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**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

**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)