

No.A/VI/152/TRL/DMRO/VOL-XLVIII
Office of the CDA
Udayan Vihar, Narangi
Guwahati – 781171
Dated : /04/2018

To

All Sub Offices under CDA Guwahati.

(THROUGH CDA GUWAHATI WEBSITE)

Subject:- Standard Operating Procedure (SOP) for Accounting and Reconciliation of Online Remittance of (e-MRO).

Please find enclosed a copy of the HQrs office letter No A/III/1257/MRO/PC-IV dated 27.03.2018 under which the copy of Standard Operating Procedure (SOP) for accounting and Reconciliation of Transaction made through e-MRO portal of State Bank of India has been circulated in order to bring uniformity in Accounting and Reconciliation of Transaction on the basis of existing practice being followed by all the Defence Accounting Circle (DACs) for your guidance and to facilitate the smooth implementations of e-MRO portal in your office.

It is therefore, directed by the competent authority to make full use of the SBI e-MRO Portal and deposit all Govt. receipts through e-MRO Portal for all Units/Formations under your audit jurisdiction immediately. These Units and formations may be made aware of the initiative of the Department and requested to avail of this facility for all such transactions.

CDA has seen.

Encl:- as above


(S. K. Das)
Jt. CDA (A/Cs)

Copy to:-

✓ The EDP Sec.
(Local)



For uploading the same in the CDA Guwahati web site.


Sr. Accounts officer (A/Cs)

No.A/VI/152/TRL/DMRO/VOL-XLVIII
Office of the CDA
Udayan Vihar, Narangi
Guwahati – 781171
Dated : 6/04/2018

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All Sub Offices under CDA Guwahati.

(THROUGH CDA GUWAHATI WEBSITE)

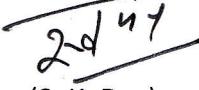
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Sr. Accounts officer (A/Cs)



O/o CONTROLLER GENERAL OF DEFENCE ACCOUNTS,

ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010

Tel : 25665622 Fax : 011-25674786,

E-mail : hqaccounts.cgda@gov.in



No: A/III/12157/MRO/PC-IV

Dated: 27.03.2018

To,

The PCsDA/CsDA

Sub: Standard Operating Procedure (SOP) for Accounting and Reconciliation of Online remittance of MRO (e-MRO).

Ref: HQrs Office letter of even No. dated 14.12.2017.

An e-MRO Portal has been launched as a pilot run in the office of PCDA New w.e.f. 07.11.2017 and the portal will be available for accepting defence receipts of the Defence Units/Individuals across the length & breadth of the country w.e.f. April 2018.

2. In order to bring uniformity in Accounting and Reconciliation of Transaction SOP has been prepared on the basis of existing practice being followed by all the Defence Accounting Circles (DACs) and as per relevant rules on the Focal Point Branch System and Defence Proforma Accounting Procedure. The copy of Standard Operating Procedure (SOP) for accounting and Reconciliation of Transaction made through e-MRO portal of State Bank of India is enclosed herewith for your guidance and to facilitate the smooth implementation of e-MRO portal in your office.

3. During the course of implementation of the product, in case any clause of SOP needs to be modified (as per the Rule position on the subject/necessary for the benefit of Government), the matter may be referred to HQrs office. The relevant Rule position in support of your suggestion may be forwarded to HQrs CGDA New Delhi for consideration.

(ALKA SHARMA)
Jt. CGDA (A&B)

STANDARD OPERATING PROCEDURE [SOP] FOR ACCOUNTING AND RECONCILIATION OF ONLINE REMITTANCE OF MRO [e-MRO]

In order to bring about uniformity in e-Receipts made across the country, it has been decided to implement online remittance of MRO i.e. e-MRO.

2. SBI is the accredited bank in all non-Civil Ministries/Departments for electronic collection of Non-Tax Receipts and SBI-CMP Branch, Mumbai is authorized as e-Focal Point Branch [FPB] in Civil Ministries/Departments vide CGA vide OM No..S/11012/1[12]/Meeting/2012/RBD/47-53 DT.15.01.2016.

3. The proposal of e-MRO of State Bank of India has been considered by CGDA HQrs office to enable units/ Individuals to deposit the money through e-MRO by a secured receipt gateway of **SBI CMP**.

The silent features of CMP are:-

- CMP Centre will act as link as well as e-Focal Point Branch [FPB] & one point contact for e-MRO .
- The system involves hosting of a secured web-portal which will work as secured Receipt Gateway by using all the modern technologies and products available to minimize the Turn Around Time [TAT] in pushing credit into Govt account and improvement in reconciliation position.
- Settlement of Fund with RBI CAS Nagpur based on the amount credited and fund settlement should be taking place on T+1 basis.
- e-FPB [SBI CMP] will prepare PCDA/CDA wise scroll and upload it on MOD Portal which can be downloaded by their Accounting Offices [Viewer Users].
- Accurate reporting mechanism of transaction and accounts - Scrolls uploaded on the portal contain full detail of the transaction including MIN, Transaction Reference Number & Date.
- Centralized monitoring of Turn Around Time and effective control of Defence Accounts.
- Storage of all e-MRO data in electronic form.

4. After implementation of e-MRO project, the existing Accounting procedure on account of adjustment of OMRO/ DMRO will be revised, as under: -

(i) An amount due to Government is deposited with the Bank for credit to the Defence Services through e- Military Receivable Orders [**e-MRO**] by the Depositor. The e-Focal Point Branch will provide e-scroll of e-MRO, which contains all details/ fields submitted by the depositor at the time of depositing the amount through e-MRO. The details of e-MRO and e-Scroll will be downloaded by Accounts Section from SBI CMP Portal.

(ii) **e-MRO** will be adjusted by Accounts Section as under; -

Month:	CDA:	Section	Cl of Vr: II	Vr No:	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
			93/021/00	xxx	
			93/020/80		xxx

(iii) The details of credit e-scrolls as downloaded from SBI-CMP portal, pertaining to a particular date will be pasted in the e-MRO Register [**Annexure -B**] and subsequently the details of the adjustment i.e. TE Voucher No. & month will be endorsed in the register. It is also to be ensured that separate folios are opened in the Register each **Sub-office** wise. The total of the Register will be reconciled with the Compilation for the month after posting all e-MROs received from the e-FPB [DMS]. After doing the accounting adjustment, e-MRO will be forwarded by the Accounts section to the respective Audit Section/Sub Offices duly signed with Seal of concerned AAO/AO/SAO endorsing "the e-MRO has been adjusted/ compiled vide TE No.... Dated..." for taking further action on daily basis.

Note:- This procedure will be applicable till these details are available to sub office/Audit Section on line for viewing and adjustment.

(iv) Audit Section / Sub Offices will adjust the e-MRO only after receipt of e-MRO (duly signed and endorsed) from the Accounts Section. ***There is no requirement to wait for Individual Depositor to submit a copy of e-MRO for carrying out adjustment.*** If, as per existing practice, depositor/ units have provided a copy of e-MRO in Audit Section/ Sub Offices, action will be taken on receipt of signed copy from Accounts Section. The Units/ Imprest Holders are required to submit e-MRO wherever due along with the cash Account as a supporting document as in vogue at present. Audit section/Sub Offices will adjust the e-MRO as and when received from Accounts Section as under:-

(a)

Month:	CDA:	Section	Cl of Vr:II	Vr No:	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
			93/020/80	xxx	
			Service Head		xxx

(b)

In case credit is to given to a receipt Head as + RT

Month:	CDA:	Section	Cl of Vr:II	Vr No:	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
Service Head	xxx		93/020/80	xxx	

- (v) The credit transaction under the relevant Service Head may be adjusted as (-) Charge or (+) Receipt depending on the nature of transaction. After compilation of the e-MRO the same is forwarded to the Accounts Section/ along with the copy of adjusted TE as per Codal provision.
- (vi) After having received the e-MRO/TE details from Audit Section/Sub Office by the Accounts Section, TE No. and month is noted against each e-MRO in the Register [Annexure – B]. Subsequently, TE amounts are tallied with Sectional Compilation.
- (vii) The **e-MRO Register** will be scrutinized every **week** by Accounts Section. Cases where e-MRO/ TE details have not been received will be taken up with the Audit Section/ Sub Offices and the reasons for non-adjustment ascertained.
- (viii) In case of any ambiguity faced by Audit Section/ Sub Offices at the time of adjustment of the e-MRO, the details of the same will be called for from the concerned unit & formation/ individuals for adjustments.
- (ix) In case where the e-MROs were **wrongly** deposited by the depositor in favour of the PCDA/ CDA, which pertain to other PCsDA/CsDA, the e-MRO should be passed on to the concerned PCDA/ CDA through **Defence Exchange Account** by putting up Punching Medium as under; -

Month:	CDA:	Section	Cl of Vr: II	Vr No:	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
DEA head	xxx		93/020/80	xxx	

5. Once the e-MRO project is successfully implemented across the offices under DAD, the amendment would be carried out in the Defence Accounts Code -2014 Edn, OM- II vol. I and other related Codes and Manuals as well as Government Orders.

6. The Accounts Section of PCsDA/CsDA office will also scrutinize the e-MRO, i.e. Scrolls & DMS & also settlement with RBI to identify cases of delayed remittances.

7. The other Audit & Accounting procedures will continue to be followed as per Manuals/Codal Provisions.

e-MRO Credit Scroll format [.CSV and text file]

1	MIN NO.	42660603170001
2	TRANSACTION REFERENCE	DU62754592
3	TRANSACTION DATE	01.03.2017
4	AMOUNT	1000
5	NAME OF THE OFFICE/SUB OFFICE TO WHICH EMRO RELATES	DEFENCE ACCOUNTS DEPARTMENT
6	NAME OF THE DEPOSITOR	SUNIL KUMAR
7	NATURE OF PAYMENTS	Micellenous
8	NAME OF OFFICE/SUB OFFICE TO WHICH EMRO RELATES	CGDA NEW DELHI
9	REMARKS	RTI FEES

e-MRO Register in Accounts Section

1	SERIAL NUMBER	
2	MIN NO.	42660603170001
3	CATEGORY NAME	E-MRO FOR INDIVIDUAL
4	TRANSACTION REFERENCE	DU62754592
5	TRANSACTION DATE	01.03.2017
6	AMOUNT	1000
7	NAME OF THE DEPOSITOR	SUNIL KUMAR
8	PERSONAL NUMBER	8337214
9	PCDAO NUMBER/AF/NAVY NO.	
10	NATURE OF PAYMENTS	RTI FEES
11	NAME OF OFFICE/SUB OFFICE TO WHICH EMRO RELATES	CGDA NEW DELHI
12	ACCOUNTS SECTION - TE NO. & DATE	
13	AUDIT SECTION- TE NO. & DATE	