



63

EDP AUTOMATION

3663

 GOI	Registered PRINCIPAL CONTROLLER OF DEFENCE ACCOUNTS (WC) SECTOR-9, CHANDIGARH-160009 Tel No.: EPABX NOs: 2741611-614,2741990,2740445, EXT-238;239 Fax-2742552 e-mail: cda-chd@nic.in Website: pcdawc.gov.in	 MOD
	ESTT. Letter No. M/IV/1623/Circular	Dt: 16/05/18

To

- 1) Col. Praveen Kumar
Col. FP
HQ, Western Command
Chandimandir- 134107
- 2) Col. FP
HQ 2 Corps
Pin-908502
C/o-56 APO
- 3) Col. FP
HQ 9 Corps
Pin- 908509
C/o- 56 APOs
- 4) Col/FP
HQ Army Training Command (Shimla)
Pin- 908548
C/o- 56 APO

Sub : Regarding Submission of Post Audit Accounts and Pre Audit Bills.

During processing of post audit of accounts and pre audit of Bills ,certain issues have been observed and important guidelines as mentioned below are provided .It is requested to disseminate this to all the formation/units.

A) Post Audit

1. It is observed that Accounts/Bills forwarded by units do not clearly mention about its pertinency i.e whether it is a Pre Audit Bill for payment or Statement of expenditure account for post audit . It is therefore advised to forward the post audit accounts with forwarding Memo as under :

Statement of Expenditure in r/o (Name of Grant viz ACG,TTIEG,ATG etc) for the quarter ending period.... of Financial Year..... : Post Audit.

Pre Audit Bill for payment with Memo as under :

Forwarding of Contingent Bill for PAYMENT out of (Name of Grant): Pre Audit.

2. Quarterly Submission and poor binding of Post Audit Accounts

It is observed that accounts of ACG/TTG/ATG etc are not being forwarded by units in proper manner and are not on quarterly basis.. Therefore it is advised to forward all post audit accounts in a single batch with proper binding and packing on quarterly basis alongwith statement of expenditure.

3 . Submission of ETG/Amenity Accounts

It is observed that post audit accounts of ETG/Amenity grants are not being forwarded by units to this office. It is mandatory to forward the above mentioned accounts.

4 . Incomplete Post Audit Accounts

It is observed that in post audit documents forwarded by certain units "Statement of expenditure mentioning Balance brought forward from previous quarter , amount received in current quarter period,Amount Spent in current quarter period , closing balance in the end of current quarter is not found enclosed . It is therefore advised to forward post audit accounts alongwith statement of expenditure as per specimen format (enclosed).

5 . Concerned LAO name is not mentioned on CRVs

It is observed that while submitting of post audit accounts ,units are not mentioning the concerned name of LAO on the CRVs.

Above mentioned points may please be kept in view while forwarding Accounts as it helps in expediting the process and smooth functioning of work.

B) Pre Audit

1 . The following relevant documents are required to be forward for making e- payments:

- a) Contingent Bill.(Original Ink Signed).
- b) Unit Public Fund Account Number/Beneficiary Account Number should be mentioned clearly alongwith IFSC code.
- c) Fund Allotment Letter should not be attached alongwith Pre Audit Bills.Please forward the ink signed/CTC copy of allotment Letter to Accounts – III section of this office.
- d) Plz forward only one original Bill alongwith ink signed to this office for making e-payment.
- e) Duplicate Bills should not be forwarded.
- f) Requisition of fund (expenditure detail) is mandatory alongwith contingent Bill.
- g) Unit Code is required to be mentioned on top of forwarding letter.

- 3d -

(ANMOL AMAR SINGH)

Asst CDA(Misc)

Copy to:

✓ 1)IT & S Section.

: For uploading on pcda website.

Anmol Singh

(ANMOL AMAR SINGH)

Asst CDA(Misc)

~~SAMPLE~~
SPECIMEN FORMAT

Appx D of Annexure
to letter No 10010/ AI/ FP-4/2421,
2005-D(GS-I) dated 19 Oct 2005

Statement of Account of Expenditure Pertaining to Annual Contingent Grant
and Annual Stationery Grant

Unit/Formation/Establishment _____

For the period from _____ to _____

(The total amount released so far by CDA _____)

S No	Voucher Ref. (Bill No/date) or other particulars	Name of the Supplier / Party	Items(s) purchased or any other particulars of expenditure	Quantity	Rate	Amount			Cheque No. (Write "Cash" if payment made by cash)	Date	Detailed head of Minor head (XX) to which expenditure is debitabl	Re mark
						ACG	ASG	Total				
1	2	3	4	5	6	7a	7b	7c	8	9	10	11

Note : 1. The Units/Formations/Establishments on Peace and War System of accounting will submit the vouchers/bills along with the statement of expenditure for post audit of bills in 'M' Section of PCsDA/CsDA.

3. Balance, if any, left at the end of the month may be indicated in the last line of the statement for the month/Quarter.

4. Balance, if any remaining at the end of the year i.e. 31st March, will be deposited through MRO and copy of the MRO shall be enclosed with the account for quarter ending March.

Date :

(Signature OC Unit)

Name
Rank
Stamp

SPECIMEN FORMAT

17 AUG 2011

CHANDIGARH
CHANDIGARH

Appx C of Annexure
to letter No 10010/ AI/ FP-4/2421/
2005-D(GS-I) dated 19 Oct 2005

SUMMARY STATEMENT OF ACCOUNT

Name of the Unit/Formation/Establishment _____

Address/Location _____

For the QE _____

Ser No	Particulars	ACG (Rs)	ASG (Rs)	Total (Rs)
1.	Balance brought forward from previous quarter			
2.	Amount received during the current quarter			
	Total			
3.	Expenditure incurred during the quarter (Statement of account of expenditure enclosed)			
4.	Closing Balance			

Date :

(Signature OC Unit)

Name /
Rank
Stamp

P.T.O

ML