finalisation of the cases will be watched and the non-effective, proforma and the service documents will be returned to Task Force / project Officer IC Records after completion of the relevant columns in the register.
3. The register will be utilized to render statistics to the Main Office through the medium of the IRLA progress report regarding IRLA closed / to be closed and will be submitted to the Officer I/C every week.

Serial No. 5

Fly Leaf Instructions for the Maintenance of the Register of Half Yearly Nominal Rolls.

OBJECT: To watch the receipt and disposal of half yearly nominal rolls submitted by Task Force / project.

1. The register will be opened in manuscript and kept up to date with reference to the lists of units mentioned in para 145. The names of all Task Force / project and formations will be recorded in this register and it will avoid the columns mentioned in Annexure 'E' in para 186 against the names of the units. The register will be completed on receipt and after pairing of nominal rolls by ledger groups.
2. The register will be submitted to the Office IC by the 5th May and November each year.

Serial No. 6

Fly Leaf Instructions for the Maintenance of Register For the preparation of Estimates under Major Head LX-III/82-Defence Services Non-Effective Main Head 1/1-Army.

OBJECT: To keep a record of the notification of "awards" and "rewards" etc and statistics regarding the number of personnel, who would come up for release during the year with a view to facilitate the preparation of the estimates under Non-effective heads.

In order to ensure that the financial implications of policy decisions “on release” are properly assessed and correctly reflected in the periodical estimates under the non-effective heads, Head of PAOs will discuss such questions with the Group/Centre Commanders/Officer IC. Records during their periodical conferences envisaged in Para 2 of A.O. 60/53 and arrive at the number of personnel, who would come up for release either through normal wastage or through special release programme. The decisions reached in such conference as well as other notifications of awards and rewards etc. affecting the non-effective heads will be noted in a register. This register will be consulted at the time of submission of reports regarding periodical estimates. This register will be submitted to the Officer IC along with the above report on the due dates.

Serial No. 7

Fly Leaf Instructions for the Maintenance of Register for Watching Transfer of IRLAs to Deputationists Group of CC or Issue of LPCs to Offices / Departments.

OBJECT: To watch the transfer of IRLAs to other PAOs when inter-corps or inter-regimental transfers of individuals take place or issue of LPCs to other offices when individuals are transferred to the payment of another audit officer.

1. The register will be maintained on IAFF-3075. Columns 1 to 7 of the register will be completed with reference to extracts of Part II Orders received from Ledger Groups. The prompt transfer of IRLA / Issue of LPC will be watched through this register. On receipt of IRLA/LPC from Ledger Groups, the particulars will be entered in the remaining relevant columns of the register and the IRLA/LPC will be forwarded to the party concerned with a forwarding memo and receipt of acknowledgement will be watched.
2. The register will be submitted to the Head of the PAO monthly.

Serial No. 8

Fly Leaf Instructions for the Maintenance of Register for Watching the Receipt of IRLAs to Deputationists Group of CC or Issue of LPCs to Offices / Departments.

OBJECT: To watch the receipt of IRLAs from other AOs when inter-corps or inter-regimental transfers of individuals take place or LPCs from other offices, when individuals are transferred from the payment of another audit officer.

1. The register will be maintained on IAFF-3074 Columns 1 to 9 of the register will be completed with reference to extracts of Part II Order and copy of communication calling for IRLA/LPC received will be watched through this register. IRLA on receipt from the other PAO will be passed on to Ledger groups, after completion of the remaining relevant columns, through this register. On receipt of LPC Columns 10,13 to 15 and 17 of the register will be completed and the LPC will be passed on to the ledger group, for opening an IRLA and the initials of the Auditor/AAO/SO(A) to whom the LPC has been passed on will be obtained in the “Remarks” column. When the IRLA opened with reference to LPC, is received from ledger group, a card will be opened and the IRLA will be returned to the ledger group through the “Register of Cards Opened”.
2. Any delay in receiving LPCs/IRLAs will be promptly brought to the notice of the Main Office through the medium of IRLA progress report.
3. The register will be submitted to the Head of the PAO monthly.

Serial No. 9

Fly Leaf Instructions for the Maintenance of Register for Watching Regularisation of Debit Balance on Final Settlement of Accounts.

OBJECT: To watch the regularization of the debit balances received on final settlement of A/Cs.

1. The register will be maintained in the proforma given in Para 283 OM Part X. When the IRLA exhibits a debit balance on final settlement of accounts, the particulars will be recorded in this register and the regularization watched. The number of items shown in the register at the end of the month should agree with the number shown in statement 'B' to the IRLA progress report.
2. The register will be submitted to the Head of the PAO monthly.

Serial No. 10

Fly Leaf Instructions for the Maintenance of Register of Former Service Claims admitted in Audit.

OBJECT: To keep a record of all former service claims admitted in Audit.

1. The register will be maintained centrally on IAFF-3071. Particulars of all former service claims admitted by the PAOs will be recorded in this register.
2. The register will be submitted to the Head of the PAO monthly.

Serial No. 11

Fly Leaf Instructions for the Maintenance of Control Register of Imprest Accounts.

OBJECT: For recording full particulars of the Imprest Account and for watching the receipt of the Imprest Account and to record the check exercised thereon.

1. The register will be maintained on IAFF-3058 as a record of all Imprest Accounts due to PAO and will contain two pages for each Imprest Holder. At the end of the register an index of the Imprest Account Numbers allotted by the Main Office will be kept.
2. After audit of Imprest Accounts, the register will be submitted to the Head of the PAO with all relevant columns duly posted for completion of the last column with his dated initials, after approval of acknowledgement of observations / objections as the case may be.

Serial No. 12

Fly Leaf Instructions for the Maintenance of Register of Objections / Observations on Imprest Accounts and Supporting Vouchers.

OBJECT: To ensure perfect control in regard to the pursuit and settlement of objections and observations on Imprest Accounts and supporting vouchers.

1. The register will be maintained in the proforma given in Para 68. Action taken by the PAO for the clearance and the date of the oldest objection and any other relevant information will be recorded in the "Remarks" column.
2. The register will be submitted to the Head of the PAO by the 5th of each month.

Serial No. 13

Fly Leaf Instructions for the Maintenance of Acquittance Roll Control Register.

OBJECT: To watch the speedy adjustment of Acq. Rolls pertaining to the Local Ledger Groups.

1. The register will be maintained on IAFF-3061. Separate register will be maintained, or if found convenient separate pages in a register may be allotted for each category of Acquittance rolls. The register will start afresh for every month and will be fully self-contained and should exhibit against each Acquittance roll the progress of adjustment until the entire month is cleared.
2. The Acquittance rolls pertaining to the local ledger groups after preliminary scrutiny will be entered direct in the Control Register. Acquittance Rolls scheduled by other PAOs will be transmitted to ledger groups only after entering them in the control register.
3. The register will be submitted to the Head of the PAO monthly.

Serial No. 14 - Blank

Serial No. 15

Fly leaf Instructions for the Maintenance of Reconciliation Register of Rejected Acquittance Rolls.

OBJECT: To keep a record of Acquittance Rolls rejected and relisted.

1. The register will be maintained on IAFF-3060. All rejected Acquittance rolls will be entered in this register. The entry in the register will be made only after entering the items in the relevant columns of the dispatch register for Acquittance rolls (IAFF-3059) in the case of other PAOs and in the Acquittance Rolls Control Register (IAFF-3061) in the case of local ledger groups. Items entered in IAFF-3059 and in IAFF-3060 will be cross linked with the relevant items in IAFF-3060. The rejected Acquittance rolls will then be dispatched to the correct PAO to which they pertain in the usual manner.
2. The register will be submitted to the Head of the PAO monthly.

Serial No. 16

Fly Leaf Instructions for the Maintenance of Register of Undisbursed FRMOs.

OBJECT: To control the receipt of adjustment of undisbursed money order lists.

1. The register will be maintained on IAFF-3066. All lists of undelivered FRMOs. FSMOs (Pay), casual remittance, special family allowances, subsistence allowance and retaining fee will be entered in this register before they are passed on to the ledger groups for affording the credits under the heading "Other Credits" in Part IV Accounting sheet IAFF-1019 (Inner) of the men concerned and return. Separate register will be maintained for undelivered AFPP Fund money orders. All lists of undelivered FSMOs (Fund) will be entered in this register before they are passed on to the Ledger Groups for affording credits in the AFPP Fund Accounts of the men concerned and return.
2. The register will be submitted to the Head of the PAO monthly.

Serial No. 17

Fly Leaf Instructions for the Maintenance of Register of Losses in Imprest Accounts.

OBJECT: To keep a record of all losses in the Imprest Accounts and watch their finalisation under orders of Competent Financial Authorities.

1. The register will be maintained in the proforma given in Para 73. An entry in this register will be made immediately indicating that loss has actually occurred. This register will be personally examined by the Head of the PAO to ensure that proper action is taken to pursue the cases to finality.
2. The register will be submitted to the Head of the PAO monthly.

Serial No. 18

Fly Leaf Instructions for the Maintenance of Register of Aquittance Roll Items under Research.

OBJECT: To watch the speedy adjustment of Aquittance Rolls items under Research.

1. The register will be maintained in IAFF-3063. Those items of Aquittance rolls which are not easily adjustable and require further research and / or reference to Imprest Holders will be entered in this register. The AAO will ensure that all outstanding items which cannot be adjusted have been entered in the register. A very close watch will be kept on the items entered in the register to ensure that these outstanding items are adjusted expeditiously.
2. The register will be submitted to the Head of the PAO monthly.

Serial No. 19

Fly Leaf Instructions for the Maintenance of Register of provisionally Closed Accounts.

OBJECT: To watch the finalisation of accounts provisionally closed in the absence of pay books.

1. A simple register in manuscript with the columns, serial number, regimental number, rank and name of the individual, name of the task force/project, date on which the individual proceeded on release/discharge etc., date on which the account was provisionally closed and the date on which the account was finalized will be maintained. Entries in the register will be scrutinized and prompt action taken to review the IRLAs 3 months after the date of provisionally closing of accounts.
2. The register will be submitted to the Head of the PAO monthly.

Serial No. 20

Fly Leaf Instructions for the Maintenance of "Discrepancy Register".

OBJECT: To watch settlement of discrepancies which are not rectified on the spot.

1. The register will be maintained in the proforma given in Para 161 by each ledger group. Discrepancies noticed in the review which are not rectified on the spot will be entered in this register under the dated initials of the Review Group AAO/. The AAO ledger group will

be responsible for progressing the items entered in the register towards a speedy settlement or finality.

2. The register will be submitted to the AAO/Section Officer on the 5th of each month.

Serial No. 21

Fly Leaf Instructions for the Maintenance of Register For Obtaining Selection Orders of the Head of the PAO for Conducting Review.

OBJECT: To obtain the selection orders of the Head of the PAO on a weekly programme.

1. The register will be maintained in the proforma given in Para 159 by each Review Auditor. The register will be submitted to the Head of the PAO on the 5th of each month.

Serial No. 22

Fly Leaf Instructions for the Maintenance of Register of Record of Sanctions to Expenditure for a Limited Period.

OBJECT: To keep a watch over expenditure sanctioned for a limited period and to ensure that it is admitted beyond that period without further sanction.

1. The register will be maintained in the proforma given in Para 183. The date of expiry of any sanction will be made known in time by the Review Group to the Ledger Groups.
2. The register will be submitted to the Head of the PAO monthly (5th of each month) incorporating a certificate that no expenditure beyond the date of sanction has been admitted in audit. The register will also be submitted to the Reviewing Officer during his periodical review for examination.

Serial No. 23

Fly Leaf Instructions for the Maintenance of Gazetted Officer's Sampling Register.

OBJECT: To keep a record of the checks by way of sampling exercised by Gazetted Officers in PAOs.

The register will be maintained in the proforma given in Para 143 by each Gazetted Officer and will be submitted once a month to the Head of the PAO where the officer's strength is more than one.

Serial No. 24

Fly Leaf Instructions for the Maintenance of Test Check Register of AAO.

OBJECT: To keep a record of the items of test check carried out by AAO of ledger groups (and by AAO Review Group in respect of special items of check carried out by him).

1. The register will be maintained in the proforma given in Para 144 for recording details of test checks carried out except the test checks conducted on Part II Orders which will be recorded in the proforma appended to Part II orders file where a cent per cent check is prescribed, the details will not be recorded in the register.

Serial No. 27

Fly Leaf Instructions for Advance Review Register for final settlement of G.P. Fund account of GREF Personnel.

AUTHORITY: GOI, MOD OM No. I-13(3)/85/O&M dated 25-5-85 and 19(2)/85/D (Civ-II) dated 2-12-85 forwarding OM of GOI, Min. of Personnel and Training, Administrative Reforms and Public Grievances and Pension (Department of Personnel and Training) No. 13(3)/84/PV dated 12-6-85.

OBJECT: To keep a record of Govt. servants who are due to retire in next 18--24 months watching for final settlement of GPF.

1. According to Govt. letters referred to above, all Task Forces / project organization should regularly send list of govt. servants, who are due to retire in next 18--24 months. On receipt of such lists from GREF units, their cases will be sorted out in settlement of months of retirements and recorded in the register month wise. The register will be in sequence of month-wise/year-wise recording say 10 pages for each month will be left for recording the case.
2. Further this register will be reviewed every month to call for application for final settlement of GP Fund in Part I one year ahead for the retirement and application in Para II, 3 months ahead of retirement.
3. On receipt of application in Part I, a review of the fund account will be conducted to call for month-wise information.
4. On receipt of application in Part II, the item will be transferred to progress register of final settlement of fund account through which the final settlement of fund account would be watched.
5. This register will be submitted to AO every month by 5th and to GO every quarter by 5th Ail, 5th of July, 5th of Oct. and 5th of January.

Serial No. 28

Fly Leaf Instructions for Maintenance of progress Register of Final Payment of GP Fund.

AUTHORITY: Para 191.

OBJECT: To watch the prompt finalisation of GP Fund Account.

1. All cases in which application for final settlement of Part I and II is received duly discontinuing the subscription for last three months will be entered. Similarly, in cases where intimation about discharge / death (other than superannuation) are received they will be recorded and final settlement papers called for.
2. The progress of each case will be watched by periodical review and reminders will be issued and noted in columns.
3. On receipt of all the required documents / information the fund account will be finalized and intimated to subscriber / NOK.
4. The date of receipt of contingent bill will be noted and the month of DV No. under which payment is made will also be noted.
5. This register will be reviewed with a view to watch receipt of contingent bill and ensure payment.

6. In case where contingent bill is not received within 6 months from the date of intimation these items will be transferred to unclaimed deposit head through TE and recorded in a separate register to be maintained for that purpose.
7. When all cases in a particular register are settled either by payment or by transfer to unclaimed deposit head a red diagonal line across the page will be drawn.
8. The register will be submitted to AO every month on 10th and Head of PAO once a quarter.

Serial No. 29

Fly Leaf Instructions for Maintenance of provisional Payment Register.

AUTHORITY: Para 53 Defence Audit Code.

OBJECT: To keep effective watch over the finalisation of provisional payment.

1. The register will be maintained in the following proforma :--
 - a) Name of the Task Force / project.
 - b) Name of the individual with GS/GO No.
 - c) Period of provisional payment.
 - d) Details of payment,
 - e) Reasons for provisional payment.
 - f) Remarks.
 - g) Initial of AAO.
 - h) Initial of AO.
2. The nature of provisional payment may be authorized by the Officer IC of section.

Serial No. 30

Fly Leaf Instructions for the Maintenance of Register of Recovery of Leave Salary and Pension Contribution in respect of Personnel Lent for Foreign Service.

AUTHORITY: Para 141 OM Part II Vol-I

OBJECT: To watch adjustment / recovery of leave salary and pension contribution / fund contribution in respect of individuals lent for Foreign Service from GREF.

1. The register will be maintained on IAF (PCDA) – 164.
2. The following details will be maintained in the register:--
 - i. Particulars regarding the deputationist as shown in the orders notifying their deputation or any subsequent order.
 - ii. The date by which the credit for contribution in each case are normally expected.
 - iii. Where standing arrangements exist with foreign employees for remitting the contribution, the period for which such standing arrangements with the foreign employer is intended to last and the rate which will be operative during the period.

- iv. Orders of PCDA for recovery of overdue contribution or contribution in arrears.
 - v. The cause of contribution ceasing to be realized on account of re-transfer/death/dismissal or any other cause.
 - vi. The amount of contribution debited against / recovered from the borrowing government / body / corporation etc. together with the voucher No. of P.M. etc. and No. and date of T.R.
3. The register will be submitted to Officer IC of the section on 10th of each month.

Serial No. 31

Fly Leaf Instructions for the Maintenance of Register for Opening new IRLAs.

OBJECT: To keep a record of all IRLAs opened and for which cards have been opened.

1. The register will be maintained on IAFF-3072, Particulars of all new IRLAs opened will be recorded in this register and each entry initialed by the Auditor / SOs (A) / AAO.
2. The register will be submitted to the Head of the PAO monthly.

APPENDIX 3

CHECK POINTS TO BE SEEN BEFORE FEEDING DATA TO COMPUTER.

Acquittance Rolls received by Imprest Group of PAO will be sent to EDP in batches on a day to day basis under a Top Sheet irrespective of number of items in a batch. The batches are to be numbered continuously for a quarter starting with 001.

EDP will take edit list of these batches in convenient lots but the control totals of each batch will be shown separately at the end of edit list of each batch. The batch numbers in the edit list are shown in the left hand top side of each page of the edit list.

The edit list when received back from EDP will be checked to see that:--

- (a) Batch total given in the edit list tallies with the batch total shown by Imprest Section in the top sheet.
- (b) All items marked with '*' are corrected.

Note : While correcting the edit list the following points may be kept in mind :

- i. Each line in the edit list, except the details of page totals in the validation list, is called of 'Record' which starts with a Sl. No. followed by the batch no. each column being called as a 'Field'.
 - ii. Any modification of a field is to be done by neatly rounding off the field, writing the correct value, above that and writing 'M' at the Right Hand side of that line. If a field is to be made as '0' or blank the correct value will be '999999' instead 0. In the case of first updation only error records and modified records are printed. If any record which is not printed is to be corrected, the SL. No. of the same may be found out from validation list, where are records are printed, write the SL. No. in the appropriate line, the corrected value below the appropriate column and 'M' at the right hand side. The same method may be used for deletion also.
 - iii. Any line (Record) is to be deleted by rounding off the SL. No. and writing 'D' at the right hand side of the line.
 - iv. Any line (Record) is to be inserted by giving all information as per the heading in the last sheet of the edit list of the batch with SL. No. as "99999" and 'I' at the right hand side of that line.
- (c) A reconciliation statement is prepared showing the page-wise corrections proposed for amounts separately for ACR and FRMO and tally with the manual total of the batch.

NOTE: Manual total of the batch should not be changed without the consent of the Accounts Officers concerned. The fact of amending the Manual total should be noted below the reconciliation statement.

- (d) Total No. of modification deletion and insertion for that batch may be given below the reconciliation statement.
- (e) The reconciliation statement may be signed by the AAO/SO (A) of the section.
- (f) The task holder controlling the flow of batches to EDP may collect the edit list duly corrected and send all the edit lists shown in the left hand top of the same together under a top sheet specimen of which is given below.
- (g) As far as possible, all batches should be cleared latest by IInd updation. Batches received first from EDP are to be sent back first. The following time-frame may be strictly adhered to for expediting cleaning.

For checking of validation list --- 2 days.

For checking updation list --- 1 day.

TOP LIST FOR ACR EDIT LIST

PAO (GREF)

Batch Nos.

QE.

Total No. of corrections:

Modifications:

Insertion:

Deletions:

SO (A)/PAO (GREF)

Date:

REGISTER OF CORRECTIONS POSTED

No. & date of correction			No. & date of correction		
1	2	3	1	2	3