

BY FAX/E-Mail  
No.E/I/118/MER/Vol-XII  
Office of the CDA,  
"Udayan Vihar", Narangi  
Guwahati - 781171  
Date:- 22-12-2014

To

All the AO GE Offices  
(under CDA Guwahati organization).

Subject :- Implementation of SBI CMP in MES units , and  
Daily booking of Class IV Vouchers by AO GE Offices.

Reference:- HQrs Office letter no.

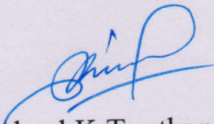
- (i) 18001/AT-X/RBC dated 10/11/2014 ,&
- (iii) A/III/12157/CMP/Vol. IV dated 11/12/2014

It is requested to examine the matter in detail in the light of HQrs Office letter no. 18001/AT-X/RBC dated 10/11/2014 (Copy enclosed) and any deviation from the suggested procedure in Para 3(i) to (viii) of HQrs ibid letter enclosed.

Your comments is also sought on Daily booking of Class IV vouchers by AO GE Offices and sending the same through E-Mail for daily uploading in the Hqrs Office Compilation System keeping in view HQrs Office letter no. A/III/12157/CMP/Vol. IV dated 11/12/2014 (copy enclosed).

Your comments/views should reach this office latest by 31st December, 2014 by E-Mail/Fax.

Enclo:- 4

  
(Michael K Touthang)  
ACDA



*Go (K) / SDO (K) / wa PI. / 21/11*

*24/11*

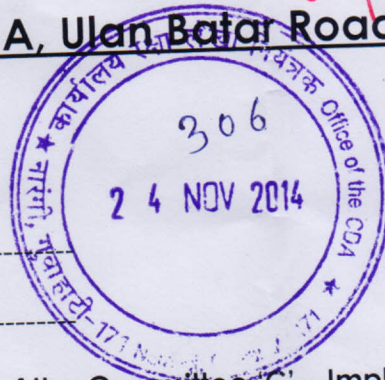
**Office of the CGDA, Ulan Batai Road, Palam, Delhi Cantt**

No:- 18001/AT-X/RBC

Dated :- 10-11-2014

To

*The CDA  
Gumwathi*



*PAO / E/I  
Pl. examining & put up  
24/11*

Sub :- **Recommendation of the Committee 'C' - Implementation of SBI-CMP in MES Units.**

As you may be aware that one of the Recommendations of the Committee 'C' (circulated under this HQrs letter of even no. dated 9.4.2014) was for implementation of SBI-CMP in MES units and booking of expenditure through Class-I PM and get reflected in all India compilation by uploading booking figures on day to day basis. Committee 'C' had recommended AO GE as 1<sup>st</sup> Authorizer and AO 'D' as 2<sup>nd</sup> Authorizer for implementation of SBI CMP in respect of MES units. During discussions on the issue in MOD(Fin), it was desired to re-look the appointment of AO 'D' as 2<sup>nd</sup> authorizer as AO 'D' does not sit in close proximity with AO GE and also AO 'D' does not have bills/Vrs. with him to verify before authorization. Based on this view, it was suggested to check possibility having both the authorizers from the AO GE's office (AO GE as 1<sup>st</sup> authorizer and Sr. Auditor/Auditor as 2<sup>nd</sup> authorizer).

2. The matter has been examined in consultation with Accounts & Budget Section of HQrs office. It has been viewed that involvement of AO GE as Authorizer under existing setup is not tenable. As per Rule 156 of CTR Vol-I, the Head of the office has to nominate another Gazetted officer/Senior most Non-Gazetted officer as 2<sup>nd</sup> Signatory. As AO GE is an employee of DAD i.e accounting organization other than MES, hence, AO GE cannot interfere in the functioning of the DDO (which is GE in the present case) unless specifically authorized by the MES authorities to function as second signatory for signing cheque. As per Rule 1 B of CTR Vol-I, any relaxation of these provisions would require approval of GOI. It has also been suggested by Account & Budget Section that without disturbing the existing procedure, the DDO of the MES may be authorized to make payment through SBI-CMP and 2<sup>nd</sup> authorizer of the CMP be appointed by the GE from amongst his officers. However, this suggestion has been viewed far distant from the opinion of Committee 'C' with regard to implementation of SBI-CMP in MES units.

3. Further, Account & Budget Section has suggested following procedure in AO GE offices with slight modifications to recommendation of Committee 'C' :-



i) the DDO of the MES may be authorized to make payments through SBI CMP. The existing procedure of operating Class-IV vouchers will continue.

ii) on receipt of bills from GE, the AO GE will exercise all audit check in the usual manner and endorse payment order, simultaneously PM will be prepared by AO GE with each payment and endorsed on the vouchers.

iii) at the time of vetting the entry of payment in the Cash book, the Class IV PM voucher No. will be noted in Cash book. The consecutive Serial Number of the PM will continue to be watched through Class-IV Register as per the existing procedure.

iv) the PM will be uploaded in Vishwak by the AO GE on daily basis.

v) the GE will continue to render his monthly account to the AO GE in the usual manner alongwith printout copy of the authorization by the GE in the SBI-CMP duly supported with a copy of PM as per existing procedure. The Cash Book will be closed monthly and forwarded to Main office to carry out post audit of all payments by AO GE as per existing procedure.

vi) the debit scrolls will continue to be downloaded by the Account Section in Main office. Payment made by the GE through CMP will continue to be linked with in the Account Sections through Schedule-III.

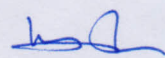
vii) the un-credited items will be dealt with by the AO GE in the manner of SOP in Main office on IAFW CDA-13. There will be no need of NPC as authenticated details of the credited and un-credited items will be available in the CMP transactions.

viii) in this way each voucher will continue to be authenticated under the signature of GE as well as AO GE and CMP file will be uploaded by the GE office.

4. By adopting the above proposed/suggested procedure, compilation will be real time and existing procedure of monthly compilation by the AO GE will be eliminated.

5. It is requested that aforesaid proposed procedure in respect of AO GE offices and implementation of SBI-CMP may be examined with reference to the extent procedure and feasibility of its implementation.

6. Your considered views/comments on this issue should reach HQrs office at the earliest.

  
SAO(AT)





OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS,  
ULAN BATAR ROAD, PALAM DELHI CANTT-110010

Tel: 011-2566500, 25665555/56, 25666665/66, Jt.CGDA (A&B) Tel-25674819, Fax: 011-25674786



A/III/12157/CMP/Vol-IV

Dated 11-12-2014

To

All Regional PCsDA/CsDA  
PCDA (BR), Delhi Cantt  
CDA (PD), Meerut  
CDA, Chennai  
ZO (DPD), Chennai

CDR  
Gurwinder

Sr. Asst. (EDP)  
All take  
necessary  
action  
1/1/15

Sub: - Daily booking of Class IV Vouchers by AOs, GE/ AOs Task Force/ DPDOs: Actionable point No 6 on Accounts and Budget Presentation made on 14.11.2014 to CGDA.

During the Presentation on the working of Accounts and Budget Section on 14.11.2014, CGDA desired to explore the feasibility of compiling Class IV Vouchers by the AOs, GE/ AOs Task Force/ DPDOs on daily basis.

2. In this connection, it is mentioned that new compilation system was implemented in the Department with effect from 01.04.2014 for daily uploading of compiled data. To achieve this goal, necessary instructions to all EDP and System Manager/EDP/DDP Centres/PCsDA/CsDA were issued by the EDP Centre of this office vide letter No. MECH/EDP/326/New Comp dt 22.04.2014. Similar instructions were also issued by the EDP Centre of this office to PCsDA/CsDA during the last financial year vide letters dt 20.02.2014 and 21.02.2014.

3. However, compiled data by AOs, GE/AOs Task Force, / DPDOs is not being uploaded on daily basis due to procedural limitations of Class IV Cash Accounts. The Class IV vouchers are compiled on monthly basis based on an Abstract of Receipts and Charges. This abstract is prepared by the AOs on monthly basis on receipt of Cash Book from GEs Offices/Border Roads Task Forces with vouchers. As per Para 152 of AOs, GE Manual, the Cash Book will be closed on the 25<sup>th</sup> of each month (except for the month of March when it will be closed on the last day of that month). Para 101 and 102 of ibid manual provide that an abstract of receipts and charges IAF (CDA) 25-A will be prepared by the AO. The abstract will be posted every day systematically and methodically, from Transfer Vouchers, I.D. Schedules, Adjustment Vouchers, Transfer Entries and Cash Vouchers that are passed for payment and for which cheques are issued by the M.E.S. Office. The amount of each cheque issued will also be similarly posted in the abstract under Code Head 00/020/81. At the end of each month, the AO, GE will close the abstract of Receipts and Charges and ensure that the figures under Code Head 00/020/81 as posted in the abstract invariably agreed with the totals of Cash Book



under "Payment by Cheques." After the reconciliation of accounts, a consolidated punching medium in form IAF (CDA)-336 will be prepared by the AO in quadruplicate. To compiling data on daily basis, procedure of booking of Class IV Cash Accounts needs streamlining to enable AOs, GE to compile and upload data on daily basis in the New Compilation System.

4. To streamline the existing procedure, a committee, 'Committee C', constituted by the Ministry of Defence (Fin), has recommended that existing procedure of placing Cash Assignments to the GEs may be discontinued by implementing payments through SBI, CMP. The committee has recommended that powers of drawing cheques directly on RBI /Treasury Banks be delegated to AOs, GE so that current bookings of expenditure through Class I Punching Medium can be done for daily booking of expenditure. While the recommendations of the Committee 'C' are under examination by the Audit Section of the HQrs Office, the following procedure is proposed to be implemented in the AOs GE/Border Roads Task Forces for daily booking/uploading of data in Compilation System.

#### **Proposed Procedure**

5. Under the proposed procedure, without disturbing any existing procedure, the AOs, GE, based on the entries made in the Cash Book in support of having issued the cheques, may prepare daily Abstract of Receipts and Charges along with a Punching Medium (PM) on daily basis. PM will be allotted consecutive serial voucher number through Class IV Register in the usual manner. The PM data will be daily uploaded in the compilation system. Necessary arrangements in this regard will be made by the concerned EDP/DDP. Necessary instructions in this regard will be issued by the EDP Centre of this office.

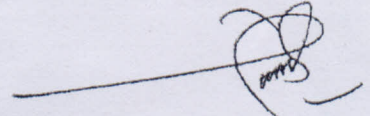
6. On receipt of Cash Book from the GE/Task Force on 25<sup>th</sup> of the month, a consolidated Abstract of Receipts and Charges will be prepared as per existing procedure. Each entry made therein will be verified with reference to the daily Abstract of Receipts and Charges as well daily Punching Medium. Any discrepancy noted in any of the abstracts (daily/monthly) will be reconciled and rectified/finally settled through a Class IV PM in the same day's account. Copies of the daily provisional PM duly supported with copies of the daily abstracts of receipts and charges and a copy of Consolidate Monthly Abstract of Receipts and Charges will invariably form the part of the Cash Account. The same will be forwarded to the Main Office under a separate Top Sheet duly reconciled with the Cash Book entries along with the monthly Cash Account so as to enable the Main Office to verify the fact that PM was daily operated and daily uploaded by the AOs, GE.

7. The above compiling procedure on daily basis may also be followed in the DPDOs as they are also following the procedure of compiling expenditure on monthly basis.



8. It is requested that the proposed procedure may be examined urgently and your comment may be forwarded by December 17, 2014, positively through Fax.

This issues with the approval of Addl CGDA (BS).



ACGDA (A&B)

Copy to:-

EDP Centre,  
Office of the CGDA,  
Delhi Cantt  
(Local)

It is requested that necessary arrangements may please be made for daily uploading of data by the AOs GE/Border Roads Task Forces/DPDOs on daily bais. Necessary instructions in this regard/ on the ulility of 'Vishwak/Ashrya' may please be considered for reiteration to all concerned.

- sd/xy -  
ACGDA (A&B)