रक्षा लेखा नियंत्रक का कार्यालय, गुवाहाटी उदयन विहार, नारंगी, गुवाहाटी-781171
OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS
UDAYAN VIHAR, NARANGI, GUWAHATI: 781171.
Ph. No: 0361-2640394, 2641142, FAX No: 0361-2640204,
*e-mail ID: cda-guw@.nic.in*

Important Circular No. 15

No. GEM-GUW/05/Circular/Vol-II Dated: 17/02/2023

To,

| | | | |
|---|---|---|---|
| 1. HQrs 101 Area PIN-908101 | 2. HQrs 51 Sub Area PIN-908651 | 3. HQrs 41 Sub Area PIN-908641 | 4. HQrs 4 Corps PIN-908504 |
| 5. HQrs 3 Corps PIN-908503 | 6. HQrs 2 Mtn Div PIN-908402 | 7. HQrs 5 Mtn Div PIN-908405 | 8. HQrs 21 Mtn Div PIN-908421 |
| 9. HQrs 56 Inf Div PIN-909456 | 10.HQrs 57 Mtn Div PIN-908457 | 11.HQrs 71 Inf Div PIN-908471 | 12.The CO FP (EC Kolkata), C/o 99 APO PIN-508942 |
| 13.CIJW School PIN-900446 | 14.NCC Group HQr Laitumukhrah Shillong-793003 | 15. 222 ABOD PIN-909222 | 16.151 BH PIN-903151 |

Sub : Processing of GeM bills – regarding.

Please refer to this office important circular No.47, Dated:28/04/2022 regarding processing of GeM online/offline bills by which some guidelines were issued to avoid rejections. However, it has again been observed that some of the units are still not following the guideline resulting in rejections and further delay in payment to the vendors. Non-compliance of instructions as under may also lead to reverse penalty and further complication at later stage. Therefore, it is once again requested that the units under your jurisdiction may be instructed for strict adherence to the following points:

- **Bills may be floated through GeM portal in online mode only.** No bills will be received through offline mode.
- **GeM online rejected bills may be re-processed through online mode duly rectifying reasons for rejections**.
- For online rejected bills and for which re-processing option in online mode is not available can be submitted in offline mode, however, screenshot from the GeM portal of the same must be enclosed with the bills where it is mentioned that above bills may be submitted in offline mode. If offline bills are floated by the Unit after online rejection adherence to CGDA IT & S Wing letter No. **IT-9620GeM1/2020-IT, Dated: 23.03.2021 (Copy enclosed)** should be ensured.
- Those bills which cannot be received online due to technical reasons at GeM Portal after complying with CGDA letter may be processed in offline. Such bills may be processed with separate contingent bill against each CRAC, Contract, Invoice, Urgency Certificate, Ink signed CFA sanction in revised Appx 'K' of DPM 2009, CRV in duplicate, Ink signed copy of ECS mandate and a Cancelled Cheque duly countersigned by the Competent Authority. However, for such type of bills, competent authority has decided to relax the condition of requirement of higher CFA sanction in cases where unit is not able to push the bill due to technical reasons at GeM portal. However, other requirements e.g.

**Annexure 'A' & a certificate** by the competent authority so as to avoid duplicate payments will be same. A format of Annexure 'A' and certificate is attached herewith.

- No post audit bills to be submitted through GeM portal e. g. ATG, ETG etc. Duplicate payments if any for the bill passed against post audit bill will be the responsibility of the Unit authority.
- **Financial sanction must be uploaded strictly as per revised Appendix 'K' of DPM 2009 in original (Ink signed by the CFA).** All the details viz. Item name, rate, quantity, amount, code head etc. in financial sanction must be shown clearly. IFA concurrence wherever required is to be uploaded with Financial Sanction file.
- **Uploading of noting Sheet, Xerox copy of sanction, unsigned copy of sanction and without date/stamp and financial sanction not as per revised Appendix 'K' of DPM 2009 will lead to rejection of the bill.**
- Code Head mentioned in the financial sanction will be required to match with the code head of bill processed. Proper selection of LCH & Sub-category is required to be selected to avoid rejection e.g. 01/415/01 (DGEME Cash), 85/415/01 (MON, ORDNANCE), 85/415/01 (LPSS) etc.
- Liquidation damages (LDs) should not be deducted as the same will be deducted at this end. Waiver of LDs if any by the buyer may be uploaded with financial sanction file/may be e-mail to GeM Cell via any gov.in/nic to **cdaguwgem.dad@govin**, in absence of which LDs will be deducted.
- Wrong selection of unit code/code head may lead to rejection due to non-availability of fund.
- Some of the Units are still processing/according sanction of IT bills against old code heads, which has become obsolete. List of correct new code heads of IT Category are under :

  **85/433/01 (IT Hardware), 85/433/02 (IT Software), 85/433/03 (IT Internet) 85/433/04 (IT Maintenance), 85/433/05 (IT Stationary & Consumables) and 85/433/06 (IT Training)**
- Fund availability/exact amount of fund in the concerned code head for which bills have been processed may be ensured before processing of bills. **Fund allotments may please be directly forwarded to Accounts Section, CDA, Guwahati if any.**
- **Non-uploading of correct tax invoices showing applicable GST of CGST, SGST/IGST taxes may also lead to rejection of the bill. It has also been observed the composite scheme dealers are supplying interstate goods and services, which are against the GST Rules: hence procurement from such suppliers should be avoided. Further, it is also seen that in tax invoices of regular GST registered suppliers no tax break up is mentioned, which is against the GST Rules, hence bills should be submitted to this office with proper tax invoices.**
- It may be variably be ensured that **HSN Code** is invariably mentioned in the supplier's tax invoice before processing the GeM bills as reflection of **HSN Code** in the Tax Invoice by the supplier is significant. It is also indicative of the stock in/stock out of the product from the supplier's stock inventory apart from the applicable rate of taxation of the item. Further, it is also possible that inter-state cartelization can be formed by suppliers from outside state routing their supplies through local composition suppliers in the destination state of supply leading to revenue loss to the state exchequer on account of IGST.

2. The contents of this circular may please be disseminated to your lower formations with a direction to strictly follow the guidelines to avoid unnecessary complication at later stage and to show correct data/picture in GeM-portal.

Dy. CDA (GeM-Cell)

Copy to:
The Officer-in-Charge : for uploading on CDA Guwahati website.
IT & S Wing (Local)

AO (GeM-Cell)

भारतसरकाररक्षामंत्रालय
Government of India Ministry of Defence
रक्षालेखामहानियंत्रक
Controller General of Defence Accounts
उलानबटारोड, पालम, दिल्लीछावनी-110010
Ulan Batar Road, Palam, Delhi Cantt – 110010
Ph- 011-25665863,25665763 , Fax- 011-25675030
Email: cgdanewdelhi@nic.in

**IT&S WING**

No: IT-9620GEM/1/2020-IT Dated:23/03/2021

E-mail

To,

All the PCsDA/CsDA,

Sub: GeM Bills - offline bill processing – clarification regarding

This is with reference to this office letter no. IT-9620GEM/1/2020-IT Dated 18/08/2020 vide which the offline processing of GeM bills was allowed after endorsement by next higher CFA.

2 This office has received references from the stakeholders to waive off the requirements in cases where unit is not at fault. Therefore, it has been decided to relax the condition of requirement of higher CFA sanction in cases wherein the unit is not able to push the bill due to technical reasons at GeM portal.

3 An annexure duly indicating the action to be taken for processing of offline bill for each of the rejection reason is enclosed as annexure 'A'.

4 It is also informed that the offline bills can be processed with the approval of Group Officer. Approval details are to be captured in Tulip alongwith bill details to allow the system to check for duplicate bills.

5 A monthly report of such bills may be forwarded to HQrs office through email.

This has approval of Addl. CGDA.

(Amit Kumar)
Sr. ACGDA(IT&S)

Copy to:

| | |
|---|---|
| The OSCC | For information please |
| The HQrs GeM Cell (Local) | |
| The HQrs IFA wing (Local) | |

(Karnaljit Oberoi)
Accounts Officer

Annexure 'A' to HQrs letter no. IT-9620GEM/1/2020-IT Dated:23/03/2021

**Online GeM bills rejection reasons**

| S. No | Rejection Reason | Offline processing instructions |
|---|---|---|
| 1 | Incorrect Unit Code | The handling mechanism is being developed by GeM. If the bill is rejected for this reason, the unit may raise the ticket with GeM and submit the ticket number alongwith offline bill. Higher CFA sanction not required in this case. |
| 2 | Incorrect Code Head | Online resubmission facility provided by GeM. Unit may resubmit the bill in online manner |
| 3 | Insufficient Funds | --As above -- |
| 4 | Financial Sanction not matching with that of supply order value | --As above -- |
| 5 | Supply order quantity and amount not matching with that of Invoice and CRAC Data | Higher CFA sanction not required |
| 6 | PDF attachment not available | The document pulling facility provided in Tulip. The same may be used. If the document is still not available after pulling, the instance may be brought in the notice of HQrs office |
| 7 | Financial Advise PDF not available | |
| 8 | Supply order/Contract PDF not available | |
| 9 | Invoice PDF not available | |
| 10 | CRAC PDF not available | |
| 11 | Specimen signature in FA file not available | As at 2 above |
| 12 | Invoice not pertains to this contract | As at 1 above |
| 13 | Vendor Bank details not available/Incomplete/incorrect | As at 1 above |
| 14 | Bill does not pertain to this CDA | As at 1 above |
| 15 | Incorrect Payment authority(Payment to be made by unit) | NA |
| 16 | Invalid code head subcategory | Online resubmission facility provided by GeM. Unit may resubmit the bill in online manner |
| 17 | Sub Category not available | Online resubmission facility provided by GeM. Unit may resubmit the bill in online manner |
| 18 | Bill file not available | As at 6 above |
| 19 | Bill amount not tallying with product total amount | Higher CFA sanction not required |
| 20 | Bill already processed offline | NA |
| 21 | Product details not available for this Transaction id | Higher CFA sanction not required |
| 22 | Duplicate Bill. GeM offline bill with same invoice details found paid. | NA |
| 23 | Bill pertains to prior cut-off date of implementation of GeM online bill processing | NA |
| 24 | Incorrect Project Code. | As at 1 above |
| 25 | FA PDF not pertains to this Supply Order. | Higher CFA sanction not required |
| 26 | Vendor GSTIN is missing. | No |
| 27 | Bill Can not be processed because UNIT Closed and LAC Issued. | NA |
| 28 | Financial sanction validity expired. | Higher CFA sanction not required |

**Annexure 'A'**

| Sl. No. | Item | |
|---|---|---|
| 1 | Qty | |
| 2 | Bill Amount (Bill+GST) | |
| 3 | Bill details (Contract, Invoice, CRAC No. etc) | |
| 4 | Initial Financial Sanction given by (Ink signed copy may be attached) | |
| 5 | Reason for the above reason in details | |
| 6 | Justification for the above reason in details | |
| 7 | Financial Sanction by the higher CFA (Ink signed copy may be attached) | NA |
| 8 | Certificate stating that the same bill/bills will not be processed in future either in online of offline. | Attached |

Signature
Unit OC/CO