

DEFENCE ACCOUNTS DEPARTMENT

OFFICE MANUAL

PART- X

(Volume - II)

Revised Edition



सत्यमेव जयते

ISSUED UNDER THE AUTHORITY OF

CONTROLLER GENERAL OF DEFENCE ACCOUNTS

NEW DELHI

2014

Disclaimer: The Manual is intended for guidance of officers and staff of the Department and should not be quoted in correspondence with offices outside the Department. Nothing in this Manual will be held to supersede any standing Rule or Order of Government of India with which it may be at variance.

PREFACE

This volume of Office Manual Part X contains detailed instructions for the conduct and disposal of work which is peculiar to the functioning of Pay Accounts Offices (ORs).

2. The procedure of work done in the various sections of a Pay Accounts Office(ORs) has been detailed in the chapters and work procedure pertaining to PCSDA/CDA Offices regarding JCO/ORs as ANNEXURE at the end.

3. The format of various forms and standardised memos which are commonly in use in PAOs are reproduced in relevant chapters. Every effort has been made to describe the procedures comprehensively.

3. All officers and members of the establishment should make themselves fully conversant with the contents of the Manual.

4. These instructions are supplementary to those in the Civil and Defence Audit and Accounts Code, Financial Regulations, Pay and allowances Regulations, Civil Service Regulations, Travel Regulations etc. During the correspondence with other offices in the department the relevant paras of this Manual shall invariably be cited. No change which involves a substantial departure from these instructions should be effected without the previous approval of the Controller General of Defence Accounts.

5. Any additions/alterations, which may be necessary, will be notified periodically by the PCDA, Bangalore with prior approval of the Controller General of Defence Accounts

6. This is a revised Edition of the 1977 Edition.

Place : New Delhi

Dated :



(Vandana Srivastava)

Controller General of Defence Accounts

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CHAPTER 1

PART II ORDERS – PRELIMINARY SCRUTINY

General

1. Part II orders are authorised notifications affecting an individual's service, Pay and records. They are of two types: (i) those published by Record Office viz. 'Record Office Part II Orders' and (ii) those published by the units, viz., Unit Part II Orders'. All occurrences relating to personnel serving in Units/Formations located in operational area, which do not have a regular 2nd Echelon, are notified by the Record Office. In respect of Units/Formations serving in peace stations, the Record Office is responsible to publish only certain occurrences e.g. allotment of Army Number, stoppage of annual increment in terms of Para 4(b) of AO 114/71 G.S. Pay, initial mustering, promotions/reversions on the Corps Roster. All other occurrences are published by the Units/Formations.

2. Proper and correct adjustment of Part II Orders, based on the information contained therein, is one of the main functions of the ledger groups. The preliminary action/scrutiny necessary on Part II orders is as follows:-

- i. All DOs II hereafter will be received from units and formations by the respective Record Office and not directly by PAOs (ORs). Record Office will be passing on these PART II orders to the Record Section in the PAO (ORs) in soft copy along with its hard copy and obtain acknowledgment in token of receipt.
- ii. Continuity of the serial numbers of Part II orders will be watched, and missing Part II orders called for promptly.
- iii. Ledger group will scrutinize the hard copies of the DOs II to see that the Part II Order has been notified by the appropriate authority (viz. The Record Office or the Unit) and that each sheet of the Part II Order is attested by the Officer issuing it. Alterations/interpolations in the Part II orders, if any, should be attested by the officer signing the Part II Order.
- iv. Ledger Group will maintain unit wise Part II order register based on Part II Order batches received from Record section and complete the proforma on IAFF-3030 and submit the same to SO(A) / AAO /AO periodically to ensure that actionable Dos II received in the PAO(ORs) have been acted upon.
- v. Cases of undue delay in the notification of Part II Orders will be promptly brought to the notice of the authorities concerned, with a request that such delays should be avoided in future. In cases where the casualty was not published within 24 months from the date of occurrence, the sanction of the competent authority will be looked for before accepting the Part II order for adjustment.
- vi. Incorrect and incomplete Part II orders will be rejected promptly, specifying the reasons in precise terms and quoting the relevant rule/order which has been infringed. The authorities responsible for the issue of such orders will be informed that the Part II orders in question should be cancelled, and where necessary a fresh order complete in all respects should be issued.

Part II order observations are made as in Annexure to this chapter,

Rejected items will be marked as such against the Part II order and a suitable remark will also be made in the system. Care will be taken to ensure that Part II Orders are not rejected on trivial or flimsy grounds. Items objected to on grounds other than of a routine nature, or on grounds of higher audit, will not be rejected, but will be pursued to finality through correspondence under the directions of the Head of the PAO.

- vii. DOsII items which do not fulfil the requirements will be marked as MR or with suitable abbreviation on the hard copy. User will mark the same in the record on the system. After the preliminary scrutiny as explained above is completed, the batch will be cleared for processing.

During the processing of DOsII, the duplicates and overlappings also will be checked and entitlement audit also will be done after verifying the Parameters as per the format prescribed in Appendix-J for the occurrence. System will mark the status against DOsII item as 'V' (valid) or 'I' (Invalid) or 'P' (pending for want of earlier DOsII) according to the acceptability of the item. The DOsII appearing in the filtered list will be edited with reference to the scrutinized hard copy, and manual rejections, if any, will be marked. Reasons for Manual rejections will be entered against the DOsII in the column provided for the same. Sanctions from competent authority for the Time barred publication, if any will be looked for.

The reasons for the Invalid and pending items will be analyzed and DOsII edited accordingly. Appendix J format for all descriptions, period wise / rank wise allowance rates for various allowances and already adjusted DOsII items are readily available on-line for the task holder for verification and taking necessary action.

- viii. Ledger group will also maintain DOsII Library for the DOsII in the batches received by them in the order of Year of publication, Unit, DOsII serial number and date. Unit wise Missing DOsII List will be generated at the end of the month and will be sent to the units.
- ix. In the case of Part II Orders relating to transfers to, or from, other PAOs an extract of the relevant particulars will be furnished immediately to the Central Control Group and necessary action taken promptly to call for the IRLA or transfer it out.

3. In addition to the general scrutiny prescribed above, it will be necessary to audit the notification in every Part II order with reference to the requirements prescribed in the rules/orders relevant to the casualty in questions. The various types of occurrences involved and the requirements to be ensured while auditing them are dealt with in detail, in the succeeding sections.

4. As and when the grant of an allowance of a personal nature is notified in Part II order, the omnibus certificate by the OC unit/or sanction of the authority other than the OC Unit in addition to the omnibus certificate, or certificate in addition to omnibus certificate, will be looked for in the Part II orders in support of various allowances notified there in as per AO 398/71.

ADJUSTMENT VOUCHER

- 4 (A) Adjustment Vouchers are generally used by the PAOs for the following purposes.
 - (i) To adjust the arrear due upto the cut-off-date on back dated DO II
 - (ii) To adjust the Pay & Allowances excess / less accounted during the previous months.
 - (iii) To debit advance paid to the recruits by Recruiting Offices.
 - (iv) To readjust the AFPPF subscription less/excess accounted in previous months.
 - (v) To adjust any allowance not included for payment through other module

Note 1: No adjustment voucher needs to be fed for the adjustment of pay and allowances where the same can be fed through other module. As the adjustment voucher is a blank cheque, utmost care should be taken while calculating and filling up the amount in adjustment voucher. Details of adjustment vouchers along with the working sheet should be recorded in the latest IRLA with the details of the authority.

2. The Excess/Less/Non recovery of Subscription made in the IRLA for the previous quarters should be fed through Adjustment Voucher module with the description "PFSUB". As this transaction will account both in the Pay accounts and Fund accounts, this can be used by the PAO for readjustment of following simple errors related to Subscriptions and there is no need of floating another Fund Adjustment Voucher module for this.

Specimen Rejection Memo.

Annexure 'A'

No LG/
PAO(ORs)
Dated

The Officer Commandant

SUB : Rejection of DO II

During the scrutiny of DO II received in month....., the under-mentioned DOs II are rejected for the reasons shown against each. The rejected DOs II may be cancelled through the next issue of DO II, using the specimen format prescribed at serial No 100 of Appendix-J (revised 1999 Edn). In the remark column of such cancel notification, No and date of this memo should be indicated for watching the action at this end.

If any of the causalities rejected through this memo is to be again considered for action, then the same has to be republished correctly with appropriate certificate/sanction, after taking into account / rectifying the reason for rejection of the original DO II.

Unit Code:		Unite Name :			
Details of Do II rejected					
Sl No.	Army No Rank & Name	DO II Description	DO II No & date	DO II Item No.	Reason for rejection

Sr.Accounts Officer/AO

CHAPTER 2

ENROLMENT PART II ORDERS

5. Items of Part II Orders notifying the enlistment/enrolment of individuals will be examined to see that all relevant details which are required to be noted in the IRLAs (viz. Date of enrolment, age, date of birth, Regimental number, name, etc.) have been notified. In addition, it will be ensured that:-

- (i) There is continuity in the allotment of Regimental Numbers.
- (ii) in case of recruits, the individual had attained the minimum age of 17 and did not exceed the maximum age limit prescribed for the various Regiment/Corps-25 years in the case of an Infantry Soldier, 10 years in the case of Guards. (iii) in the case of boys, the age of enrolment is in conformity with the requirement prescribed in Rule 83 Recruiting Regulations Part I and the Regiment/Corps is authorised a Boys establishment.
- (iv) in the case of categories who are required to be Matriculates (these are specified in Appx. II P & A Regs (ORs) and are granted Matric Entry rate of pay, the Part II order indicates that they are Matriculates and the particulars regarding date of enrolment, age, No. Of days for which TJRA was granted etc. are shown in respect of all cases.
- (v) in the case of those recruited on the skilled entry rate, a certificate is furnished that they possess the requisite qualifications.
- (vi) the advance paid by Recruiting Officer has been specified and is within the limit permissible in accordance with Rule 329 Pay & Allowances Regulation(ORs).

6. After carrying out the above scrutiny, the following action will be taken in opening an IRLA.

- (a) Part I and Part II of the IRLAs in respect of the PBORs for whom IRLAs are opened with reference to Enrolment Part II orders during the month will be printed by DDP and received in ledger group.
- (b) The initial entries in the audit cage will be completely checked with reference to the rank/appointment and the date of enlistment/enrolment published in the Part II order. In the case of enlistment of JCOs, the number and date of the Gazette Notification as published in the Part II orders will also be entered in the relevant column of the I.R.L.A. form. The rate of pay and allowances and the date from which drawn Will be checked by the SO (A)/AAO and initiated by him against the entry in token of having exercised the check.
- (c) In the case of re-enrolled personnel the higher classification, if any granted on Re-enrolment, will be verified with reference to the IRLA for the former engagement and/or the sheet roll, to ensure that the grant of classification is correct. It will also be verified that the account did not close with a debit balance at the time of discharge from former engagement. If the IRLA is held by some other PAO a reference will be made to that PAO to obtain the necessary information regarding temporary classification and debtor balance. In cases where a debit balance is disclosed, it will be recovered at 1/3 of the emoluments of the individual. If there was no terminal debit balance, a note to this effect will be endorsed in the IRLA.

- (d) In the case of pensioners re-enrolled in the NCC, the pension particulars will be obtained to fix the pay correctly.

In the case of IRLAs opened with reference to LPCs received, enter correctly the details of pay and allowances, deductions, etc., as indicated therein along with service particulars. Where such particulars are not forthcoming, obtain them from the issuing authority. Also make necessary entry in the Register of Transfer-in IRLAs. Where LPC due have not been received call for them after making entries in the register of LPC.

CHAPTER 3

CLASSIFICATION, UPGRADING AND REMUSTERING

Classification/Upgrading

7. The pay of the soldier is determined with reference to the 'Group' in which he has been placed and the 'class' which he holds in that group. The various trades in each group and the classes open to each trade are given in Appendix I to P & A Regs. As modified by SAI 3/S/74, 1/S/98 and 1/S/2008. A soldier is awarded the appropriate class on his attaining the requisite technical educational and service qualifications necessary for that class. These are laid down in the 'Qualification Regulations'.

NOTE –The Pay of a soldier is determined with reference to the "Rank" and "Group" Category in which he has been placed according to the trade in which he is qualified. The various trades in each group and the classes open to each trade are given in Appendix I to P & A Regulations (ORs) consequent on issue of SAI 1/S/98 w.e.f. 10.10.97 based on trade rationalisation and further modified under 1/S/2008,, the existing trade/groups structure of JCOs, NCOs and ORs (including DSC, APS and TA) are re-categorised keeping in view their entry Education Qualification in relation to trade, combat and Leadership skills.

8. A recruit will become entitled to the starting pay of a sepoy of his group from the date he completes his prescribed recruit's training and is attested. First increment in this scale will be granted after 12 months from the date of attestation only if he fully qualifies for the lowest class of his group. Subsequent increments will be regulated accordingly.

9. While auditing Part II orders notifying initial classification of subsequent up gradations, it will be ensured that :-

(i) A soldier is awarded the appropriate class on his attaining the requisite Technical, educational and service qualifications necessary for that class as specified in the "Qualification Regulations for the soldiers 1958" as amended from time to time and SAI 1/S/2008.

(ii) The part II order contains a certificate to the effect that the individual is in possession of the requisite educational/technical qualifications prescribed in 'Qualification Regulations' and has also obtained the necessary map reading standards, where applicable.

Remustering

10. Remustering of JCOs from one category/group to another, requires the prior approval of the head of the Army/Corps concerned at Army HQ except where it has been specifically authorised in ad hoc Government orders. The connected requirements and the manner in which pay will be regulated on re-mustering, are laid down in A.I. 169/59.

11. (i) An other Rank may be remustered from one category to another either (a) to feed a certain category as indicated in Qualification Regulations or (b) on being rendered surplus.

(ii) Remustering of trained soldiers in other circumstances including those involving transfer from one Regiment/Corps to another is permissible only in public interest and required the prior approval of Army HQ. In such cases, the remustering will be in the lowest or such higher class, for which there is no 'service in class below' restriction.

12. The requirements relating to remustering ORs and the manner in which their pay will be regulated on remustering are laid down in A.I. 4/S/55.

13. While adjusting Part II orders notifying remustering, it will be ensured that

- (a) remustering is covered by the relevant orders and sanction of Army HQ has been obtained where necessary.
- (b) the remustering is in the appropriate class [vide Para 9(ii) above]; and
- (c) the pay on remustering is regulated correctly in accordance with orders contained in A.I. 4/S/55 or A.I. 169/59 -as follows

(i) On re-mustering from lower to higher class and vice-versa:

- a. The PBOR will be required to qualify for the lowest class of the re-mustered category. He will however, be permitted to qualify the classification pay equivalent to or nearest to the one that he was already drawing. For this purpose the condition relating to service in class below will be waived. Subsequent advancement in the mustered category will be regulated under the normal rules.
- b. On qualifying for the higher class in the re-mustered category, the class pay for the higher class will be admissible with retrospective effect from the date of re-mustering provided they qualify within a period of one year from the date of re-mustering.

(ii)When re-mustering is within the same group:

- a) The individual will be required to qualify for the lowest class in the category.
- b) He will be permitted to qualify for the class of new category which is equal to the class holding in original category.

(iii) Re-mustering on One's own Request

- a) The individual will be required to qualify for the lowest class of the new group under the same term and conditions as if he was a fresh entry into the group in and for subsequent advancement in classification the condition relating to "Service in class below" will apply.
- b) The pay will be fixed at the stage equal to the pay already admissible and if there is no such stage, at the next higher stage, if the re-mustering is not at own request.
- c) In case of re-mustering at own request the pay will be fixed at the stage equal to the pay already admissible and if there is no such stage, at the stage next below, the excess being treated as personal pay to be adjusted against further increases in pay and or classification allowances.
- d) Increments in the new scale in respect of those whose pay is fixed at the same stage of new scale or at the stage next below will be granted on the dates they would have become due under the existing scale. In the case of those whose pay is fixed at the next higher stage increment will be admissible on completion of 12 months qualifying service from the date of re-mustering.

[Auth : Rule 26 and Appx V to Pay and allowances Regulation (ORs)]

14. With effect 1/9/2008, In case of remustering of a PBOR from GP Y to GP X he will be fixed with his existing band pay and the Grade pay of the rank to which he is remustered in addition he will be entitled to GP X pay and MSP as applicable.

15. Fixation of Pay on being reduced in rank:

In the case of reduction in the rank the pay of a PBOR will be fixed in the pay band with grade pay of the reduced pay band. Similarly with his existing pay in the Pay Band along with Grade pay of the reduced rank. In addition he will be entitled to Group 'X' pay and MSP as applicable.

CHAPTER 4

PROMOTIONS IN RANKS/APPOINTMENTS/ ASSURED CAREER PROGRESSION/MODIFIED ASSURED CAREER PROGRESSION

16 The following requirements will be ensured in the audit and adjustment of DOs PT. II notifying promotions in rank/appointment.

- (i) The individual is in receipt of 'Trained Soldier's rate of pay'.
- (ii) All ranks i.e. Nk, Hav, Nb Sub, Sub and Sub Maj authorised on the establishment are substantive. Therefore promotions to these ranks are also substantive. They will assume seniority in the higher ranks from the date of occurrence of vacancy and will be entitled to draw pay and allowances only from the date of physical assumption of higher rank.

Auth: IHQ of MoD(Army) AG's Branch letter No B/10194/NP-3 (JCOs/OR) dt 27 Jun 2000 and B/33513/AG/PS2(c) dt 08 Nov 2000.

- (iii) In case of 'Lance appointments' the individuals concerned will have to serve in that appointment on an unpaid basis consecutively for a period of 28 days without any interruption of leave or absence on temporary duty/courses of instructions etc. for entitlement to appointment pay retrospective to the date of such appointment.

17. The following certificates have been endorsed in the Part II orders notifying the promotions/appointment.

- (a) The individual is in possession of all the requisite qualifications for promotion, including map reading standards laid down in A.U. 408/52.

18. In the case of ORs promoted as JCOs, the Pt. II Order is supported by a reference to the number and date of the relevant Gazette Notification.

NOTE- In these cases, it is necessary to calculate the age/service limit for retention in service which will come into operation, consequent on promotion as JCO.

19. In cases of sickness due to the fault of the individual the pay of the acting rank/appointment will be stopped from the date of hospitalisation. (In cases where the sickness is certified as not due to the fault of the individual, and also in T.B. cases the pay of the acting rank/appointment is admissible for a period of 2 months).

20. In the case of JCOs/NCOs proceeding on additional leave under Rule 62(b) of Leave Rules for the services Part I, any substantive promotions will permissible only when they are struck off strength on the expiry of such leave.

- i) Fixation of Pay on promotion and Increments regulated prior to 1.1.2006 will be regulated as per rule 25 A of Pay and Allowance Regulations.

- ii) Pay Fixation after 1/1/2006: Within the pay band given, PBOR who were in service and holding the rank as on 01 Jan 2006 have been granted replacement scale based on their pre-revised pay including rank pay as per tables given at Appx 'F' to SAI 1/S/2008.

- iii) Military Service pay shall be extended to all PBORs in the Army at the rate of Rs.2000/-pm. with effect 1.9.2008. It will count as pay for all purposes except for calculation of annual increment.

iv) "Group 'X' Pay" is a fixed amount admissible to a PBOR of 'X' Group only, to protect the existing edge of PBOR in 'X' Group vis-a-vis those in Group 'Y'. It will be counted as Basic Pay for all purposes.

v) The Pay Bands and Grade Pay for same ranks in both the trade groups will be same.

vi) Pay fixation on promotion: pay will be raised by giving 3% on the sum of pay in the pay band plus lower grade pay applicable to previous rank plus 'X' GP pay (where applicable), to be added and rounded off to next higher Rs.10/-to the pay in the pay band.

vii) Higher grade pay of the rank to which promoted:- In case promotion involves change of PB (for e.g Hav to Nb Sub) minimum of the higher pay band will be granted, if after adding the promotion increment the pay in the pay band falls short of the minimum of the higher pay band.

Auth: Para 14 (a) of SAI 1/S/2008

viii) Hony Lt and Capt will be granted promotion and pay will be fixed in the manner indicated above. If after adding the promotion increment, the pay in the pay band is less than the min of PB-3 i.e, Rs.15600, the pay in the pay band will be stepped up to Rs.15600. Further Hony Lt and Capt are auth MSP of Rs. 6000 and Grade pay of Rs.5400 and Rs.6100 respectively.

Auth Para 14(c) and Appx 'A' of SAI 1/S/2008

ix) Option of Pay fixation on Promotion: On promotion/ ACP upgradation, PBOR can opt to have their pay on promotion fixed either from the date of promotion or from the date of increment.
Auth: Para 14 (b) of SAI 1/S/2008.

21. ASSURED CAREER PROGRESSION

(i) Under ACP Scheme with effect 7.8.2003, Sepoys and equivalent are granted first financial up-gradation in the pay scale of NK and equivalent after completion of ten years of service. The second financial up-gradation under the scheme is granted to the scale of Havildar and equivalent on completion of twenty years of qualifying service.

(ii) Points to be seen while auditing dos ii granting ACP.

a) ACP Scheme is effective from 7.8.2003 or subsequent date.

b) First financial up gradation to NK scale is after completion of ten years of service, if no regular promotion granted during that period. Service is counted from the Date of Enrolment. PBOR should have been attested.

c) Second financial up gradation to Havildar Scale after completion of 20 years service provided no regular promotions availed during the prescribed period. If the first up gradation gets postponed on account of the personnel not found fit due to laid down criteria, this would have consequential effect on the second up gradation, which would also get deferred accordingly.

d) If a PBOR already got one regular promotion, second financial up gradation is due on completion of 20 years service, under the ACP Scheme.

e) If two regular promotions already granted during the 20 years of service, no ACP is admissible.

f) PBOR already completed 20 years of service with or without a promotion, second financial up gradation is admissible direct without the first ACP from the date of issue of MOD letter, if otherwise qualified.

g) With the implementation of ACP for PBOR, Grant of TSNK will be limited to those who are not covered by the ACP.

h) Although, placement in first ACP is not treated as a promotion, the appointment pay due to the PBOR (L/NK & LHAV) to be ceased on grant of ACP.

i) If ACP is granted to a PBOR in the NK scale of Pay and subsequently regular promotion is granted to the same rank, then no further fixation of pay is due to the PBOR, which means the promoted rank updation in the IRLA with date is a formality.

j) In order to track the ACP promotion with the pay and allowances drawn, on grant of first ACP, the paid acting rank field in the IRLA will be updated as "ACPNK" for identification. The same procedure will be followed for second financial up gradation and paid acting rank field will be up dated as "ACPHAV". In these cases if the regular promotions are received, then the Substantive Rank fields will be updated with respective rank as SBNK or SBHAV as the case may be.

k) Fixation under ACP scheme is purely personal and hence no financial upgradation is envisaged to set right the anomalies etc for senior personnel on the ground that junior personnel in the rank got higher pay scale under the ACP Scheme.

l) On up gradation under ACP Scheme, pay of a PBOR shall be fixed next above, the pay notionally arrived at by increasing pay in the existing rank by one increment at relevant stage subject to a minimum Financial benefit of Rs: 100/-

m) The PBOR cleared for ACP will, however, have the option to be exercised within one month of grant of ACP for fixation of his pay in the new scale either straight away from the date of grant of First ACP or from the date of his next increment in the erstwhile scale. The option once exercised will be final. If no option is exercised within the stipulated period it will be presumed that the PBOR has opted for pay fixation in the ACP Scale straight away. The date of next increment in both the cases, will fall due on completion of 12 months qualifying service from the date pay is fixed in the ACP Scale..

Auth : Govt of India, MIN of Def No:14(1)/99-D(AG) dt: 7.8.2003.

22. Modified Assured Career Progression with effect 1/9//2008.

i) A directly recruited Sep, Hav, or JCO will be entitled to minimum three financial upgradations after 8, 16, & 24 years of service. At the time of each financial upgradation under ACP, the PBOR would get an additional increment and next higher Grade Pay in the hierarchy.

ii) Any direct entry PBOR who does not get promoted and remains in the same grade pay for a period of 08 years from last promotion, will be given financial upgradation to next higher grade with one increment @ 3% of Pay in Pay Band, Grade Pay and Gp X pay (wherever applicable).

iii) If a PBOR who was not covered under the MACP scheme has now become entitled to say third financial upgradation directly, having completed 24 years regular service, his pay shall be fixed

successively in next three immediate higher grade pays in the hierarchy of revised pay band and grade pays allowing the benefit of 3% pay fixation at every stage. Pay of persons becoming eligible for second financial upgradation may also be fixed accordingly.

iv) The existing system of promotions will continue hitherto as applicable. A PBOR granted ACP will also continue to be considered for promotion as per existing norms and vacancies.

v) No stepping up of Pay in the pay band or grade pay would be admissible with regard to junior getting more pay than the senior on account of pay fixation under MACP scheme.

vi) There shall be no change in the designation, classification or higher status on grant of financial upgradation under MACPS, as the upgradation under the scheme is purely personal and merely placement in the next higher grade pay.

23. The following MACPs would be entitled to PBOR recruited under direct entry:-

a) Sepoy Recruit.

1. Entitled to first financial upgradation of pay of the rank of Nk on completion of 8 years of service.
2. Second financial upgradation of pay of the rank of Hav on completion of 16 years of service.
3. Third financial upgradation of pay of the rank of Nb Sub on completion of 24 years of service.
4. In case, a PBOR gets promoted to next higher rank prior to applicability of first ACP, he would be entitled to second / third ACP at the specified period, provided he does not get any further promotion.
5. In case a PBOR gets two promotions before 16 years, he will be entitled to only the third ACP on completion of 24 years, provided he does not get any further promotion.

(b) Direct Entry Havildar

1. A direct entry Havildar would be entitled to first financial upgradation pay of the rank of Nb Sub on completion of 8 years of service.
2. Second financial upgradation of pay of the rank of Sub on completion of 16 years of service.
3. Third financial upgradation of pay of the rank of Sub Maj on completion of 24 years of service.
4. In case he gets promoted to next higher rank prior to grant of the financial upgradation, he would only be entitled to second / third financial upgradation at the specified period, provided he does not get any further promotion.
5. In case, he gets two promotions before 16 years, he will be entitled to only third financial upgradation on completion of 24 years, provided he does not get any further promotion.

(c) Direct Entry JCO

A direct entry JCO will be entitled to first and second and third financial upgradation and completion of 8 , 16 and 24 years of service for the rank of Sub and Sub Maj and Hony LT respectively.

(Auth: GOI MOD letter no. 14(1)/99-D(AG) DATED 30 May 2011)

CHAPTER 5

SERVICE INCREMENT/ SPECIAL INCREMENTS

24. In the Army all personnel below officer rank earn yearly increments for service rendered as notified in SAI 3/S/74, 1/S/98 and modified as per 1/S/2008.
25. JCOs holding the rank of Subedar and Naib Subedar are entitled to 6 Annual increments and Subedar Major 4 annual increments.
36. Trained soldiers, including NCOs are also entitled to annual increments as notified in SAI 3/S/74 further modified as per 1/S/98 and 1/S/2008
27. Former service reckons for increment under the conditions laid down in Rules 33 to 37 Pay & Allowance Regulation (ORs). The benefit of former service will be allowed for increments of pay only if the individuals are not in receipt of pension, and the gratuity, if any, drawn for the former service is refundable in full in one or more than 36 instalments commencing from the date of re-enrolment. When former service is to be reckoned for the grant of increment, a draft DO Part II supported by service documents is required to be forwarded by the Record Office for check and concurrence by the PAO before publication.
28. Annual increments in respect of JCOs/ORs/NCs (E) are adjustable automatically on the first of July every year. Whenever the date of promotion and the date of annual increment happen to be one and the same, the individual should first be granted the annual increment earned by him in the lower rank and then his pay fixed in the manner laid down in Para 7(a) of AI 3/S/74". (Auth: CGDA, New Delhi NO.3429/AT-P/OMX-II dated 9-6-80. However the principle of automatic adjustment of increment cannot be applied in the case of Reservists who become eligible for increments of pay under Rule 382 P&A Regns (ORs). In such cases DO Part II notifying the grant will be looked for in audit.
29. The following points will be looked into before adjusting increments in the IRLA.
- (i) the individual has completed the prescribed length of qualifying (Man's) service including any reckonable former service for increments.
 - (ii) in cases where former service is reckoned for increment, a draft Part II Order was initially received from the Record office and was approved.
30. It will also be seen that the following periods have not been taken into account for reckoning qualifying service for increment.
- (a) period of which pay and allowances have been forfeited.
 - (b) periods for which pay and allowances have been withheld pending regularisation:
 - (c) periods of leave without pay and allowances :
 - (d) service rendered prior to desertion which is forfeited in consequence of a sentence of court martial for an offence punishable under Section 38 of Army Act 1950 unless the same is restored on completion of 3 years further service with exemplary conduct.
 - (e) in cases where an increment is withheld for a specified periods by the competent authority the increment has been allowed only after the expiry of that period.
 - (f) if it has been notified that the withholding of an increment has the effect of postponing future increments, subsequent increments are regulated accordingly;

- (g) that the increments are adjusted in accordance with the scales laid down in SAI 1/S/2008.
- (h) There will be uniform date of increment with effect 1st July of every year with effect 1/1/2006. Annual Increment @ 3% on the sum of pay in the pay band plus grade pay plus 'X' Pay (where applicable) to be added to the pay in the pay band.
- i) PBORs who are mustered after one year from the date of attestation will be entitled to first increment only from the date of mustering subject to uniform date of increment from 1st July under the provision of SAI 1/S/2008.

Auth: Para 10 of SAI 1/S/2008

31. Special Increment in the form of personal Pay for sterilisation: JCO/ORs "STRINC".

Govt. employees who undergo sterilisation were entitled to a Special Increment in the form of personal Pay not to be absorbed in future increase in Pay. The rate of increment was equal to the amount of the next Increment due at the time of grant of the incentive and remain fixed during the entire service vide Ministry's OM dated 4.12.79. The provisions of Ministries OM dtd 4.12.79 extended to PBOR vide Ministry of Defence letter No. B/37263/AG/PS3 (b)/1502/D (Pay/Services) dated 18.4.1980.

Norms adopted after 5th Pay Commission.

The personal Pay shall henceforth be termed as "Family Planning Allowance".

- a) The Family planning Allowance for adoption of Small Family Norms is admissible in future only to PBOR with not more than 2 surviving children.
- b) The Special Increment presently admissible in terms of personal pay to PBOR who had undergone sterilisation prior to 1st January 1996 and were drawing pay in the pre-revised scale shall be revised so as to be equivalent to the lowest rate of Increment applicable in the relevant revised scales of pay corresponding to Pay scale of the post against which the PBOR concerned had initially earned the personal Pay in the pre-revised scale of Pay.
- c) PBOR who had undergone sterilisation after 1.1.1996 and had opted to come over to revised scale of pay shall also be entitled to Special Increment equal to the lowest rate of Increment in the revised scale of Pay applicable at the time of undergoing sterilisation.
- d) PBOR who had opted to retain the pre-revised scale of pay shall however be entitled to the Special Increment only at lowest of Increment applicable in the relevant Pre-revised rate. This will be revised on the PBOR switching over to the revised scales.
- e) All other terms and conditions governing the grant of this incentive shall continue to be applicable.
- f) Consequent on regrouping of categories w.e.f 10.10.97 and 1/1/2006, the rate of Special increment shall be the revised rate of increment w.e.f. 10/10/97 and further modified w.e.f 1/9/2008.

(Authority: GOI, MOD letter No.B/37263(AG/PS-3(b)/2109/D (Pay /Services) dated 14.10.1999 and GOI MOD 1(65)2008/D/Pay/Service dt. 3.12.2008

- g) This allowance shall be admissible to PBOR if twins are born after the first surviving child and the surviving children crossed the ceiling of two children in second delivery.

Auth: GOI Min of Fin Dept of Expdr F.No:6/39/98.IC dt: 24.06.2002.

32. i) Special Increment for Excellence in National and International Sporting events. ["SPINC"]

[Army Order 20/95)

In accordance with provisions contained in Ministry of Personnel & Training, Administrative reforms & Public Grievances and Pension (Depart of Pers & Training) No.6/2/85-Estt (Pay-I) dated 16.7.1985 and 6.2.85-Estt (Pay-I) dated 30.1.99 which are equally applicable to Armed Forces Vide Govt. of India, Ministry of Defence letter No. B/25571/AG/PS-3 (b)/3335/D (Pay/Services) dated 4.10.91, the PBOR who participate in sporting events and tournaments of National or International Importance are granted Special Increments as under:

- (a) The number of Increments to be awarded for achieving excellence in National events should be laid down at a Scale lower than for excellence in International events, say one increment for National events and two increments for International events.
- (b) The Total number of Increments to be awarded should not exceed 5 Increments in the entire career.
- (c) The Increments granted would continued to be drawn at the same rate till retirement and would count for the purpose of retirement benefits but not for any fixation on promotion.
- (ii) Following documents will be forwarded by Units/Formations to PAO concerned to enable them to admit the claim.
- (a) DO Part II Orders notifying the grant of Increments with details of events.
- (b) Copy of requisite certificate from the concerned sports authority awarding the excellence achieved.
- (c) Certificate to the effect that the sports body conducting the event is the recognised highest body at national/International level in the particular item of sport and the tournament held is of National / International level.
- (d) The sanction of Govt. for grant of Sports Increment to PBOR is attached to the DO II – CGDA letter No. AT/I/053 dated 2.11.1999.
- (iii) Special Increment to Referees (umpires and coaches who excel at the National / International level – PBOR "SPINC".

The provision of Ministry of Personal & Training Administrative Reforms and Public Grievances DO P & T OM No. 13(26)/92-Estt (Pay-I) dated 11.8.94 is applicable to PBOR vide Govt. of India, Ministry of Defence, No.B/25571/AG/PS-3(b)/1272/D(Pay/Services) dated 19.8.1996

(iv) For Referees/Umpires:

Two Advance Increments may be granted for each event subject to maximum of 5 Increments in the entire career to Referees / Umpires who excel at the International level.

Increment would be continued to be drawn at the same rate till retirements. The term "Excellence: - Umpire/Referee accepted as Referee/Umpire by International Federation governing the particular sports and has performed the duties in International competition recognised by such International Federation.

No such incentive is allowed to those Referees / Umpires who does the duties at National level:

(v) For Coaches:

Coaches associated with Gold Medal winning Teams at the Asian Games/ World Championship / Olympic Games can be considered for grant of the same number of Increments as available to the member of the team and thus only coaches who impart Training to teams will be eligible for above increments.

(vi) Inadmissibility: Benefit inadmissible to:

- (a) Coaches whose normal duties itself is imparting Training (Ex: SAI Coaches)
- (b) Coaches training Sports person who win gold medal in Individual events.
- (c) For the purpose of stepping up of Pay of seniors the Benefit of Advance Increments as above will not be treated as anomaly.

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CHAPTER 6

GOOD SERVICE PAY

34 Non-commissioned officers are entitled to 'Good Service Pay' at the rates and under the conditions specified in Rules 69 to 75(a) of Pay and Allowances Regulations (ORs). Naiks/Lance Havildars and Naiks holding the appointment of Lance Havildars are entitled to two increases on account of G.S.Pay the first after 3 years of qualifying service in those ranks/appointments and the second after 6 years of service. Dafadars /Havildars are entitled to 3 increases, each after a period of three years of qualifying service as Dafadars /Havildars. A Naik/Lance Havildar/Lance Dafadar promoted to the rank of Dafadar/Havildar will continue to draw G.S.Pay earned earlier as a Naik etc. subject to the condition that the total amount of G.S.Pay (including that earned as a Havildar) does not at any time exceed the rates admissible notified from time to time.

All services whether continuous or broken in the acting or substantive rank of Naik/Lance Dafadars or above is reckonable for purposes of good/service pay both in the current engagement as well as in the rank of Havildar/Dafadars on promotion.

35. While adjusting Part II Orders notifying the grant of G.S. Pay, it will be ensured that :

- (i) The individual has completed the prescribed length of qualifying service in the rank.
- (ii) in cases where GS Pay is granted taking into account the former service rendered, the conditions laid down in Rule 74 & 75 Pay & Allowances Regulation(ORs) have been fulfilled; in particular that the gratuity if any, received by the individual for the former service has been refunded in not more than 36 instalments, commencing from the date of re-enrolment.

36. The following periods have been excluded in reckoning the qualifying service:-

- (a) Period for which pay and allowances were forfeited under Rule 51 Pay & Allowances Regulation(ORs); and
- (b) Periods of absence without leave/leave without pay and allowances; and period for which pay and allowances have been withheld, pending regularisation.

37. For the grant of first rate of GS Pay, the NCO has not incurred more than one red ink entry in his conduct sheet during two years preceding the date from which it is granted; for higher rates of G.S.Pay, NCO has not incurred any red ink entry during one year preceding the date from which it is granted.

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39. After the first rate of GS Pay, advancement to a higher rate is granted only after the lapse of one year from the grant of the previous rate (in the case of NCOs reverted to lower rank, their former qualifying service as NCOs, whether continuous or broken, will also reckon towards this period).

40. In the case of Havildars/Dafadars, the total of GS Pay does not exceed admissible rates notified from time to time.

41. G.S.Pay is not granted in advance except when it falls due during terminal leave.

42. The conditions governing the forfeiture and restoration of good service pay are laid down in Rules 76 to 79 Pay & Allowances Regulation (ORs). While auditing Part II orders notifying restoration of GS Pay it will be ensured that

- (a) If the forfeiture was as a result of a specific award by the commanding Officer the forfeited rate is restored only after the individual has completed a minimum of 3 months service in the rank without red ink entry, other than the entry relating to forfeiture of GS Pay ;
- (b) When good service pay is forfeited otherwise than by an award of the CO, the forfeited rates are restored one at a time, at intervals of not less than one year commencing from the date of forfeiture and there was no red ink entry during the period of one year;
- (c) A higher rate of GS Pay is granted after restoration of the forfeited rate(s) only after the lapse of one year from the date of such restoration.

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CHAPTER 7

PARACHUTE PAY / SPECIAL FORCE COMMANDO ALLOWANCE/SPECIAL GROUP ALLOWANCES

44. Operational Parachutists holding such appointments authorised in War/Peace Establishment of their units will receive Parachute pay/Special Force Commando allowance at the rates given in Rule 85 Pay & Allowances Regulations (ORs) in addition to the normal pay and allowances of the rank.

(a) For continuance of Para pay, the JCOs/OR should attend in each training yr 1st Jul to 30 June a Parachute refresher course including a minimum of two jumps. Exemption from the requirement will be granted by the Brigade Commanders in the case of personnel of Airborne units located in field areas who cannot be spared to attend refresher training due to exigencies of service. Personnel who jump during tactical airborne exercises would be deemed to have complied with this requirement in that training yr 1st Jul to 30 Jun. Exemption from attending the Parachute refresher course may also be granted by Brigade Commander if the inability of an individual to do so is due to lack of training facilities; in case of illness of the individual concerned, exemption will be subject to the condition that he completes the refresher course of the previous year, within 91 days after the close of the financial year. Individuals who go on courses of instructions lasting over a year and who cannot attend the refresher course including a minimum of two jumps during a training year, will also be granted Para pay provided they complete the refresher course of the previous year within 91 days from the date of return from the course.

(b) Personnel serving in Parachute units and formations of the airborne forces, will, after qualifying at a basic Parachute course, be entitled to receive Parachute pay with effect from one month following the date of commencement of their probationary attachment to the airborne forces, provided the period between the probationary attachment and the commencement of the basic Parachute courses does not exceed three months. If this period exceeds three months, Parachute pay will be admissible with retrospective effect for a period not exceeding three months prior to the commencement of the course.

(c) Personnel who have qualified for Parachute pay and have completed their one month probationary period will retain their Parachute pay if they are posted to a non-airborne unit or formation, provided that such unit or formation has been selected to join airborne forces. Should such unit or formation to which trained Parachutist are posted cease to be earmarked for airborne forces, they will forfeit Parachute pay from the date of the letter or signal for cancellation of the unit's or formation's selection to join airborne forces.

(d) Parachute Pay will be granted to personnel who though not on the strength of regular Parachute units and formations, are posted or attached to airborne formations or units or airborne establishments and are either undergoing training for Parachute duties or after having qualified are required to make descents in the course of their normal duties.

(e) Personnel who do not complete the basic Parachute course through no fault of their own will be granted Parachute pay for the period of training undergone at the discretion of a commander of an active Parachute or airborne unit or formation. If the training has been terminated through injuries due to flying and / or Parachute duties, Parachute pay may be continued for a period not exceeding 91 days

(f) Parachute pay will continue in issue until the indl vacates his operational Parachutist's appointment. It will continue to be paid to operational Parachutists posted for a tour of duty at their regimental or corps centre as specified in the Training Battalion Manual, provided that they are medically fit to jump. It will cease to be paid on the termination of their appointed tour of duty unless they return to a Parachute unit or formation. Parachute pay will not be admissible to personnel permanently posted to their regimental or corps centre; in such cases payment will cease with effect from the date on which they are struck off the strength of their Parachute unit.

(g) In ordinary cases of sickness or injuries not brought on by themselves, the Parachute pay will continue for 28 days in respect of JCOs (including those holding honorary ranks as commissioned officers) and 21 days in respect of other ranks.

(h) Parachute pay will be continued during absence on account of injuries due to Parachute duties or on account of wounds received in action against the enemy, for a period not exceeding 91 days. This will, however, cease forthwith if within the period of 91 days the individual concerned joins for duty in an appointment or with a unit for which Parachute pay has not been approved.

(i) Parachute pay discontinued in respect of sickness attributable to service from the 92nd day of cessation of duties, vide clause (i) above may be restored retrospectively from that date in cases where the individuals are declared fit to return to Parachute duty and do in fact actually return to such duty on the expiry of their leave.

(j) Parachute pay will continue to be admissible during annual leave.

k) Personnel will be eligible for the continued issued of Parachute pay when they are taken prisoners of war such pay will be taken into account in assessing the payment s admissible to the dependants of individuals reported missing.

(l) Administrative personnel will not be eligible for Parachute pay unless they are required to qualify Parachutists and remain liable for Parachute duty.

(Auth : Para 85 to 95 of pay and Allce Regularisation JCOs/OR (Rev edition 1979)

45. (a) JCOs/OR posted as Parachute reservists to non Parachute units are entitled to Para reserve pay as notified from time to time from the date of posting as reservists, until finally struck off the strength of the Parachute reserve. Para res pay will be admissible to personnel who are on the reserve of trained Parachutists and who attend in each training year (1st Jul to 30 Jun) the Parachute refresher course including a minimum of two jumps. In ordinary cases of sickness or injuries, this pay will not, however, be admissible beyond the periods specified in Rule 91 above. If during this period they are rendered permanently unfit for Parachute duties, they will cease to draw Parachute pay from the date they are so declared.

(b) Operational Parachutists, who are posted to ERE appointments in training establishments will receive 50 % of the Parachute pay admissible to them at the time of such posting provided they are medically fit to jump and they undergo refresher Parachute training as laid down for Para res. Para pay will cease to be paid on the termination of their duty in the ERE appointments (in training

establishments) unless they return to a Parachute unit or formation. In ordinary cases of sickness or injuries, Parachute pay will be regulated according to the provisions of sub-sub Para (j) above.

(Auth : Para 100 of Pay and Allowances Regulations 1979).

46. The DO Part II notifying the grant of Parachute/Parachute Reserve Pay/Special Force Commando Allowance will be scrutinised to see that:-

- (i) the grant is notified in respect of operational Parachutists serving in Para units/ Special Force units
- (ii) the individual has been stated as qualified at a basic Parachute course.
- (iii) the rate of Parachute pay/ Special Force Commando Allowance given is correct with reference to the rank held by the individual,
- (iv) the individual has been borne on Para reserve strength for the grant of Parachute reserve pay.

Note 1- Parachute pay will continue to be admissible to personnel proceedings on a course of instruction lasting 10 weeks or more, provided they return to Parachute duties on conclusion of the course.

Note 2- When an individual proceeds on courses of instruction lasting over a year and consequently could not attend the refresher course including minimum jumps prescribed Parachute pay will be granted, provided the individual completes the refresher course of the previous year within 91 days from the date of return from the course.

- 47
- (i) The position for continuation of Parachute pay/Para reserve pay will be reviewed in the first week of August every year. During this review it will be checked to see that necessary DO Part II notifying the fulfilment of the conditions for the continuance of Para pay etc. for the training year have been received.
 - (ii) prepare a nominal roll of personnel in respect of whom a DO Part II regarding fulfilment of conditions have not been published and send the same immediately to the unit/formation Commander under advice to Record Officer asking them to indicate the No. & date of DO Part II on the subject.
 - (iii) if no replies are received by 25th of July and also in cases where it transpires that the conditions have not been fulfilled, change the audit cage, stopping Para pay w.e.f. 1st July of the previous training year and also effect recovery in accounting cage for the period involved.
 - (iv) Stop admitting Para pay/Para reserve pay w.e.f. 1st July of the training year, in cases of discharge/release/retirement/desertion etc. during the midst of training year if no DO Part II regarding fulfilment of the conditions for continuance of Para pay/Para reserve pay has been notified by that time.

Special Forces Commando Allowance (Special Force Allowance):

48. Special Force Commando allowance to admissible to personnel of 1, 2, 3,4, 9,10, 11, 12,21 PARA Special Force units and Special Force Training wing .

- (i) The conditions governing admissibility / continuance of Parachute Pay will be applicable to Special Commando Allowance.

(ii) Parachute Pay will not be paid in addition to Special Forces Allowance. The personnel on reversion to their parent battalion will become entitled to Parachute pay or Para reserve pay as the case may be.

(Auth : Para 103 Pay & Allces Regulation 1979) and GOI MOD letter no. B/36389/AG/PS 3(b)/129/S /D pay services dated 2/3/81, B/36389/AG/PS 3(b)/116/S /D pay services dated 18/3/85, C/80010/Inf-7/847/D(GS-1)99 dt 16/11/99,C/80001/3 & 4/Inf-7/820/2008/D(GS-1) dt 11/6/2008,C/80003/Inf-7/1146/2007D(GS-1)dt 17/12/2007)

The Strategic Forces Allowances

49. This allowance is granted to all ranks of Strategic Forces Command (SFC) with effect 1.9.2008. SFC at present comprises the Installation Security Force (ISF), Land, Sea and Air Vectors and the HQ SFC.

In addition to SFA the SF personnel shall be entitled to the applicable HAFAA/CFA/CMFAA depending upon the area of deployment. However, if deployed on CI Ops, they shall be entitled, in addition only to the applicable CI Ops allowance depending on the area of CI Ops. The SFA shall be admissible to all personnel entitled to Flying Allowance/Submarine Allowance along with the applicable Field Area allowances. SFA and Flying submarine allowance shall admissible concurrently.

The units for which this allowances is admissible is as per HQRs SFC No. SFC/4035/ADM (PC) dated 17/2/2010.

(Authority: GOI MOD NO.56-TS/JS(O/N)2009 dated 8/6/2009 and SFC/4035/ADM (PC/11860/JS(O/N)/09 dated 26/10/2009 further amended vide No. SFC/4035/ADM (PC/44 TS/JS(O/N)/10 dated 15/4/2010)

Special Security allowance (SSA)

50. Rate admissible 15% of basic pay and Dearness Pay applicable to Army personnel on deputation to special frontier force with effect 5.6.2006.

Authority : Annexure to Cabinet Secretariat Order No. 23/14/2006 EA-III dt. 14.6.2006

SSA is admissible concurrently with Deputation allowance, Hazard pay and field area allowance. However hardship allowance will not be admissible to the Army deputationists. (HQRs CGDA No.AT/I/13110/Vol/Vii dated 17/7/08.

SSA is admissible during leave and TD to the Army personnel on deputation to SFF.(HQRs CGDA No.AT/I/13110/Vol Vii dt 2/9/2008.

With effect from 1.9.2008, the elements of pay to be taken into for calculation SSA, Pay in the Pay Band + Grade Pay + MS Pay

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CHAPTER 8

FORFEITURE OF PAY AND ALLOWANCES

52. Pay and Allowances are automatically forfeited in the circumstances and for the periods specified in Rule 51 to 53 Pay & Allowances Regulation (ORs).

53. The most common occurrences which attract the above rule are indicated below:

(a) **Desertion**

Pay and allowances will be recovered for the period of desertion.

(b) **Absence without leave/overstayal**

Pay and allowances will be withheld until the soldier reports for duty and the period is regularised by the competent authority, ration money if in issue will also be recovered for the period of absence without leave. In all cases of overstay of leave, where individuals have not performed the return journey, pay and allowances for the extra travel period, if any, including difference between TJRM and LRA admitted under Rule 59(b) and 66(b) of Leave Rules will be recovered pending regularisation of the period involved.

(c) **Imprisonment awarded by a criminal court or a court martial**

Pay and allowances will not be admitted for the period. Clothing allowance will not be admitted if the imprisonment is in civil jail, or if the imprisonment is in Military Jail and is followed by discharge/dismissal from service.

(d) **Confinement**

Pay and allowances will be forfeited for the period of confinement, if followed by conviction by a criminal court or court martial, or by imprisonment/field punishment awarded by an officer under section 80 of the Army Act.

Note:- In the case of persons below NCO's rank, close arrest is the same thing as confinement and they will forfeit pay and allowances for every day of close arrest. In the case of JCO/NCOs, however, close arrest does not necessarily mean confinement' they will incur no forfeiture of pay and allowances. If any other terminology (eg. Custody) is used in the part II orders in relation to JCOs/NCOs a reference will be made to the authority concerned, to ascertain if Rule 51(f) Pay & Allowances Regulation(ORs) is attracted.

(e) No pay and allowances are admissible for the period between dismissal, removal, discharge, release or retirement and reinstatement on its being cancelled by the competent authority.

(f) **Sickness in hospitals**

Pay and allowances will not be admitted for any period of sickness which is certified by the attending Medical Officer to have been caused by an offence committed by the individual under the Army Act.

54. 'Reprimand' and 'Severe Reprimand' do not involve recovery of pay and allowances. In the case of NCOs however, an award of 'Severe reprimand' will be noted in the IRLA, as the casualty is a red ink entry, affecting G.S. Pay.

55. If the forfeited pay and allowances are subsequently remitted see that the authority ordering the remission is competent to do so.

56. In the cases covered by Rule 52 Pay & Allowances Regulation (ORs) no remission will be allowed for a period exceeding three years preceding the date fixed for joining duty.
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CHAPTER 9

CLOTHING ALLOWANCE

Special Clothing Allowance to PBOR:

58. PBOR employed on Intelligence duties are entitled to Special Clothing Allowance at the rate notified from time to time.

Conditions :

The OC of the unit should furnish omnibus certificate stating that the conditions laid down in GOI, letter dated. 1.2.85 is fulfilled.

- (i) The allowance will continue to be admissible on leave.
- (ii) A quarterly certificate will be furnished by OC of the unit to the effect that individuals for whom special clothing allowance is sanctioned continued to be employed on intelligence duties. This certificate will be watched by the PAO through a medium of register.

[Authy: GOI, MOD letter No.20451/6/MI 20 (B)/256/II/D(GS III) dated.1.2.85]

Life Cycle Clothing Allowance

59. Cash Allowance In Lieu Of Six Item Of Life Cycle Clothing Authorised Vide GOI MOD No 20509/Cash/Allcs/OS-P-II/DOII Dated 11.9.2003. The rates are applicable as given in Mod letter No. 1(54)/2008/D (pay/Services) dt. 04.11.2008 i.e. Rs. 9/- (for non Sikh) and Rs. 13/- (for Sikh) and as revised from time to time.

CHAPTER 10

MUFTI CLOTHING ALLOWANCE

60. Combatant recruits and boys are eligible for the grant of Mufti Clothing Allowance of Rs.400/-(one time)after expiry of six months service from the date of enrolment as per Mod letter no. 1(54)/2008/D(pay/Services) dt. 04.11.2008, for purchase of civilian (Mufti) clothing. This will thereafter be maintained by the individuals at their own cost.

NOTE- This allowance is also admissible to NCs (E) combatised with effect from 1-4-1974.

61. The Part II Orders notifying the grant of this allowance will be scrutinised to see that :-

- (i) an omnibus certificate in terms of AO 398/71 is furnished.
- (ii) the individual concerned has completed six months service as recruit/boy
- (iii) the allowance has not been paid on recruitment as boy.
- (iv) the recruit has actually joined the unit and is regularly getting pay and allowances.
- (v) the allowance is not notified in respect of NCs(E)
- (vi) a reservist/re-enrolled ex-soldier who, having drawn the allowance in his first engagement reverts or is discharged from the service, but is recalled/re-enrolled at a future date, is not granted the second payment of the allowance unless the interim period is over two years. Also see that the allowance is not granted to reservist/re-enrolled ex-soldier who is discharged within six months after rejoining the colour.
- (vii) in the case of Territorial Army personnel, it will be seen that the allowance is granted only to those who are employed on the permanent administrative or instructional staff of TA units or embodied for service for a period exceeding six months.
- (viii) the claim is within the time limit, if not sanction for waiving the time limit has been obtained and such orders incorporated in the Part II Order.

62. On completion of the above audit scrutiny the following action will be taken :-

- (i) Process the part II order
- (ii) send necessary intimation of disallowance if any, to the unit concerned.

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CHAPTER 11

SPECIALCOMPENSATORY ALLOWANCE/ FIELD SERVICE CONCESSIONS

64. JCOs/ORs/NCs(E) prior to 1/4/93 are entitled to special compensatory allowance at the prescribed rates and under the prescribed conditions while serving the units located in concessional areas, which are notified in Government orders from time to time and also when personnel below officer rank are moved from peace areas for employment on internal security duties. This will be notified in DO Part II orders with a certificate quoting the authority who ordered the move. The grant/cessation of the allowance as due under these orders is notified in Part II orders which are treated as Audit cage items.

65. While auditing these Part II orders it should be ensured that:-

(a) The Part II Orders specified the date on which the individual entered/left the qualifying area.

(b) (i) the following certificate is endorsed at the end of the Part II Orders:

“Certified that the conditions laid down in Ministry of Defence letter A/02584/AG/PS 3(a)/97-S/D(Pay/Services) dated 25-1-64, AI 7/S/48 read with Ministry of Defence letter No.A/25761/AG/PS 3(b)/146-S/D (Pay/Services) dated 2-3-68 and letter No.96891/2/AG/PS 3(b) 145-S/D(Pay/Services) dated 28-1-72 in respect of this grant have been fulfilled (strike out whichever is not applicable)”;

(ii) in the case of attached personnel, a certificate is furnished that the individual has been attached for operational purposes to a unit or a formation located within the qualifying area, and the attachment exceeds 14 days;

(iii) a similar certificate is furnished in cases where the individual forms part of a detachment which is attached for operational purposes to a unit or formation within the qualifying area;

(iv) in the case of DSC personnel a certificate is furnished to the effect that the individuals are employed with a unit/formation located within the qualifying area, whose personnel have been allowed field service concession.

(c) The allowance is not granted to personnel of static units/formations e.g. Military Farms, MES, Recruiting offices, Training Centres and Establishments, NCC Directorates and units, TA Units unless embodied and Record Offices.

Note – So far as J&K is concerned, the units which are not entitled to field service concessions have been specified in AI 30/64, SCA will be admitted to personnel of all other units.

66. The conditions governing the payment of the allowances during periods of absence from the qualifying area are laid down in the Government letters sanctioning the allowance. While auditing the relevant Part II orders, the following requirements will be ensured :

(a) **Casual leave**

The allowance will not be admitted if the period of casual leave exceeds 21 days. If the casual leave initially granted is less than 21 days, but is subsequently extended, and the total period exceeds 21 days, the allowance will be recovered retrospectively from the date of commencement of the casual leave.

(b) **Leave including sick leave, and periods of hospitalisation**

- (i) Leave- The allowance will be admitted only if the period of absence does not exceed 28 days provided the individual returns to his unit/formations in the specified area immediately on termination of his leave/treatment.

NOTE – Special care will be taken while adjusting the Part II orders notifying annual leave, as the period will be invariably in excess of 28 days. The payment of the allowance will be discontinued as due, even if the cessation is not notified, and the administrative authorities asked to publish the cessation of the allowance and its re-grant on the return of the individual. The payment of the allowance will not be resumed from the date of expiry of leave, unless the re-grant is notified in a Part II Order.

- (ii) Hospitalisation – If the disability of the individual is due to his own fault, or when the hospital stoppages are recovered for the reason that the sickness was attributable to his own misconduct or imprudence as certified by the attending Medical Officer, SCA will not be admitted for the period of hospitalisation, even if it is less than 28 days.
- (c) **Temporary duty with unit/formation outside the Task Force**

The allowance will not be admitted if the period of temporary duty exceeds 21 days. Even when this limit is not exceeded, the allowance is inadmissible if the individual does not return to the specified area immediately on termination of temporary duty:

- (i) When temporary duty is followed by leave and vice-versa, SCA will be admissible only if the total period of absence from the qualifying area does not exceed 28 days, and also the period of any one of them does not exceed 21 days.
- (ii) The Part II order notifying the return of the individual from temporary duty invariably contains a cross reference to the earlier Part II Order in which his move on temporary duty was notified. This should enable the auditor to ascertain the period of absence. Both the Part II Orders are invariably actionable as they notify the grant of TJRA/ration allowance.

NOTE – “Care will be taken to ensure that SCA is not admitted concurrently with High Altitude Allowance and any other local compensatory allowance. Occasions where SCA and clothing allowance are both admissible should be rare and such cases should be put upon enquiry to ensure that the payment of the allowance is regulated correctly”.

CFAA/CMFA

67. With the issue of Govt of India Min of Def letter: 37269/AG/PS3 (a)/90/D(Pay/Services) dt:13.1.94 the areas of Field Service concessions w.e.f.1.4.93 are re defined and classified as “Field Area” and “Modified Field Area”. The rates are regulated as published there in and amended from time to time.

- a) Field Area: are those areas where troops are deployed near the borders for operational requirements. Personnel serving in Field Areas are entitled for “Compensatory Field Area Allowance (CFAA).
- b) Modified Field Areas: are those areas where troops are deployed in support of combat troops in an operational support role. Personnel serving in Modified Field Areas are entitled for Compensatory Modified Field Area Allowance (CMFAA):

c) Consequent on the issue of the Govt letter dated 13.1.94 re defining the areas of Field Service Concessions and the grant of CMFAA and CFAA, the following concessions earlier admissible are withdrawn from the dates shown against them.

Special Compensatory (Field) Allowance) w.e.f. 1.4.93

Special Compensatory (Remote locality) w.e.f. 1.2.94.

d) Conditions for grant of CFAA/CMFAA:

- (i) The list of Units/Formations which are in Field Area or Modified Field Area and are eligible for Field Service Concessions will be notified by the Corps Commander and the notification is sent to PAO concerned quarterly for post audit by the PAO to ensure correctness of the publication of FSC by the Units concerned and to regulate the grant accordingly.
- (ii) High Altitude and Uncongenial Climate Allowance (Higher and Lower rates) is also admissible in addition to CFAA provided the conditions for grant of HAUCA are fulfilled.
- (iii) No other Compensatory Allowance are admissible along with CMFAA.
- (iv) "CFAA and CMFAA "are not admissible to static Units/ Formations. eg: Training Centres, Recruiting Offices, Military Farms, Records Offices, NCC Directorates and its units and TA unless embodied.
- (v) Attachment : In the case of attached personnel, the allowance is admissible if the period of attachment exceeds 14 days. Auth: MOD letter No:A/02584/AG/PS 3 (a)/97/S/D(Pay)/Ser dt: 25.1.64.
- (vi) Hospitalisation : If the disability is due to fault of the PBOR or when hospital stoppages are recovered for the reasons that the sickness was due to fault of the individual, Field Service Concessions is to be stopped for hospitalisation even if it is less than 28 days.

e) Consequent on the issue of GOI, MOD letter No:90099/AG/PS 3(b)/512/D (Pay/Services) dated 26.3.96 the grant of Field Service Concessions like CFAA and CMFAA has been rationalised w.e.f.1.1.96.

Note:

- (i) Consequent on Rationalisation, grant/cessation/re-grant for AL/CL etc, are not required to be published in DO Part II by Units/Formations.
- (ii) The Units/Formations will publish in DO II the grant, of either CMFAA or CFAA as the case may be, on entry into FSC area initially and the cessation will be published in the DO II when the PBOR leaves the area on posting etc.
- (iii) The conditions as indicated in MOD letter No:A/02584/AG/PS- 3(a)/97/S/D9Pay/Services) dated 25.1.64 should also be looked into.
- (iv) Enhanced rate of CFAA and CMFAA ie. 1.5.99 notified vide Govt of India Min of Def letter NO:1(26)/97/XXD/Pay/Services dt: 29.2.2000, 1/S/2008 and Mod letter no. 1(54)/2008/D(pay/Services) dt. 04.11.2008.

Compensatory Highly Active Field Area Allowances (CHAFAA)

68. With ref to GOI, MoD letter No 1(26)/97/XX/D(Pay/Services) dt 29 Feb 2000, the Govt have notified Highly Active Field Area Allowance vide letter No 8(3)/2000/D(Pay/Services) dt 24 Mar 2001 as conveyed vide IHQ of MoD(Army) letter No B/37269/HAFA/AG/PS-3(a) dt 30 May 2001. The rates are applicable as given in Mod letter No. 1(54)/2008/D (pay/Services) dt. 04.11.2008 and as revised from time to time.

(a) Actual formations and units entitled to CHAFA with periods of entitlement will be notified separately by the respective Corps Commanders and equivalents.

(b) The details of Field/Modified field areas as given in Appendix 'A' and 'B' of GOI, MoD letter NO 37269/AG/PS-3(a)/90/D(Pay/Services) dt 13 Jan 94 stands amended to the extent of the location of formations and units notified as entitled to CHAFA for a given duration.

(c) Other conditions governing grant of the allowances will be same as stipulated for grant of field/ modified field area allowances vide GOI, MoD letter No 37269/AG/PS3(a)/90/D(Pay/Services) dt 13 Jan 94.

Special Compensatory (Remote Locality) Allowance:

69. With the issue of Govt. of India, Ministry of Defence letter No. 1 (26)/97/IV/D (Pay/Services) dated 29.2.2000 Armed Forces personnel posted for duty in the Specified remote localities where Field service concessions are presently not applicable but where civilian employees are entitled to a "Special Compensatory (Remote locality) Allowance will be granted SC(RL) Allowance w.e.f. 29.2.2000 at the same rates and subject to the same terms and conditions applicable to the Central Govt. civilian employees. However, the concerned personnel is entitled to receive compensatory allowance whichever is more beneficial to him: The rates are applicable as given in Mod letter No. 1(54)/2008/D (pay/Services) dt. 04.11.2008 and as revised from time to time.

70. SPECIAL COMPENSATORY COUNTER INSURGENCY ALLOWANCE (SCCIA):

With the issue of GOI, MOD letter No:37269/CI/AG/PS 3 (a)/121/D(Pay/Services) dated 14.1.94, Units which are deployed for Counter Insurgency Operations are entitled for the above allowance w.e.f.1.4.93.

The grants to PBOR are to be notified in the DOs II. The troops deployed with Counter Insurgency Operations will be entitled to HAUC Allowance also, if they satisfy conditions for grant of HA(UC) Allowance. SCCIA is admissible to PBOR deployed both in Modified Field Areas and in Peace Areas also w.e.f. 1.5.99 in addition to Field areas already in existence. The rates are applicable as given in Mod letter No. 1(54)/2008/D (pay/Services) dt. 04.11.2008 and as revised from time to time.

Conditions:

(a) The notification of lists of Units actually involved in counter Insurgency operations in areas identified as per Government Orders issued from time to time will be done by Corps HQrs Quarterly and this notification sent to PAO for Post audit of grant by the PAO.

(b) Unit/ Formations is operating away from their permanent location for a period of over 30 days. With the issue of GOI, MOD corrigendum No. 1(26)/97/D/(Pay / Services) dt.14.6.99 all personnel deployed w.e.f. 1.5.99 on counter Insurgency Operations of less than 30 days deployment will also qualify for "SCCIA". Payment will be on Pro-rata basis.

For the purpose of deployment of less than 30 days and grant of 'SCCIA' thereof the PAO will look into the sanction of deployment from Sub Area Commander or the Corps Commander to the effect that they approved the deployment of the personnel in the CI Operations & the said PBOR were actually deployed in such operations.

[GOI, MOD letter No. 1(26)/97/D (Pay/Services) dated 2.2.2000]

(c) Not admissible: During AL/SL and Temporary Duty exceeding 28 days and absence from area on CL exceeding 30 days

Auth : GOI, MoD letter No 37269/CI/AG/PS3(a)/121/D(Pay/Services) dated 14 Jan 94, 1(26)/97/XX/D(Pay/Services) dt 29 Feb 2000, IHQ of MoD (Army) letter No A/20038/M

71. **SIACHEN ALLOWANCE : "SIACHN"**

PBOR serving in Siachen Glacier Area are entitled for grant of Siachen Allowance (SIACHN) as per GOI, MOD letter No. 1(2)/91/(D (Pay/Services) dated 1.5.91 and No. 37269/AG/PS 3(a)/90/D (Pay/Services) dated 13.1.94. The rates are applicable as given in Mod letter No. 1(54)/2008/D (pay/Services) dt. 04.11.2008 and as revised from time to time.

Conditions:

- (i) Initial grant / cessation on leaving the area should be published in DOs II.
- (ii) Conditions governing grant of Siachen Allowance vide GOI, MOD, letter No. 1(2)/91/D (Pay/Services) dated 1.5.91 and No. 37269/AG/Ps 3(a)/90/D (Pay/Services) dated 13.1.94 are fulfilled will be looked into in audit.
- (iii) PBOR is / are not in receipt of any other compensatory allowance including HA (UC) Allowance.
- (iv) However 'Siachen Allowance' admissible with compensatory, Field Area Allowance (FAA).
- (v) With the issue of GOI, MOD letter No. 1(26)/97/XX/D (Pay / Services) dated 29.2.2000 Siachen Allowance is concurrently admissible with "Highly Active Field Area Allowance" w.e.f. 1.5.99.
- (vi) Not admissible during AL / SL etc.
- (vii) In cases of CL / Ty. Duty when the period of absence exceeds 14 days not admissible.
- (viii) Siachen Allowance and Flying Allowance are not granted concurrently. One allowance i.e., either Siachen Allowance or Flying Allowance will be admissible to PBOR posted at Siachen depending upon their choice [GOI, MOD letter No.3(4)/97/D (Pay/Services) dated 25.3.99.
- (ix) Different Risk-related allowance has also been considered for concurrent applicability to PBOR. As a rule only one of the risk-related allowance at the highest rates should be admissible in a designated area in addition to the applicable Field Area concessions.

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CHAPTER 12

HIGH ALTITUDE ALLOWANCE/HIGH ALTITUDE UNCONGENIAL CLIMATE ALLOWANCE/HILL COMPENSATORY ALLOWANCE

74. High Altitude Allowance is admissible to JCOs/ORs/NCs(E) at the specified rates, when they serve in units located in the qualifying areas notified in Government orders from time to time.

Personnel serving in areas located at a height of 9000 feet and above (Category I) including uncongenial climate areas below height of 9000 feet (Category II) will be entitled to high altitude/uncongenial climate allowance. The rate of this allowance varies with the altitude at which a unit is located. The conditions governing the grant are contained in MoD letter No F 69/3/75/D (Pay / Services) dated 28 Feb 76, MOD letter No. 37269/AG/PS 3(a)/90/D(Pay/Services) dated 13.1.94. as amended. Category-III " High Altitude and Uncongenial Allowance-Special rate (HAUCS) Uncongenial climate in specified areas mentioned in GOI MOD no 1(15)/2007/D(Pay/ Service dt. 10.8.07. 80% of Siachen allowance for areas specified therein shall be granted in these areas in future. This will be applicable for Category-III only. The grant/cessation of the allowance is notified in Part II orders. The rates are applicable as given in Mod letter No. 1(54)/2008/D (pay/Services) dt. 04.11.2008 and as revised from time to time

75. While scrutinising these Part II orders will be seen that:-

- (i) the date of entry into/exit from the qualifying area is specified;
- (ii) the following certificates are furnished in the Part II Orders.

Certified that the conditions laid down in Min. Of Def. Letter No..... dt..... have been fulfilled.

- (iii) the allowance is not admitted if the individual is absent from the area for a period exceeding 14 days on casual leave or temporary duty.
- (iv) the individual for whom the allowance is notified is not absent from the specified area on Annual leave/sick leave, or any leave other than casual leave.

NOTE 1 – The allowance will be discontinued if the cessation is not notified and the Record authorities will be asked to notify the cessation, and re grant when due. The allowance will not be resumed unless the re grant is notified.

NOTE 2 – When an individual is posted out of the H.A.A. area, the allowance is stopped by the task holder transferring the IRLA from the date of the individual is struck off the strength of the unit in the H.A.A. area.

NOTE 3 – Occurrences relating to cessation of HA/UC allowance to personnel posted on permanent duty to units/formations located outside the H.A./UC area are required to be notified in Part II orders or put up in casualty returns as the case may be of the receiving unit/formations.

(v) Admissible with 'CFAA' and 'SCCIA' provided condition for grant of HAUCA is fulfilled not admissible with any other compensatory Allowances.

76. In addition to the above scrutiny of Part II Orders, the following points will be specially looked into :-

- (a) that in the case of units in concessional area at places 9000 ft. and above, but outside the Zone specified in Govt. Letter dated 1-10-62, the Part II order should

bear an endorsement to the effect that the Brigade Commander concerned has approved the notification.

- (b) that in the case of individuals serving with detachments, it will be ensured that the detachments have been deployed in the qualifying area for a continuous period of more than 14 days.
- (c) that in respect of individuals holding posts elsewhere, but who are attached to units in the qualifying area, ensure that the allowance is admitted only if the period of attachment is for a continuous period of 14 days, and if they are not in receipt of daily allowance.
- (d) that in respect of personnel who move with detachments outside the area, ensure that the allowance is not admitted if the detachments remain outside the area for a continuous period exceeding 14 days.

Hill Compensatory Allowance: "HCA"

77. Hill Compensatory Allowance is admissible to Hon. Com. Officers, JCOs, ORs & NCs (E) at 100% of the rates in localities including hill stations where the allowance is admissible to civilian Govt. servant and under the same conditions applicable from time to time. The rates are applicable as given in Mod letter No. 1(54)/2008/D (pay/Services) dt. 04.11.2008 and as revised from time to time

The other conditions and procedure are the same as for CCA.

[Rule 116, 117, 123 P & A Regulations (ORs)]

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CHAPTER 13

ACTING ALLOWANCE – JCOs

79. Acting allowance at the prescribed rate, as given in Mod letter No. 1(54)/2008/D (pay/Services) dt. 04.11.2008 and as revised from time to time, is admissible to JCOs appointed to officiate in place of officers in the circumstances specified in A.I.199/62. The scope of AI 199/62 is applicable to all Regimental appointments and certain other miscellaneous appointments as laid down in Army HQrs. Letter NO.47971/XI/Orgs(H)(a) dated 1/12-3-73. For this purpose JCOs employed in the establishment of CASC, CAOC, CEME will be viewed as employed on Regimental appointments and are eligible for the grant of acting allowance.

80. The grant of acting allowance will be published in Part II orders when:

- (a) A JCO is appointed to officiate in lieu of an officer.
- (b) He ceases to officiate in the place of an officer. These occurrences will be published in First Group under heading 'Appointments' and 'Promotions'.

81. While auditing Part II orders on the above account it will be seen that :-

- (i) It contains a certificate under AO 398/71.
- (ii) Part II Order is supported by copies of original sanction of Acting allowance by the competent authority accorded under AI 199/62 or other Government orders.

NOTE – The items of Part II orders notifying the grant/cessation of acting allowance will be treated as 'audit cage' items. When once the grant of acting allowance is notified in Part II Orders it will continue to be credited in IRLAs until cessation is notified or the period of original sanction expired.

- (iii) The prior sanction of the immediate Senior Formation Commander not below the rank of a Brigade Commander has been obtained and that the conditions governing the grant have been fulfilled.
- (iv) The allowance is admitted only for duty periods and not for periods of annual/accumulated leave/sick leave/courses of instruction.

NOTE – While adjusting Part II Orders notifying the grant of ration allowance in connection with leave etc. it should be ensured that the acting allowance is recovered for periods of such absence or leave or courses of instruction, whether necessary.

- (v) In cases where the certificate furnished on the Part II order contains particulars which indicate the sanction of the competent authority was ex-post-facto, the allowance is admitted only from the date of sanction.

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CHAPTER 14

SPECIAL DUTY ALLOWANCES

Air Despatch Pay: "ADPAY"

[Rule 59, 60, P & A Regulations (ORs)]

83. JCOs/ORs of ASC who are employed for dropping supplies from the air in certain specified field/concessional areas are entitled to the Air Despatch pay. The rates are applicable as given in Mod letter No. 1(54)/2008/D (pay/Services) dt. 04.11.2008 and as revised from time to time

Conditions for Grant.

- (i) PBOR is required to put in a minimum number of 24 sorties per year. Commencing from 1st October to 30th September every year.
- (ii) PBOR posted to Air Despatch duties after 1st October, the Minimum number of sorties will be worked on proportionate basis i.e., 2 sorties per month computed on the number of complete months left in the year.
- (iii) After PBOR has completed the minimum number of sorties required to be put in by him in the year, Air Despatch pay will be credited in his IRLA retrospectively, .
- (iv) Air Despatch Pay will be credited every month including periods of AL or Sick leave.
- (v) Case of Death/Retirement /POS OUT

Based on proportionate number of sorties at the rate of 2 sorties per month will be calculated and credited.

Forfeiture: "ADPAY" will not be paid for any day during which Pay is forfeited.

The Units/Formations should publish the grant and cessation of Air-Despatch Pay in Part II Order.

Island Special (Duty) Allowance: "ISLNDA"

84. Defence Service personnel posted in Andaman & Nicobar and Lakshadweep Groups of Islands will be extended, either Island Special (Duty) Allowance at the prescribed rates as notified by the Govt. or the Field Service concessions whichever is more beneficial to the personnel.

This will take effect from 29.2.2000.

[GOI, MOD No.1 (26)/97/V/D (Pay/Service) dated 29.2.2000].

Island Special Duty Allowance and Special Compensatory (Remote Locality) Allowance, where admissible can be drawn concurrently.

Auth: GOI,MOD No:1(26)/97/V/D/Services dt: 01.07.2002.

Classification areas in terms of Min of Fin of Dept of Exp OM No 12 (I) 98-II dated 17.7.98, where Island Special Duty allowance is admissible and the corresponding rates are given below:

Name of Island	Capital town classified as AREA-'A' where 12.50% of Basic pay is admissible	Difficult areas, classified as AREA-'B' where 20% of B.P admissible	More difficult areas, classified as AREA 'C' where 25% of Basic Pay admissible.
Andaman & Nicobar	Port Blair	North and middle Andaman, South Andaman excluding Port Blair	Little Andaman, Nicobar group of Islands Narcondum Islands, East Islands
Lakshdweep	Kavaratii and Agatti and Minicoy	All Islands in Lakshdweep except Kavarti, Agatti and Minicoy	Minicoy Island

Instructional Allowance: "INSTAL"

85. PBOR who are deputed on training assignments as Instructors to the Training institutes and establishments listed shall be eligible for Instructional Allowance.

[Govt. of India, Ministry of Defence letter No. 1(26)/97/VI/D)Pay/Services) dated 29.2.2000 & GOI, MoD, 1/54/2008/D(pay)/Services dt. 4.11.08]

Conditions:

- (i) PBOR in receipt of the Instructional Allowance is Not entitled in addition Deputation (Duty) Allowance.
- (ii) AEC Personnel: The Allowance is restricted only to those appointed as Instructors in special service subjects in category 'A' training establishments.

Those employed or appointed as regular faculty in various Defence Training establishments are not entitled to this allowance.

List of Training Establishments. Joint Service Institutions:

- 1) National Defence College, New Delhi.
- 2) Defence Service Staff College, Wellington.
- 3) N.D.A. Khadakvasla.
- 4) College of Defence Management, Secunderabad.
- 5) Armed Forces Medical College, Pune.

Army

- 1) Indian Military Academy, Dehradun.

- 2) Officer Training Academy, Chennai.
- 3) Armoured Corps Centre & School, Ahmednagar.
- 4) School of Artillery, Deolali.
- 5) Air Defence Guided Missile School, Gopalpur
- 6) College of Military Engineering, Dapodi, Pune.
- 7) Heavy Briding Training Camp, Marve.
- 8) Army / Air Transport Support School, Agra.
- 9) Army School of Physical Training, Pune.
- 10) Army School of Mechanical Transport, Bangalore.
- 11) AEC Training College and Centre, Pachmarhi.
- 12) Military College of Tele communication Engineering, Mhow
- 13) College of Combat, Mhow.
- 14) Infantry School, Mhow.
- 15) Junior Leaders Wing, Belgaum and Bareilly
- 16) High Altitude Warfare School.
- 17) Counter Insurgency Warfare School.
- 18) College of Material Management, Jabalpur.
- 19) Institute of National Integration, Pune.
- 20) Military College of Electronics and Mechanical Engineering,
Secunderabad.
- 21) AMC Centre and School, Lucknow.
- 22) College of Material Management, Jabalpur.
- 23) ASC School, Bareilly.
- 24) EME School, Baroda.
- 25) Intelligence Training School and Depot, Pune.
- 26) RVC Centre & School, Meerut.
- 27) Remount Training School and Depot, Saharanpur.
- 28) Remount Training School and Depot, Hempur.

- 29) Institute of Military Law, Kamptee.
- 30) CMP Centre and School, Bangalore.
- 31) Military Forms School and Research Centre, Meerut.
- 32) Army Aviation School, Nasik.
- 33) Counter Insurgency School West.
- 34) All Regimental Training Centre.

Flying Pay for Infantry MMG Gunners:

[Rule 84 as inserted vide CS No.130/IV/97 P & Regulations (ORs)]

86. Admissibility: Flying Pay will be admissible to the Infantry MMG Gunners in Army Aviation Units who are employed as MMG Gunners as part of the Air Crew from the date they are employed on the above duties.

Rate: Rs.900/- Pm w.e.f. 1.8.97 (Rule 84 P&A Regulation)

w.e.f. 29.2.2000 Rate :

NCOs	3500/- PM
JCOs	4200/- PM

(Auth : MoD No. 1(26)/XXI/D (Pay/Services) dt. 29.2.2000)

w.e.f. 1.9.2008 (auth: MoD No. 1/54/2008/D(Pay/Services) dt. 4.11.2008)

NCOs	7000/- PM
JCOs	8400/- PM

Conditions:

- (i) Flying Pay will be drawn by MMG gunners on the actual Utilisation for the role duly certified by the CO of Aviation Unit.
- (ii) The Flying Pay will be admissible upto a maximum of 20 MMG Gunners as per list published by Additional Directorate General Army Aviation Bi- annually.
- (iii) Flying Pay is Not treated as Pay for the purpose of Dearness Allowance or any other purpose.
- (iv) Admissible during A.L.
- (v) Admissible in addition to Field Service Concessions, counter Insurgency operation allowance and other allowances as admissible to Army Personnel from time to time, but not in addition Siachen allowance.
- (vi) Flying Pay to MMG Gunners will be admitted w.r.t. DO II published by the Unit concerned.

(vii) DO II will be published by Units concerned only on issuance of list of personnel by Additional Directorate General Army Aviation.

(viii) MMG Gunners will be required to pay a sum of Rs.162/- Pm towards payment of additional insurance cover against flying risk for a sum of Rs.1 lakh.

(ix) The recovery towards AGIS of Rs.162/- Pm will be made by OC Unit in cash and remitted to AGI Directorate.

(x) The amount of additional AGIS premium will be directly collected by OC Unit and sent to AGI Directorate along with nominal Roll at the time of publication of grant in DO II. These Orders will be effective w.e.f. 5.5.90.

Aeronautical Technical Allowance: "AETECH"

[GOI, MOD letter No. 1 (26)/97/XV/D (Pay/Services) dated 29.2.2000 & GOI, MoD, 1/54/2008/D(pay)/Services dt. 4.11.08]

87. Aeronautical Technical Allowance will be granted to the Air Craft Technicians in all the three services at the same rate subject to the similar terms and conditions as are applicable in respect of the Submarine Technical Allowance w.e.f. 29.2.2000.

Rate: Rs.100/- Pm

Rate: Rs. 200/- per month w.e.f. 1.9.2008

The above allowance is admissible to those Aircraft Technicians who have successfully qualified in "TETRA, TTCU MCF" or similar courses in the Aviation wings of the Army and Navy and are authorised to maintain or service aircraft and the related system.

88. Air Worthiness Certificate Allowance: "AIRWCA"

[GOI, MOD letter No. 1(26)/97/XIV/D (Pay/Services) dated 29.2.2000 GOI, MoD, 1/54/2008/D(pay)/Services dt. 4.11.08]

On the analogy of the Unit charge certificate allowance already admissible in the Navy, the specified categories of air craft technicians will be granted an Airworthiness Certificate Allowance at the following rates w.e.f. 29.2.2000.

Details	With effect from	
	29.2.2000	1.9.2008
Aviation Trade PBOR with Service of 2 to 10 years	75	150
Aviation Trade PBOR with more than 10 years Service	150	300

Allowance is admissible to the Aircraft Technicians in the three services authorised to sign Form 700 after having qualified in the "Aircraft Type Examination conducted by the competent authority and who are in possession of the necessary authorisation for assuming independent charge of the applicable operating machinery.

NOTE: The rates of allowances mentioned at Para 83 to 88 would be enhanced by 25 % automatically each time the Dearness allowance payable on the revised pay band goes up by 50%.

SPECIAL GROUP [Spl. Force –4 Vikas]

89. Pay & Alls to JCOs ORs posted to special force in Special Frontier Force – S.F.F.

1. Normal Pay & Alls applicable

2. Special Force Allowance (SFASFF) as per rates notified from time to time

[w.e.f. 29/2/2000-AuthGOI, Cabinet Sect. F No14(9)/89-EAII-503 dt.3/6/02 & corrigendum No 14(9)89EAII-896 Dt.9/12/02

3. Para Pay

4. Deputation Allowance 10% Basic Pay.

(Authy: For raising Spl. Force – GOI, Cabinet Secretariat letter No.14(9)/89-EA-II dt.16.3.89)

NOTE: SFASFF is admissible only to personnel posted to special group of SFF HQrs UO NO. AT/I/13110/VII dated 24/8/2007 and as per GOI, MoD, 1/54/2008/D(pay)/Services dt. 4.11.08]

Pay & Allowances of JCO/ORs on deputation to HQrs Estt 22

90. Entitlement Pay & Allowance:

1. Pay in the stage and scales in the Army.

2. Deputation Allowance 10% of Basic Pay

3. All Army concessions and Allowances admissible.

4. Special security allowance

Authy for raising : GOI, Ministry of External Affairs letter No.EA/Estt/3/63 dated 13.1.65 and 1/6/2010/D/PAY/SERVICES dated 25.3.2013

HARDSHIP ALLOWANCES

91. The allowance is payable to Army personnel posted at Chakrata at the rate of 12.5 % and 15% of basic pay for B & C category located respectively. Copies of Cabinet Secretariat Sanction No. 23/14/2006-EA.HI dated 16/03/2009 and 14/11/2011 and Hqrs. Office Letter No. AT/I/13110/vol VII dated 28/11/2011

CHAPTER 15

RATION ALLOWANCE

92. Ration allowance at the rate notified by the Government from time to time will be admissible to JCOs/ORs (including boys)/NCs(E) and religious teachers, in the circumstances specified in Rule 172, P&A Regs. (ORs), which are dealt with below :

- (a) Normal Ration allowance is admissible when Government is in a position to supply free rations , but the individual for his own convenience prefer to draw an allowance in lieu of ration and sanctioned by Officer Commanding unit.
- (b) Ration allowance is admissible at a special rate laid down by Government from time to time in the following circumstances. [Rule 172 (d) to (k) of Pay & Allowances Regs (ORs)]
 - i) When the individual performs journey in hilly areas where there is no mode of vehicular conveyance, ration allowance for one day will be admissible for every 24 hours.
 - ii) Ration allowance for journeys involving fraction of 24 kms will be admitted as under.
 - a. For journeys of 12 kms and above: one day Ration allowance
 - b. For journeys less than 12 kms - NIL (for eg: 3 days for 61 kms and 2 days for 54 kms)
 - c. For journeys in Nepal are concerned, the distance in days given in AI 122/60 will be applicable.
 - iii) When employed on movement control duty at a station where he is obliged to take his meals in a refreshment room.
 - iv) When employed on Courier duty.
 - v) When employed on Secret equipment duty.
 - vi) When patients travel by ambulance convoy of ordinary train provided free ration are not issued.
 - vii) When TB patients travel form one Military Hospital to another, for further treatment on the recommendations of the Medical Board after they have been invalidated out of service, provided, free rations are not issued.
 - viii) While travelling by courier service (IAF) on duty when Govt; is not in a position to provide cooked meal, an individual will be entitled to draw the special rate of ration allowance
 - ix) When owing to sickness or other disability an individual is unable to consume his normal ration and no rations are drawn for him in kind he is eligible for ration allowance at the rate notified from time to time.
 - x) SRA is admissible to Task Forces (Officers & Other Ranks) attached with DRDO if specifically sanctioned by Govt. of India / Ministry of Defence.
 - xi) SRA is admissible to all ranks of service & DSC Personnel deployed at DRDO project sites at various stations in India, if specifically sanctioned by by Govt. of India / Ministry of Defence.

93. An individual detailed on Temporary duty at an outstation or attending camps where rations cannot be supplied by Government is entitled to reimbursement of the actual expenses (including fee, if any, paid by DAK Bungalows etc) incurred by him, as certified by his Commanding Officer subject to a maximum rate specified from time to time. The grant of ration allowance at an outstation for period exceeding 10/30 days requires the sanction of the sub Area/Area Commander which will be looked for in original.

94. When, owing to sickness or other disability an individual is unable to consume his normal ration, and/no rations are drawn for him in kind, he is eligible for ration allowance at the rate notified from time to time. A certificate indicating that the conditions for grant of the allowance have been fulfilled, will be looked for in the Part II Order notifying the grant.

95. A soldier on leave is not entitled to the issue of free rations. He is entitled only to leave ration allowance referred in Para 151(a) above. LRA will be worked out for 75 days per annum at the Normal Rate notified by Govt. of India from time to time, admitted as a monthly basis duly rounded off to the nearest rupee and no publications of DO-II will be required for this purposes:-

$$\text{Formula: } \frac{75 \text{ days X NRA Rate}}{12 \text{ months}} = \text{LRA}$$

(LRA is credited as Audit Cage item in each month w.e.f 01-01-1996)

General

96. While auditing Part II Orders notifying the grant of Ration Allowance it will be ensured that :-

- (a) the allowance is not admitted for days for which pay and allowances have been forfeited or have been withheld.
- (b) no Part II order for the same period or for an overlapping period, was issued and adjusted previously. Where the grant is belated, it is particularly necessary to verify the past entries in the IRLA.
- (c) the rate at which the allowance was granted is correct with reference to the current orders.
- (d) recruits will be paid monthly Normal Rate of ration allowance during leave period. Ration allowance will be paid to the recruits only on publication of DOII.
- (e) While on sick leave, Normal rate of ration allowance would be admissible for the period beyond the first 75 days

97. In the case of grant of TJRA for leave period ensure that the individual was issued with Railway warrant as indicated in DO Part II. If no indication regarding issue of warrant is given, the unit will be asked to confirm that the individual actually performed journey. On completion of the above audit check the following action will be taken :

- (i) Reject the allowance for the period, if any, for which it is not admissible.
- (ii) Tick and initial with date in the Part II order and also the connected entries in the IRLAs in token of audit/adjustment.

98. ISNRA to PBOR: (Inter Service Normal Ration Allowance)

Conditions:

- (i) Sanction of Sub Area commander should exist in terms of Army Instructions 18/76
- (ii) They should be dining / living in other services of Mess / Area.
- (iii) The Unit should be declared as inter services Unit as per Army Instructions 18/76.
- (iv) Rates are applicable as per Govt. of India; Letters published from time to time.

[Authy: AI 18/76 as amended from time to time].

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CHAPTER 16

CITY COMPENSATORY ALLOWANCE

101. Compensatory (City) Allowance is stands abolished from 01.09.1998 vide GOI MOD 1(50)/2008/D pay/Service dated 23/10/2008. However, requisite audit for the allowance prior to 01.09.2008 will be conducted as under:

When once the grant of the allowance is notified in Part II orders, it will continue to be credited in IRLAs until cessation is notified. The following procedure will be adopted for adjustment of the allowance in the IRLAs with reference to the Part II Orders.

(i) The items of the DOs Part II notifying grant/cessation will be treated as audit cage items

(ii) The rate of CCA admissible in each case will be correctly worked out at the appropriate rates and exhibited in the audit cage under the heading CCA. The place for which the CCA is granted should be indicated against the Audit Cage. As and when changes in rates of pay occur, corresponding increase/decrease in the rate of CCA admissible will simultaneously be carried out and readjustment made.

(iii) The cessation of the allowance on the posting of an individual out of a qualifying station is required to be notified by the dispatching unit. It will e ensured that the allowance is discontinued in the IRLA from the day the individual is S.O.S. with reference to the Part II order notifying the posting out if in any case, the cessation of the allowance is itself omitted to be notified. This procedure will be followed even if the posting is to units in the same qualifying station.

NOTE:- It will be ensured in audit that personnel serving in SRINAGAR are not admitted CCA in addition to Hill Compensatory Allowance.

102. The following action will be taken in the matter of adjustment of CCA in the IRLA:

(a) Scrutinise the Part II order to see the individual concerned has been posted to a unit or detachment located at the qualifying station.

(b) the station is specified

(c) the date of assumption of duty is given

(d) the following certificates have been furnished for the initial grants "Certified that the eligibility for comp. (city), allowance has been verified with reference to Para 3 (b)(ii) or 3 (b) (iii) (striking out whichever is not applicable) of the OM No.4 (i) 66/D (Civ-I) dated 4-3-66".

(e) watch publication of DO Part II incorporating the following certificates in the first issue of Part II orders after 1st January and 1st July each year, Certified that :

(i) the cessation of the allowance from the due dates has been notified in DOs Part II in respect of all individuals who were posted out and who completed temporary duty/attachment for a continuous period of 3 months in another station.

(ii) The personnel of the unit continue to be eligible for compensatory (city) allowance under the provisions of Ministry of Defence OM No.4(i) 66/D (Civ-I) dated 4-3-66.

The rendition of certificates in the first issue of DO Part II after 1st January and 1st July each year will be watched through a medium of a Chart.

(f) See that in the case of temporary duty or attachment in another station where the individual becomes eligible for the allowance after 3 months, the grant notified by the OC parent

unit contains reference to AI 303/62 certifying to the condition of attachment/ temporary duty for more than 3 months.

(g) "A periodical review of Part II order notifying moves on temporary duties is carried out to ascertain whether cessation of the compensatory allowance has been notified in cases where the period of duties/attachment outside the qualifying station exceeds 3 months.

NOTE -1 – In the case of individuals in receipt of CCA transfer to another station where similar allowance is admissible, the allowance is admitted during the joining time.

NOTE – 2 – In case where individuals are posted to the detachment permanently located at a stations other than that of a permanent unit or formations, they will be treated as on permanent duty at the station where the detachment is located and CCA, if any, admissible to that station will be admitted from the date of their posting.

However, individuals serving with the detachment of temporary duty at a station other than that of the parent unit or formations will receive CCA during the first three months at the rates applicable to the permanent stations and thereafter at the rates, if any, applicable to the new stations.

(h) work out the reckonable emoluments as per rules and find out the rate of CCA admissible

(l) ensure in the case of cessation of CCA that the date of cessation notified is correct taking into account joining time, if any, allowed.

CHAPTER 17

PERSONAL MAINTENANCE AND HYGIENE ALLOWANACE/COMPOSITE PERSONAL MAINTENANCE ALLOWANACE (PMHA/CPMA)

103. After Rationalisation of certain allowances, the elements like Hair cutting allowance, washing allowance, Soap and Toilet Allowance, Clothing Maintenance Allowance have been combined and a new allowance called "Personal Maintenance Hygiene Allowance "PMHA" at the admissible rates sanctioned w.e.f. 1.1.96., as detailed in Chapter 59. PMHA has further renamed as Composite Personnel maintenance allowance vide GOI MOD No. 1(54)/2008/D(Pay/Services) dt 04.11.2008 which is paid through system as an audit cage item.

Hair Cutting and Washing allowance in vogue prior to 1/1/96 will be regulated as follows.

(a) The initial grant of hair cutting allowance to the non-Sikh personnel and washing allowance to all personnel is notified in Part II orders in second Group Pay and allowances. The items of DOs Part II notifying the grant/cessation will be treated as audit cage items.

(b) The PAOs will continue to credit the hair cutting and washing allowance in the IRLAs of individuals concerned along with their pay and entitlements till its cessation is notified in Part II orders or otherwise disallowed under circumstances mentioned in (d) below

NOTE - The allowance will where admissible be drawn monthly in arrears along with pay. During periods of leave, the grant will be published in Part II orders along with leave occurrences and paid in advance.

(c) The grant of hair cleaning allowances to Sikh personnel will be published in Part II Orders notifying their enrolment. Thereafter this allowance will continue to be admitted on a permanent basis in the IRLAs along with pay entitlements of the individuals concerned except in the circumstances mentioned in (d) (iv) below.

(d) Cessation of hair cutting and washing allowance will invariably be notified in Part II orders in the following circumstances.

- (i) On posting out of an individual to another unit.
- (ii) On admission to hospital
- (iii) When free services are provided in kind
- (iv) On proceeding on leave pending retirement/discharge.

(e) The grant of allowance was admissible on reporting to new unit or on discharge from hospital, will be notified by the unit concerned from the appropriate dates.

(f) For periods of absence without leave, imprisonment, the allowance including hair cutting allowance will be disallowed with reference to Part II orders notifying the relevant occurrences and no separate notifications for the discontinuance of the allowance during such periods will be looked for.

104.- With effect 1/1/96 the Composite Personnel Maintenance and Hygiene Allowance rates will be regulated as per orders issued from time to time.

Note: i. In case an individual proceeds on leave, he will continue to draw the allowance

at the same rate at which he was drawing prior to proceeding on leave.

- ii. In case of payment of allowance at (1) & (3) above publication of DO Part-II Order will not be necessary and will be adjusted automatically as an audit cage alongwith monthly entitlements.
- iii. For payment of allowance at (ii) above DO Part-II Order will be published by Units / formations.
- iv For Higher Rate adjustment, notification in DO-II for grant and cessation is required.
- v The above allowance is NOT admissible during AWL/OSL and sentence of Imprisonment.
- vi Sikh Personnel undergoing sentence of imprisonment in Military Prison will be provided with cleaning material.

Authority: GOI, MOD Letter No. 90099/AG/PS3(D)/152/D(Pay/Ser) dated 26/3/1996.

CHAPTER 18

CHILDREN EDUCATION ALLOWANCE

105. The orders regulating the payment of Children Education Allowance to JCOs/ORs prior to implementation of 6th CPC are contained in following MoD letters:

- (i) No.91428/AG-PS 5/332-S/D (AG-II) dated 2/5/1962
- (ii) No.A/06318/AG/PS 3(b)/594/D (AG-II) dated 14-2-64
- (iii) No.A/06318/AG/PS 3(b)/6907/D (AG II) dated 20-10-64
- (iv) No.91428/X/AG9S 3(b)/7031/D (AG-II) 24-10-70
- (v) 91428/AG/PS/3(b)/4942/D (AG-II) dated 27-8-71 as amended by MoD letter No.91428/AG/PS 3(b) 57-S/D (AG-II) dated 15.1.72
- (vi) 91428/AG/PS 3(b)552/D (AG-II) dated 5-2-71
- (vii) A/06318/IV/AG/PS 3 (b)/3446/D (AG-II) dated 23-6-71
- (viii) No. A/53382/AG/PS3(b)/2666/D (AG) dated 10/5/1976

106. The procedure for claiming the allowance prior to 1/9/2008 is contained in AO 13/73 as amended from time to time. In accordance with the same every entitled individual will submit his claim for CEA to his OC half yearly as under: -

(a) At the time of commencement of each academic year on form A in duplicate together with the certificate from the principal of the institution on Form B, both published as appendices A and B to the AO .

(b) 6 months after the initial claim referred to at (a) above, on form A in duplicate.

(c) Any change occurring in the intervening period will be promptly notified by the service month to his OC.

107. The OC unit will publish the grant of the allowance in occurrences returns (IAFF-3011/Part II Orders) in the normal manner indicating the no. of children studying in primary/secondary classes, the rate of the allowance and the period for which granted. Grants will be notified quarterly corresponding to the accounting quarter. (i.e., for QE Feb, May, August and November of each year). To ensure concurrent adjustment of the allowance due to each individual in the IRLA the grant of the allowance for a quarter will be published in the first week of the third month of the quarter. An Omnibus certificate that the conditions of eligibility laid down in the MoD letter NO.91428/AG/PS/5/332-S/D (AG-II) dated 2/5/62 as amended from time to time has been verified and a certificate that the correctness of the claim has been verified will be incorporated in the Part II order. Separate Part II orders for the grant of CEA will be issued.

108. The DO Part II orders for initial grant of CEA after 1.1.1986 will be scrutinized to see that :-

- i) PBORs should have rendered one year service.
- ii) CEA allowed for 3 children for those born upto 31st December'1987 and those born after 31st December'1987 CEA admissible for 2 children only.
- iii) In case where two children are born prior to 31-12-1987 and one thereafter or one is born prior to 31-12-1987 and two thereafter, the benefit of children Education Allowance under the CCS (FA) Order 1988 shall be admissible to all the three children. (Authority: Govt. of India, Ministry of Personnel Public Grievance and Pension, Department of Personnel & Training, New Delhi letter No.12011/2/98 Estt. (Allowance) dated 12-10-1998.

- iv) CEA not admissible for child studying in Kindergarten (i.e., LKG/UKG) or Nursery
- v) There will be no Pay Limit w.e.f 1st December'1987 for grant of CEA
- vi) CEA admissible only for children between age of 5 to 20 years and shall cease at the end of academic year in which the child attains the age of 20 years.
- vii) Not entitled for a child for more than 2 academic years in the same class.
- viii) The DO II containing the grant of the allowance initially (viz., when the allowance is claimed for the 1st time) and for the month of March to June and July to February every year should be supported by Form I is duplicate together with certificate at Form I.A as per the format prescribed in AO 15/90.
- ix) In respect of personnel who die, retire, discharged etc., the allowance is admissible upto the academic year and will be claimed through DO II to be published by the Record Office duly supported by the following certificates.
 - a) That the child(ren) study and stayed at a place other than the one at which the retired / discharged JCOs/ORs/NCs(E) resides.
 - b) That the child(ren) continued to be on the roll of the school after discharge of the PBOR and that the child(ren) attended school regularly during last 6 months and did not absent him / herself / themselves from the school without proper leave for a period exceeding one month OR in respect of NE Personnel, CEA for the balance of the academic year will be claimed by Record Office quarterly in arrears. For certificates please refer to AO 15/90 and also rule 137 P & A regulations.

The amount will be remitted to the PBORs at the expense of the individual concerned.
- x) CEA is admissible during EOL without P & A
- xi) CEA to Defence Service Personnel posted to Ministry or Abroad please see part I Office Order No. 241 dated 25th September'1975, 251 dated 30th September'1975 and 226 dated 7th September'1970, Rule 479 of P & A Regulations(ORs)

Authority: GOI, MOD letter No. A/53277/AG/PS3(b)/2015/D(AG) dated 29th March'1989 or AO, 15/90

109. In the case of discharge personnel and in death cases the allowance admitted with reference to DO Pt II of record office will be remitted by record officer. It will be generally seen that :

- (i) the individual has rendered more than one year service.

NOTE (a) – In the case of reservists recalled (including JCO reservists) their former service in colours may be taken into account for the purpose of putting 3 years minimum service for eligible to CEA.

NOTE (b) – In the case of re-enrolled/re-employed pensioners the service rendered prior to retirement or discharge may be taken into account for computing the qualifying one year service for the purpose of granting CEA even if the reemployed is not continuous to their earlier service.

- (ii) the individual is not serving in any mission abroad.
- (iii) the children are not studying in any of the King George schools.
- (iv) the allowance is not admitted during EOL without pay and allowances.

110. The allowance will be adjusted as per rates notified from time to time.

NOTE – 1 – individual s who proceed on reserve or discharged/released in the middle of the academic year are entitled to the allowance for the terminal leave period and for the rest of academic year.

NOTE – 2 – In case of discharge/dismissal as a disciplinary measure, the allowance will not be allowed for a full academic year (beyond the date of discharge).

(Authority: Item 15 of the clarifications contained in MoD letter NO.91428/AG/PS-5/1349/D (AG II) dated 25/4/1963.

NOTE – 3 - Personnel undergoing imprisonment including detention involving forfeiture/stoppage of pay and allowances in military prison / detention in quarters without a sentence of dismissal will continue to be entitled to CEA. The amount so admitted will be subject to adjustment, against any credit balance in those individuals' cases or credits on account of terminal benefits where no remission or forfeiture of pay and allowances is finally granted. (The administrative and financial authorities are of the opinion that the issue of SAO 28/S/70 imprisonment in military custody does not entail dismissal/discharge. Consequently there may not be any case of imprisonment in military custody followed by dismissal/discharge warranting regulation of CEA).

(Authority: Govt. of India Min of Def letter No.A/06318/IV/AG/.PS-3 (b)/3446/D (AG II) dated 23/06/71 and CGDA letter No.3437/AT-P dated 7/2/1973 and 1/7/1972.

111. The above procedure will be followed mutatis mutandis in the case of civilian personnel, whose accounts are maintained in the IRLA system,

112 (a) With effect 1.9.2008 Children Education Allowance and reimbursement of Tuition Fee which were hitherto payable separately will be merged as 'Children Education Allowance Scheme'. CEA is admissible to Officers /PBORs upto a maximum of 2 children or more than 2 children if second child birth resulted in twins or multiple births from classes nursery to 12th. Reimbursement of CEA shall have no nexus with the performance of the child in his class.

- i. Annual ceiling fixed for CEA is Rs. 12,000/- for an academic year which can be claimed Quarterly @ Rs. 3,000/- less or more subject to the annual ceiling per child. Reimbursement includes fee paid for tuition, admission, lab, sports, library or any other activity, one set of text books, note books and school shoes and two sets of uniform.
- ii. Both CEA and Hostel Subsidy cannot be availed concurrently. Children attending day boarding whether attached to School or not are not eligible for the hostel subsidy.
- iii. CEA or Hostel subsidy is admissible while under suspension or leave (including extra ordinary leave), except for the period treated as "dies non"
- iv. Reimbursement can be claimed to Physically / mentally child between the age limit of 5 to 22 years, studying in any institution i.e. aided or approved by the Central / State Govt. or UT Administration irrespective of whether the Institution is 'recognized' or not.
- v. On transfer from a station where there is no school of the requisite standard to a station where there is such school and if he was in receipt of the allowance at the former station, CEA is admissible as long as the child continues to study in the same school.
- vi. The above limits would be automatically raised by 25% every time the Dearness Allowance on the revised pay structure goes up by 50%.

vii. Reimbursement is admissible for diploma courses in polytechnic for 12 years where minimum qualification for admission is 10th class.

viii. Clarifications: (a) CEA is admissible for the first child born after failure of sterilization operation. (b) CEA is allowed to get 50% of the total amount subject to the overall annual ceiling in the first quarter and the remaining amount in third and or fourth quarter. Front loading of entire amount in the first and second quarters is not allowed. Full amount can be claimed in the last quarter. (c) CEA is admissible for classes nursery to 12th standard and will include classes 1 to 12 plus 2 classes prior to class 1 irrespective of the nomenclature.

(Auth :_MoD letter No. 1(66)/2008/D (Pay / Services) dt. 25.2.2009, 31/8/2010 and 28/12/2011)

(b) Education Allowance for Disabled Children:

Reimbursement of Education Allowance for disabled children shall be payable at double the normal rates prescribed. The annual ceiling fixed for reimbursement of Children Education Allowance for disabled children is Rs.24000/-

Auth: GoI Mod Letter No. 1(66)/2008/D(Pay/Services) Dated 23/6/2009

(c) Education concession to the children of PBORs missing/disabled/killed in action

Will be regulated as per GOI MOD NO 6-1/2009/Edu/Concession/II/d/(Res) dated 25/10/2010

113. BLANK

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CHAPTER 19

REIMBURSEMENT OF TUITION FEES

115. Reimbursement of Tuition Fees has been merged with Children Education Allowances with effect 1/9/2008. (refer to Para 112(a)). However, prior to 01.09.2008 cases were being regulated as under:

Prior to 1/9/2008 Procedure for claiming reimbursement of tuition fees is published in AO 33/76. In accordance with this AO, claims for reimbursement of tuition fees will be submitted on the strength of a certificate from the Head of the School/College in the form prescribed in appendix A to AO. Initial and subsequent claims at the beginning and at the middle of each academic year will be supported by such certificate. Such a certificate is also necessary when a child is transferred from one school to another. The reimbursement will be readjusted in the IRLA quarterly in arrears based on the Pt. II Orders published by the unit.

116. The OC unit will –

- (i) scrutinize the correctness of the claim
- (ii) notify its grant separately for each individual in Pt. II Orders quarterly in arrears for the period February to April, May to July, August to October and November to January in the first week of the first month following the quarter (i.e., May, August, November and February respectively) indicating
 - (a) the no. of children of each servicemen in respect of whom reimbursement of tuition fees is claimed.
 - (b) The amount and the period for which claimed
- (iii) Certify in part II orders that the conditions for reimbursement of tuition fees laid down in MoD OM No.4 (16)/64/6917/D (Civ-I) dated 20/07/1964, as amended, have been fulfilled and that the correctness of the amount claimed has been verified with the certificates furnished by the school/college authorities
- (iv) Attach one copy of the certificate appended to the above AO with the Pt. II order notifying reimbursement of tuition fee.

117. The above procedure will be followed mutatis mutandis in the case of civilian personnel whose accounts are maintained in the IRLA system

118. The Pt. II orders will be scrutinized to see that: –

- (a) The claim for reimbursement of tuition fee shall be claimed by unit in arrears and not in advance in part II orders.
 - (i) Certify in the Part II Orders that the conditions for reimbursement laid down in GOI, MOD letter No. A/53277/AG/PS3(b)/2015/D(AG) dated 29th March'1989 or AO, 15/90 have been fulfilled by school authorities.
 - (ii) The children are between the age limits of 5 years and 20 years
 - (iii) Admissible only for class 1 to 10+2
 - (iv) No RTF is admissible for girl students and boys upto VIII Std studying in K.V.S as no tuition fees is charged in these cases.
 - (v) The above concession is admissible to PBORs without any pay limit from 1st December'1987.
 - (vi) The concession is admissible upto 3 children for those born upto 28th December'1998 and for those born after 28th December'1998 admissible for 2

only. (Authority GOI/MOD letter No.A/53277/AG/PS3(b)/5521/98/D (AG) dated 28-12-1998)

- (vii) The Cash Receipt given by the school or counterfoil of the Bank credit voucher, if the Tuition Fee is paid through the bank by the claimant will invariably be attached with Part II Orders notifying the reimbursement of Tuition Fees.
- (viii) The Tuition Fee for a child is not admitted beyond two academic years for the same class.
- (ix) Admissible only if the child attends the school regularly.
- (x) Admissible in cases of Physically handicapped / mentally retarded child of a Government servant even if the institution in which the child studying is not recognised by Central, State Govt. or Union territory Administration as the case may be. (Authority GOI/MOD letter No.A/53277/AG/PS3(b)/5521/98/D (AG) dated 28-12-1998)

NOTE – 1 – If the education is free, the rate claimed in respect of private recognized school confirmed to the provisions contained in Govt. of India, Min, of Finance, Dept. of Expenditure OM No.F.20(7)-E II(B)/68 dated 31/07/1970.

NOTE – 2 – In case of individuals proceeding on discharge/release, tuition fee is admitted only up to the end of the month in which discharged/released.

CHAPTER 20

HOSTEL SUBSIDY

119. The provisions of Min. of Defence letter No.4 (16)65/10473/D (Civ-I) dated 16/11/65 allowing hostel subsidy in respect of children studying in residential schools under the central school scheme have been extended to the service personnel vide AI 5/S/66. The procedure for claiming the allowance is indicated in Para 3 of the above AI.

120. (A) Scrutinize the claims on C Bills preferred upto 31/5/2009 and part II order wef 1/6/2009 under the above AI to see that :-

- (i) Have been claimed at the rate admissible Prior to 1.8.97 at Rs. 150/ pm per child w.e.f. 1/8/97 Rs.300/pm per child (vide GOI, MOD LETTER NO.A53277/AG/PS 3 (b)/5521/98/D (AG) DATED 27.12.1998 and further modified as per MoD letter No. 1(66)/2008/D (Pay / Services) dt. 25.2.2009, 31/8/2010 and 28/12/2011.
- (ii) It has been completed in all respects.
- (iii) It is not time barred and if time barred, sanction of CFA attached waiving the time limit.
- (iv) The signature of the officer in the claim agrees with the specimen signature recorded in the specimen signature register.
- (v) The period of claim is specified.
- (vi) The rate shown is correct.

(B) Reimbursement of Hostel subsidy can be claimed Quarterly subject to the annual ceiling of Rs. 36000/- per child (an increase effected as an when DA is increased by 25%). Hostel subsidy will be reimbursed to a maximum of 2 children.

(a) The subsidy has not been claimed for any child in receipt of CEA.

(b) The child/children of the individual for whom subsidy is claimed is/are studying in a school away from the station at which he is posted and /or is residing. The term Hostel Subsidy would mean expenses incurred by the Government servant if he/she keeps his/her children in a hostel of a residential school/institution located beyond a distance of 50 kilometres from his/her residence. The hostel subsidy is reimbursable for keeping the ward in the hostel of a residential school away from the station they are posted or are residing. It is irrespective of any transfer liability.k

(Auth: MOD letter No PC/1/66/2008/D (PAY/SERVICES) dated 28/7/2010)

(c) The food charges are admitted for the period for which hostel subsidy has been claimed

(d) Necessary certificates (or receipts where due) have been obtained and verified

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CHAPTER 21

CONVEYANCE ALLOWANCE/ TRANSPORT ALLOWANCE (TPTL)

122. Conveyance Allowance (CONA) is presently nonexistent as it has been merged with transport allowance. However, references of rules are elucidated hereunder for regulation of previous cases:

Conveyance allowance at the rates specified is admissible to service personnel in the following circumstances

(A) Personnel of the second, third and fourth grades whose duties necessitates extensive travelling within the radius of 8 KMs from their permanent station, or at an outstation, provided daily allowance is not drawn (rule 225 TR (1991)).

The mode of conveyance and the rates admissible under rule 225 TR(1991) is as under:

- (a) Peddle Cycle : Rs.20/- pm
- (b) Motor Cycle or other: 6 Paise /Km subject to a maximum of Rs.30/- PM Conveyance
- (c) Public Conveyance : Actual expenses not exceeding 6 paise per km and Such as Motor Buses, limited to a maximum of Rs15/- pm Tramcar etc.

NOTE – 1. The allowance of 6 paise per km in respect of motor cycle or other conveyance referred to above is not payable to individual of the 3rd grade

NOTE – 2. Individuals of the 4th grade (both industrial non industrial) will be eligible only for the allowance for peddle cycle

NOTE – 3. The admissibility of peddle cycle advance in respect of individuals of the 4th grade (both industrial and non industrial) will be subject to the following conditions in addition to other condition laid down in rule 225 (b) to (d) TR(1991).

The individuals maintain their own peddle cycle for official duties and it is certified by the local head of the departments of service that they have to perform extensive outdoor duty.

(B) Personnel entitled to free accommodation who are allotted Govt. accommodation at a distance of more than three kms from their place of work (rule 226TR 1991)

(C) Personnel entitled to free accommodation, but who are not provided free accommodation by Govt. and draw compensation in lieu of quarter, provided they are residing at a distance of more than 3 Kms from their place of work (Rule 226 (b)TR1991)

The mode of conveyance and rates admissible under rule 226 TR is given below:-

- (a) other privately owned or owned : Rs 8/-per Km whichever is less conveyance thereof
- (b) Conveyance allowance for Cyclist : Rs 8/-per pm (Flat Rate)
For journeys from residence to place of Duty and back

- (c) Public conveyance which includes : 8/- paise per km or part thereof and Motor bus, tramcars, tongos, autorikshaw limited to maximum of Rs. 20/-PM Cycle rikshaw or any other vehicle regd. and licensed for conveyance of general public.

123. Claims for conveyance allowance under the above rules are preferred in the prescribed form (IAFT – 1718 (B)), and are susceptible for pre audit by the PAOs. During the audit of these claims it will be ensured that:-

CLAIMS UNDER RULE 159 TR

(i) The claim is supported by the following details:-

(a) the dates on which the journeys were performed with the distance covered on each of these dates, both ways are clearly indicated

(b) the mode of conveyance used (viz., bus tonga, rikshaw, peddle cycle, motor cycle etc) where two modes of conveyance are used, each mode of conveyance and the distance covered by each is specified.

(c) the no. of days in the month in which the individual actually attended duty, and the no. of working days in the month are indicated.

(d) in case where the journey is performed by a public conveyance, the actual expenses incurred is shown

(ii) The payments are regulated correctly with reference to the rates laid down in rule 225TR and the actual mode of conveyance used is specified

NOTE - In the case of individuals of 2nd grade who possess motor cycle or other vehicles, the requirement of rule 225 (b) TR will be kept in view while regulating the claim.

124. It will be ensured that the allowance is restricted to the ceiling limits laid down in 225 TR where necessary .

CLAIMS UNDER RULE 226 TR

125.(i) It will be seen that the claim is supported by the following details –

(a) the actual distance between the residence of the individuals and the place of duty indicating clearly whether the distance shown is one way or both ways.

(b) the mode of conveyance used, specifying the actual expenses incurred daily, if the journey was performed by a public conveyance.

(c) the no. of days in the month on which the individual actually attended duty and the no. of working days

(d) A certificate from the OC unit to the effect that no Govt. quarters is available within a radius of 3 KMs from the place of duty for allotment to the individual.

(ii) In addition to looking for the above certificate it will be ensured that the amount claimed is correct with reference to the conditions laid down under rule 160 TR and has been restricted to the ceiling limits specified in that rule where necessary.

(iii) It will also be ensured that the allowance is admitted only for one journey to and from the place of duty daily unless special sanction obtained as laid down in note 1 below rule 226 TR.1991

CLAIMS UNDER RULE 161 226(b)TR

126. (i) These claims are preferred on IAFT-1718(B). It will be seen that they are supported by the particulars mentioned above for claims under Rule 160, except that instead of the certificate mentioned at Para 211(d) above a certificate is required from the SSO/Station Commander that no Government quarters are available within a radius of 3 Km. from the place of duty:

(ii) The amount claimed is correct with reference to the relevant conditions laid down in Rule 226 TR 1991.

GENERAL

127. In addition to the above the following action will be taken:

- (i) Verify the correctness of signature of the SSO/Station Commander with reference to the register of specimen signatures maintained.
- (ii) Link the last charge and verify the entries in the IRLA carefully to see that a double claim for the same period is not admitted.
- (iii) Work out the entitlements based on the actual expenses and No. of days on which the individual attended duty and ensure that the amount arrived at does not exceed the prescribed limit vide Rule 160 TR.
- (iv) Pass the bill for payment
- (v) Post the amount passed for payment in the accounting cage of the IRLA specifying the No. and date of the bill and period.
- (vi) Send intimation to O.C. Unit giving details of disallowance if any.

128. TRANSPORT ALLOWANCE; "TPTL"

With the issue of Govt of India, Ministry of Defence letter dated 20.2.98, the PBOR i.e., JCOs, ORs and NCs(E) are entitled to Transport Allowance w.e.f.1.8.97 including TA personnel when embodied

The grant/cessation of Transport Allowance should be published by the Units in DOsII as separate items and it is treated as Audit Cage items for the purpose of adjustment in the account of the PBOR.

GOI,MOD letter No:12630/TPTA/QMOVC/208/ D(Mov)/98 dt:20.2.98,

(Auth:GOI,MOD letter No:12630/TPT-A/MOV/C/616/D(Mov)/98 dated 1.3.99.

129. The grant of transport allowance under these orders shall be regulated according to and will be subject to the following rates and conditions:-

Rank	A-1/A Cities	Other place
Officers including Hony Commissioned	3200+DA	1600+DA
JCOs	1600+DA	800+DA
Hav & below but pay in the pay band Rs.7440 & above	1600+DA	800+DA

Hav & below and pay in the pay band below Rs7440	600+DA	400+DA
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- (a) All Armed Forces personnel borne on regular establishment who are blind or orthopedically handicapped with disability of lower extremities, will be entitled to tpt allowance at double the normal rates.
- (b) The other conditions of GOI, MoD letter No 12198/Q Mov C/3337/D(Mov) dt 30 Aug 1979, related to grant of conveyance allowance to blind and orthopedically handicapped service personnel as amended vide letter No 12198/Q Mov C/697/D(Mov) dt 26 Feb 1980 shall remain unchanged.
- (c) Transport Allowance shall not be admissible to those employees who have been provided with the facility of Govt transport for commuting between place of residence and place of duty.
- (d) The condition contained in Para 2 (b) of GOI, MoD letter No 12630/TPT A/Q Mov C/208/D (Mov)/98 dt 20 Feb 98 by which the grant of TPT allowance to service personnel provided with accommodation within a distance of 1 km from the place of duty or within a campus housing the places of work and residence was disallowed has been withdrawn.
- (e) The grant/cessation should be published by Units in Part II Orders as separate items.
- (f) The JCOs/OR is not absent from duty or training for more than 30 days.
- (g) Not admissible to Recruits.

Auth : GOI, MoD letter No 12630/TPT A/Q Mov C/208/D (Mov)/98 dt 20 Feb 98 and 12630/Tpt. A/Q Mov C/3120/D (Mov)/08 dt 16 Dec 2008.

CHAPTER 22

ROAD MILEAGE ALLOWANCE FOR ANNUAL LEAVE

130. (a) The grant of Road Mileage allowance admissible under Rules 184 Travel Regulations (1991) to JCOs, ORs and NCs (E) when travelling on duty and in the circumstances mentioned in these Rules are notified in DOs Part II (furnishing information in regard to the date of journey, stations between which journey performed, distance and mode of conveyance) in the normal manner.

(b) The grant of Road allowance admissible under Rule 349 and 352 Travel Regulations, to soldiers NCs(E) and boys when proceeding on or returning from leave at Government expense and under Rule 338 (iv) (a) to soldiers and NCs(E) granted Annual leave who are recalled to colour service before completion of the first half of the leave, are also notified in Part II orders (furnishing information in regard to the period of leave granted and distance involved) in the normal manner

While adjusting DOs Part II on the above account it will be seen that: -

(i) The notification is made separately for each type and grant and at the end of each type of grant an omnibus certificate is rendered in the following terms: -

(ii) Certified that the conditions laid down in Travel Regulations (relevant Rules)/Government letters/AI/AOs (to be specified) in respect of the above grant have been fulfilled.

131. That the casualty contains:-

- (i) the date of journey;
- (ii) station between which journey performed
- (iii) distance
- (iv) mode of conveyance
- (v) distance and period of leave in case of road mileage for Annual Leave
- (vi) Separate details for different types of journey
- (vii) Certificates as at Para 219 (b) (i) above has been correctly incorporated
- (viii) In the case of duty journeys the actual expenditure is given
- (ix) The grant is not time barred and if time barred sanction of CFA is attached
- (x) In the case of Annual Leave IRLAs will be verified to see that Ration allowance for the leave period in question has been adjusted
- (xi) The distance given is correct with reference to the previous grant

NOTE - In respect of Road mileage under Rule 184 Travel Regulations actual bus fare may be admitted if there is only one class of accommodation. If there are more classes, the fare of the entitled class is admissible.

CHAPTER 23

AWARDS

132. The following Gallantry decorations have been instituted/revived in the Indian Army after Independence. The monetary allowance applicable to all recipients irrespective of the rank and income is shown against each gallantry decorations

	Rs.pm
Param Vir Chakra	10000
Ashok Chakra	6000
Mahavir Chakra	5000
Kirti Chakra	4500
Vir Chakra	3500
Shaurya Chakra	3000
Sena/Nao Sena/Vayu Sena Medal Awarded for gallantry	1000

Each Bar to the decoration will carry the same amount of monetary allowance as admissible to the original award. The Payment of the above enhanced monetary allowance will be subject to the existing terms & conditions.

NOTE: The less favorable allowance shall be relinquished from the date of grant of the more favorable one.

Auth:GOI, MOD No:3(8)/98/D(Ceremonials) dated 18.03.99 as amended vide no GOI MOD no 7(119)/2008-D AG dated 30/3/2011

NOTE : 1 – Awards of V.C., M.C., IOM made prior to 15/8/47 still continue and recipients continue to draw the benefits at the rates and under the conditions specified in Appx. V to P & A Regs (ORs)

NOTE : 2 – Gorkhas of Nepalese domicile in the Army (JCOs/ORs/NCs(E) who are awarded the gallantry decorations are entitled in addition to the monthly monetary allowance, to the special lump sum monetary awards as per the scale given below:-

Awards	Rs.pm
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Param Vir Chakra	150000
Ashok Chakra	125000
Mahavir Chakra	100000
Kirti Chakra	75000
Vir Chakra	50000
Shaurya Chakra	40000
Sena/Nao Sena/Vayu Sena Medal	20000
Awarded for gallantry	

(GOI MOD No 7(119)/2008-D AG dated 30/3/2011)

133. The awards are notified in Part II orders which are audit cage items. In admitting these awards, the following requirements will be ensured :

- a. The date of the act for which the award was made is specified in the Part II Order citing reference to the relevant Gazette Notification.
- b. The grant has been notified with effect from the date of the act
- c. When an individual in receipt of the allowance for one decoration is awarded another decoration, the allowance is not drawn for both decorations. The less favourable of the two will be relinquished from the date of the award of the more favourable one.
- d. The rates are correct with reference to Rule 235 Pay & Allowances Regulation(ORs)

134. The payment of the allowance after the retirement of the individual devolves on the PCDA (P). On retirement of the individual, therefore, the allowance will be noted in the LPC issued to the PCDA (P). On the death of the recipient, the allowance is admissible to his widow. If the individual dies while in service, the allowance will be discontinued and noted in the LPC issued to the PCDA(P) who will authorize its payments.

MEDAL FOR LONG SERVICE AND GOOD CONDUCT

135. The long service and good Conduct Medal is awarded with or without gratuity. The grant with gratuity is notified in Part II Orders. The gratuity admissible is as per rates notified from time to time. It will be seen that (i) the medal with gratuity is awarded to NCOs below the rank of Havildar, ORs and NCs(E) who have 18 years of combatant and non-combatant service (reckoned up to the 25th January, 14 August of the year in which the recommendations are submitted). Record office will finalise the names of the awardees for these medals through a board of officers and publish them in their PART II orders based on the vacancies allotted by AHQrs.

(CGDA New Delhi letter No. AT/I/3424/OM/PT X dated 3/12/87).

MEDAL FOR MERITORIOUS SERVICE

136. (i) The Meritorious Service Medal may be awarded to a Havildar of the Army, provided he has 18 years combatant or non-combatant service reckoned upto 25th January/14th August of the year in which the recommendations are made. The award carries an annuity as per rates notified from time of Rs.100 from the 26th January/15th August of the year in which it is made. The annuity is claimed on contingent bill in arrears and credited in IRLA along with pay for the month of August of the year following that in which the award is made.

NOTE - An annuity of Rs.100 for the first year would be payable to the recipient in advance on the award of the medal which will be retained by him irrespective of whether he completes 12 months service from the date of award or not. For the second and subsequent years, full annuity will be paid only for every completed service of 12 months. For service less than 12 months in the second and subsequent years, the annuity will be admissible proportionately.

(ii) while auditing the contingent bill, it will be ensured that :

The annuity is surrendered on reduction of the individual to a lower rank, or, promotion to the rank of JCO, or discharge or transfer to pension establishment or death. In all these circumstances the amount due till the appropriate date (calculated proportionately for the broken period of the year) will be claimed and credited immediately when it becomes due. The Part II order notifying the casualty giving rise to the claim for Part of the year will be verified in such cases.

JANGI INAM

137. (a) Apart from the awards mentioned above, there are 'Jangi Inams' granted to JCOs/ORs/NCs(E) and their heirs under the Government of India Special Award Scheme. The value of the award is Rs. 500/-per month wef 30/11/2011. for JCOs for ORs/NCs(E) to all categories and their legal heirs of World war I(two lives) and World war II(one lives only) The award is tenable only for one life.

(Authy: CCDA(P) Circular No CTS/TECH/013-IX dated 19.6.95 and GOI MOD No 7(67)/92/D(AG) DATED 18.5.95 & 7(34)/2006-D(AG) dt 13.10.2006)

(b) In the case of effective personnel, the amount of 'Jangi Inam' is credited in the IRLA as an audit cage item and will continue to be in issue till their transfer to the non-effective establishment, when the payment will be stopped and the item shown on the LPC issued to PCDA (P).

(c) PAOs will now be concerned only with Jangi Inams already in issue. Unless Jangi Inam is specifically called through a Gazette of India notification there is no bar to the payment of Jangi Inam concurrently with the higher gallantry or non-gallantry award.

(d) When the individual is transferred to the non-effective establishment, the allowance will be discontinued in the IRLA and the same will be shown in the LPC issued to the PCDA (P) Allahabad.

(e) Where second life grant of Jangi Inam is made to an individual from a date subsequent to his enrolment in the Army the payment of Jangi Inam in such cases will be made through the IRLAs even though the award is notified by PCDA (P) in pension circular or pension payment order.

CHAPTER 24

ADVANCE FOR THE PURCHASE OF BICYCLE

138. The rules governing the grant of bicycle advance to service personnel are contained in Rule 336 et seq. Pay & Allowances Regulation(ORs). The advances are claimed on contingent bills for audit and authorization of payment. While auditing these bills, in addition to the normal requirements looked for in audit or contingent bills, it will be ensured that :-

(i) As per GOI OM dated 07.10.20008, bicycle advance may be sanctioned to the Govt. servants whose grade pay does not exceed Rs. 2800 and the maximum amount of advance is restricted to Rs. 3000/- or the actual cost of the bicycle whichever is less. The bill is supported by the sanction (in original) of the competent authority specified in Rule 337 Pay & Allowances Regulation(ORs). The sanction will be scrutinized to see that it is in order and that the name of the individual and the amount sanctioned are correct.

NOTE – It will be the responsibility of the authorities to whom allotments are made to ensure before sanctioning the advance, that necessary funds are available and that payments do not exceed allotments.

(ii) the claim is accompanied by a stamped receipt from the individual

(a) a certificate has been furnished to the effect that Government transport was not available for the use of the individual and also that he cannot be provided with accommodation within a reasonable distance from the place of duty.

(b) the advance has not been sanctioned to an individual whose account is in debit.

NOTE - In the case of an individual whose IRLA falls into debit, after drawing the bicycle advance, he will be required to refund the advance in cash. The amount due will be debited in full in his IRLA and the position brought to the notice of the OC Unit promptly with the request that the amount should be recovered in lump.

(iii) the advance sanctioned does not exceed the amount eligible as per orders issued from time to time.

(iv) the individual has not been granted a second advance for the purchase of bicycle within three years of the grant of the previous advance for the same purpose. In cases where a second advance has been granted within three years, a certificate from the OC unit to the effect that the cycle purchased with the help of the earlier advance has been lost or has become unserviceable will be looked for.

139. After ensuring the above requirements, the bill will be authorized for payment through the NEFT.. The amount of advance authorized for payment will be noted in Part II of IRLA under dated initials of Suptdt. The number of instalments is specified in the sanction and is subject to a maximum of 25. The amount due for recovery will be debited regularly in the IRLA every month Schedules in support of the recoveries effected in the IRLA will be forwarded to accounts section of MO along with abstract of R&C239. It is necessary to ensure that the monthly advances paid to the individuals subsequent to the drawl of cycle advance have been restricted suitably taking into account the instalment recovery due on account of cycle advance. If this has not been done and the individual has not been paid his full normal entitlement, the position will be brought promptly to the notice of the OC Unit for imposing restrictions as necessary and regulating future payments correctly.

140. Advances granted for the purchase of bicycle or interest bearing advances the rate at which the interest is payable is fixed by Govt. from time to time. Interest due is calculated on the balance outstanding on the last day of each month. The amount due on account of interest will be

recovered in one or more instalments commencing from the month following that in which repayment of the principle has been completed. The amount recoverable will be in whole rupees except in the case the last instalment when the balance due including any fraction of the rupee will be recovered. On completion of the recovery of the advance with interest, the columns pertaining to the concerned items in Part II of the IRLA should be completed under the dated initials of auditor/superintendent.

141. It is the responsibility of the administrative authority to intimate the PAO for recovery of the advance in lump sum or any unspent balance whenever the proof of expenditure incurred in buying a cycle is not furnished to them in time or the expenditure in buying the bicycle is less than the advance sanctioned.

142. At the close of each financial year an acknowledgement of the balance of outstanding will be obtained from the individual through the OC unit and forwarded to the accounts section of MO in one batch as far as possible.

CHAPTER 25

ADVANCES FOR THE PURCHASE OF MOTOR CYCLES SCOOTERS TO JCOs/HOUSE BUILDING ADVANCE

143. The general instructions contained in AI 54/66 read in conjunction with AI 4/S/66 may be followed while auditing the Motor cycle/ Scooter advance claims. The following further instructions are issued for guidance:

- (i) it should be seen that the maximum amount admissible will not exceed Rs.30000/- or 4 months pay or the anticipated price of the scooter whichever is the lowest
- (ii) ensure that a copy of sanction of the competent authority has been attached to the claim
- (iii) that the claim duly supported by agreement form has been received from the sanctioning authority.
- (iv) That a certificate signed by the sanctioning authority to the effect that the agreement form has been signed by the applicant and that it has been examined and found to be in order is attached to the bill in which the advance is drawn. Whenever new scooter is proposed to be purchased, the bill bears an endorsement to the effect that the vehicle is available with the dealer for delivery within a month of the drawal of the advance by the individual.
- (v) That the advance is drawn within two months of the date of sanction.
- (vi) That the mortgage bond (appendix C to AI 4/S/.66) duly completed, cash receipt and the bill for the purchase of the conveyance are forwarded for exercising scrutiny that the advance has been utilized for the purpose of conveyance within the prescribed period (i.e. one month).
- (vii) That the actual price paid is not less than the amount of advance
- (viii) The cash receipt and the bill for purchase are returned to the individual through OC unit
- (ix) That the vehicle is fully insured and that action as per Para 14 of AI 4/S/66 is taken and it is hypothecated to the President of India
- (x) Action is taken as per Para 18 of AI 4/S/66 in case of failure to comply with the provision regarding the execution of mortgage bond and insurance of vehicle.

The agreement form and mortgage bond should be forwarded to the account section of MO for safe custody.

144. The advance is recoverable in not more than 60 instalments provided the individual is retained in service till expiry of recovery otherwise the provision of Para 21 of AI/4/S/66 will apply. Note under Para 21 of AI 4/S/66 will also apply.

Care will be taken to calculate interest and make entry in the IRLA Part II. Penal rate will also be charged for in the circumstances provided for vide Para 22 of AI 4/S/66.

145. The payment will be made through NEFT to the individuals salary account. The amount of advance authorized will be noted in Part II of the IRLA specifying the no. of monthly instalments in which the whole advance is recoverable. The amount of interest after the liquidation of advance will also be calculated and noted with reference to the rate fixed by Govt. from time to time for the purpose. The procedure outlined in Para 238 above will be followed in regard to the recovery of this advance and preparation of schedule therefore.

After the closing of IRLA for QE February each year, action will be taken to get the acknowledgement for the amount outstanding for recovery as required by Para 350 Defence Account Code and forward the same to Accounts Section of MO for further action.

146. The advances for House Building purposes published in A.O. 13/S/58, has been extended to JCOs/ORs vide GOI, MOD Letter No. 81853/II/AG/PS 3 (c)/1133-C/D (pay/services) dated 1/4/59 reproduced as appendix A to AO 18/S/59. The conditions and rules regulating the grant of the above advance are the same as published in AO 13/S/58 / 18/S/59.

Enhanced amount of HBA for PBORs on the recommendation of Vth Pay CPC has been published under GOI, MOD letter No. 15(1)/99/D/Pay/Services dt. 16/4/99, Also refer GOI, MOD Letter No. 81853/AG/PS3(c)2263/D Pay/Services dt. 8/5/78 received under HQrs office No. AT/IV/4878/V dt. 10/3/99.

Amount Of HBA has Been Enhanced With Effect From 24.7.09 As Per MoD No. F.No.15(1)/2009/D(Pay/Service) Dt. 24.7.2009 and 5.11.2009 as follow

- I. The maximum limit for grant of HBA shall be 34 months pay in the pay band subject to a maximum of Rs.2.10 lac or cost of the house or the repaying capacity whichever is least, for new construction/purchase of new house /flat.
- II. The maximum limit for enlargement of existing house shall be 34 months pay in the pay band subject to Rs.1.80 lac or cost of the enlargement or repaying capacity whichever is least.

The Cost Ceiling Limit shall be 134 times the pay in the pay band subject to a minimum of Rs.7.50 lac and a maximum of Rs.30 lac relaxable up to a maximum of 25% of the revised maximum cost ceiling of Rs.30.00 lacs

III. The payment will be made through NEFT to the individuals salary account on receipt of payment authority from Main Office.

The amount of advance authorized will be noted in Part II of the IRLA specifying the no. of monthly instalments in which the whole advance is recoverable. The amount of interest after the liquidation of advance will also be calculated and noted with reference to the rate fixed by Govt. from time to time for the purpose. The procedure outlined in Para 238 above will be followed in regard to the recovery of this advance and preparation of schedule therefore.

After the closing of IRLA for February each year, action will be taken to get the acknowledgement for the amount outstanding for recovery as required by Para 350 Defence Account Code and forward the same to Accounts Section of MO for further action.

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CHAPTER 26

AUDIT AND ADJUSTMENT OF ACQUITTANCE ROLLS

151. The scrutiny of acquittance rolls carried out in the Imprest Group is of general nature, directed at ensuring that the acquittance rolls have been prepared in accordance with the relevant instructions. It will be ensured that the receipt of acquittance rolls is not unduly delayed. As per Para 19 (iv) of FIPI, the Acquittance Rolls are required to be dispatched on the next day following that of payment except units located in concessional area where it will be relaxed upto 7 days. The audit of Acquittance Rolls against the entitlements of the soldier devolves on the ledger auditor. During the course of audit of Acquittance Rolls in the ledger groups it will be ensured that:-

(i) the pay book serial numbers are continuous and the date of last payment is correct. If there is a break in serial number action should be taken promptly to call for the details of missing pay book serial numbers. In case Acquittance Rolls indicates a new pay book serial number (i), the old closed pay book should be called for promptly. Pay book serial no. already entered in the IRLA with reference to the Acquittance Rolls will, on no account, be subsequently altered by the ledger auditor on his own volition. Similarly, the pay book serial number on the Acquittance Rolls should not be altered at the time of posting to suit the last pay book serial number recorded in the IRLA. Any amendment to the PBSL numbers will be carried out only after referring the discrepancies to the unit and getting it reconciled. Every amendment so made should have the approval of the superintendent who should satisfy himself as regards its validity and initial it in token of having scrutinized it.

(ii) The total is correct and is shown both in word and figures in ink by the paying officer. The payment on Acquittance Rolls have been attested by the paying officer.

(iii) There are no unauthorized interpolations and scorings/alterations, if any have been attested by the paying officer over his full signature.

(iv) The individuals have signed or affixed their thumb impression in token for having received the amount. Revenue stamps are affixed in the case of payments to the JCOs in peace station.

(v) The authorization of PAO for payment were quoted is correct.

(vi) The payments made are not prima facie in excess of the entitlements of the soldier or in contravention of rules 310, 311 and 318 of P& A Regulations (ORs).

Payments in excess of the entitlements will be objected to immediately and the unit alerted to impose cash restrictions if the accounts show signs of running into debit.

If the account is already under debit in the last quarter, it will be seen that only restricted payments have been made to the individual. If advances are not restricted or if any query raised by the OC about the correctness of the debit balance intimated is not considered justifiable, the payment of advance will be viewed as irregular and the OC unit immediately apprised of the position. If the irregularity persists, as seen from the next payment, the matter will be reported to the formation Hqrs concerned endorsing a copy of the report to the officer in charge records. If this report also does not yield the desired result within a reasonable time, a detailed report will be sent to M.O. for further necessary action.

(vii) Separate Acquittance Rolls are prepared for special advances indicating clearly the nature of the advances e.g, leave advance, advance of pay on transfer etc.,

Ensure that the Acquittance Rolls contains a certificate by the paying officer on the following lines: -

“Have read SAO 20/S/64 and ensured that the amounts paid are within the next entitlements of individuals?” The paying officer will answer this question as yes or no in their own handwriting.

(viii) Special advances paid under rule 318 Pay & Allowance Regulations(ORs) are made in accordance with that rule and recovered in the prescribed manner at the time of making subsequent payments.

(ix) In the case of festival advance a certificate has been furnished to the effect that the individual to whom the advance was paid belongs to the community for which the advance has been authorized by the Area Commander.

(x) Advances paid to the soldiers proceeding on TD are supported by a certificate to the effect that necessary sanction for the advance has been accorded by the OC unit and kept on record.

(xi) Leave advances are regulated in accordance with AI 23/67 and

(xii) Leave advances are recovered in full before further payments are made.

152. On completion of the audit of Acquittance Rolls, the following action will be taken

(i) The acquittance Rolls will be posted neatly in the IRLA and concurrently in the summary also . In cases where the IRLA is held by another group, care should be taken to see that the acquittance Rolls is out posted immediately and a note of payment made in appendix at the end of the summary of the task holder holding the IRLA.

In case of items pertaining to other PAOs extracts containing relevant particulars will be made out and returned along with the batch of Acquittance Rolls to the imprest groups for rejections.

If any items of Acquittance Rolls do not prove easily adjustable and require further research or reference to the imprest holder, they will be entered in the register of Acquittance Rolls items under research. Such items will be pursued vigorously to ensure that they are adjusted expeditiously. On no account will any item be allowed to remain outstanding for more than 3 months from the month of its receipt.

(ii) As soon as an acquittance roll item is adjusted in the IRLA, it will be ticked and initialled (with date) by the clerk concerned. Items under reference and/or research will be left.

(iii) After taking action as indicated above, the ledger clerk will return the acquittance rolls pertaining to his task to his Superintendent with the relevant columns of the top sheets duly completed. Acquittance Rolls are to be returned to the Imprest Group within a week of their receipt.

153. The format of draft memos regarding:

(i) Payments of advances in excess for entitlements.

(ii) Observations on irregularities on Acquittance Rolls

Note- Consequent upon implementation of MPS system, now payments to JCO/ORs are being made on monthly basis and paid directly into their bank accounts. However, the above instructions may

continue to be applicable wherever required and also where Computerisation/MPS is yet to be fully implemented/will be implemented.

CHAPTER 27

ADVANCE OF PAY TO RECRUITS

154. Recruiting Officers may pay advances to recruits upto the limits specified in Rule 329 Pay & Allowance Regulations (ORs) . For this purpose, funds are placed at their disposal by the PCsDA/CsDA The Recruiting Officers are required to prepare nominal rolls on IAFK – 1168 (in quintuplicate) showing the advances paid to each recruit. The original IAFK – 1168 is despatched by them to the PAO, the duplicate to the centre and the triplicate and quadruplicate copies to the regional CDA concerned along with the cash account. 5th copy is retained as office copy.

155. The action necessary on the nominal rolls in the Pay Accounts Office is as follows:-

(a) The original copy of the nominal roll will be received centrally in the Imprest Section and will be entered in the Register of IAFK. 1168 (RO advances). They will be filed Recruiting Office wise/Command wise as may be convenient. With the help of the entry in the register, the receipt of the duplicate and triplicate copies will be watched.

(b) On receipt of the duplicates from the centre, they will allotted control numbers and linked with the entries in the Register. The control number will be noted on the original and simultaneously the duplicate will be authenticated by pairing it with the original. The duplicate copy will then be passed on to ledger groups for recovery and return. The total of the Recruiting advances paid (including advance of TJRM) received during the month will be furnished by the Imprest section to the ledger groups as a control figure.

(c) On receipt of the duplicate nominal rolls, the ledger group will debit the advance paid in the IRLAs concerned and return them with a suitable endorsement. At the end of the month the ledger group will tally the total recoveries effected with the control figures furnished by the Imprest Section.

(d) The advances paid by the Recruiting Officers are compiled direct to the suspense head (0/018/65) by the Regional Controllers, on behalf of the PAO. Every month, the triplicate copies of the nominal rolls are forwarded by the regional controllers to the PAOs concerned, with a statement in the prescribed form giving the break-up of the amount compiled by them in terms of each Recruiting Officer.

(e) The triplicate copies of the nominal rolls will also be received by the Imprest Section who will link them with the duplicate on their record, and enter the army numbers in the triplicate copies, and verify that recoveries have been effected in all these cases. IF there is no entry of the receipt of the corresponding original of IAFK – 1168 in the Register in the Imprest Group will make an entry in the the register and call for the duplicate from centre authorities. They will also try to locate the IRLA with reference to the particulars contained in the original/triplicate IAFK – 1168 and the enrolment Part II orders. IF the IRLA can be located, the triplicate IAFK – 1168 will be passed on to the ledger group concerned, after allotting it a control number for debiting the advances in the IRLA. On receipt of the duplicate IAFK – 1168 from the centre authorities, the Imprest Group will link it with the triplicate already received from the Regional Controller. Care must be taken to see that in cases where the amount has already been debited by the ledger group, the duplicate is not again passed on to them for recovery.

(f) If there are any cases in which originals/duplicates have been received from the Recruiting Officer/Centre authorities, but debits have not been raised bny the Regional Controllers, the Imprest Section will bring them to the notice of the CDA concerned and obtain the triplicate nominal rolls.

(g) In respect of items not pertaining to the PAO, extracts will be made out and forwarded to the correct PAO for debiting the payments to the accounts of the individuals.

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CHAPTER 28

FAMILY ALLOTMENT MONEY ORDERS (FAMOs)

156. Free remittance of family allotment through official channels may be made by service personnel (including JCOs granted Hony. Commission) serving in operational areas to their families when this concession is specifically sanctioned by the Government. For this purpose the Officer i/c, Records will prepare a list of money orders in a special form (MO 50) unit wise, containing particulars of the allottees, allottees, amount of money order etc. The list, which is forwarded to the PAO in batches will be received centrally by the Imprest Section and passed on to the Ledger Groups for recovery. The ledger group will scrutinise the F.A. lists and ensure that:-

(i) the list is signed by the competent authority (Note: JCOs are under no circumstances authorities to sign MO lists. Specimen signature of the Commissioned Officer/ Civ. Gazetted Officer other than the O I/C Records authorised to sign the M. O lists should verified).

(ii) the list pertains to the unit which is located in the concessional/operations areas where the concession of free remittance of family allotment is authorised.

(Note: Personnel of static units/units on PE even if located in the operational areas are not entitled to free remittance of family allotment).

(iii) The MO commission due on the total amount of the list has been calculated correctly at the correct rate and shown at the end of the list both in words and figures.

(iv) The page totals and the grand total of the money order list are correct.

(v) Alterations or Corrections, if any, made in the lists have been attested in full.

(vi) the amount of FA does not exceed net entitlement.

(vii) the individual is not a deserter or is not absent without leave or undergoing imprisonment.

(viii) Not more than two remittances have been made in respect of each individual.

(ix) the individual account is not likely to fall into debit balance. If it does the question of reduction (or stoppage) of family allotment will be taken up with Record Office.

157. After carrying out the necessary scrutiny the amount will be debited in the IRLA of the man concerned citing reference to the particular family allotment list and the month to which it relates. In cases where the family allotment is required to be sent at the individual's own expense the MO commission at the appropriate rate should also be debited in the concerned IRLAs. Cases where the amounts in the lists cannot be debited in the IRLAs, for any reason will be scored out in the FAMO list and fact intimated to the Record Office.

158. A certificate of recovery in respect of amounts debited in the IRLAs will be endorsed on the list over the signature of the section officer in the form prescribed in Para 253 (g) OM Part X. All copies of the lists will thereafter be returned to the Imprest Section on the very day of their receipt for issue of consolidated cheque in favour of the Post Mast by that section after due scrutiny

UNDISBURSED FAMILY ALLOTMENT MONEY ORDERS (UDFAMOS)

159. In cases where allotments remitted to families of soldiers cannot be delivered for one reason or the other, they are returned by the postal authorities to the Record Officer who sends lists (in duplicate) of such undelivered FAMOs to the PAOs for affording credit in the IRLAs of the man concerned. These lists which are centrally received by the Imprest Section, will be passed on to the

ledger Groups concerned, after entering them in the Register of undelivered Family Allotment Money Orders as prescribed in Para 5.20(i) OM Part X.

160. On receipt of the UDFAMO lists the ledger groups will scrutinise the same and ensure that:-

(i) the amount shown in the list is identical with that recovered in the IRLA earlier on account of family allotment.

(ii) the lists are signed by the competent authority.

(iii) Alterations/corrections are attested with full signatures.

(iv) in cases where the remittances were at individual expense the net amount i.e, the value of UDMO less by the amount of M.O commission is only credited in the IRLA.

161. After all the amounts included in the list have been credited in the respective IRLAs a certificate of credit for the total amount of the list will be endorsed in Part II of the list showing the amount in words as well as in figures. The certificate will be signed by the section officer and both the copies of the lists returned to the Imprest Section.

162. The Imprest Section will return the original lists to the Record Office after making the necessary entries in the Register of UDFAMOs. The duplicate list will be filed in a guard file in the ascending order of serial numbers.

163. Undisbursed FAMOs are required to be credited in the Field Imprest held by the Record Offices. The Imprest Section will ensure that all the amounts credited in the IRLAs on account of undisbursed FAMOs as shown in Part II of the list of undelivered M.O lists received from the ledger groups have been accounted for in the Imprest account. The fact of such verification will be endorsed on the Imprest account as well as in the lists by the Imprest Section.

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CHAPTER 29

FESTIVAL ADVANCES

164. Army personnels whose Grade Pay does not exceeds Rs. 4800/- may be granted interest free festival advance of Rs. 3000/- as per GOI MOD letter No. PA/6304/03/1023/D(Pay/services) dt. 20.07.2009. The rates of these advances shall be increased by 25% every time DA on revised pay bands increases by 50%.as per ibid Govt letter.

The conditions governing the payment of festival advances to JCOs/ORs/NCs (E) are contained in AI 147/70 as amended from time to time. The particular occasion(s) on which the advance may be paid to members of the various communities is/are determined by the Area Commander. While scrutinising these payment in Ledger Sections it will be ensured that:-

- (i) A certificate has been furnished by the OC Unit to the effect that the individual who has been paid the advance belongs to the community for which the advance has been authorised by the Area Commander.
- (ii) The advance has not been paid to an individual whose account is in debit.
- (iii) The advance has been paid only to an individual on duty.
- (iv) Payment was not made after the date of the festival.
- (v) Individuals whose pay exceeds the prescribed limit have not been paid the advance.
- (vi) The advance has been restricted to Rs.3000 or one month's pay (including rank/appointment pay) whichever is less.
- (vii) The advance has not been paid to the same individual on more than one occasion in the same year.

Any irregularities coming to notice as a result of the above scrutiny will be immediately brought to the notice of the unit authorities.

165. After scrutiny the advances will be debited in full in the IRLA. It is the responsibility of the OC Unit to ensure that the advance is recovered in not more than five equal monthly instalments commencing with the next month's regular payment.

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CHAPTER 30

ADVANCE OF PAY TO SERVICE PERSONNEL BELOW COMMISSIONED RANK INCLUDING NCs(E) WHO ARE AFFECTED BY NATURAL CALAMITIES OF EXCEPTIONAL SEVERITY

166. Army personnels whose Grade Pay does not exceeds Rs. 4800/- may be granted interest free advance of Rs. 5000/- in the case of suffering from natural calamities as per GOI MOD letter No. PA/6304/03/1023/D(Pay/services) dt. 20.07.2009. The rates of these advances shall be increased by 25% every time DA on revised pay bands increases by 50% as per ibid Govt letter.

The grant of flood, cyclone or drought advance to service personnel is regulated with reference to the orders issued by the Government for Central Government employees on such occasions. Such orders will mutatis mutandis automatically be applicable to service personnel below Commissioned rank on regular engagement including NCs(E), and the quantum of advance and recovery thereof will be governed in the manner as may be specified in those orders. The advance is paid on Contingent Bill. The bill when received in C C Section is scheduled to the ledger group concerned. During the audit of the contingent Bill it will be seen that:-

- (i) Government sanction exists for the payment of the advance.
- (ii) The advance paid does not exceed the specified limit prescribed by Govt. from time to time or three months pay, whichever is less unless otherwise reduced by Government orders. 'Pay' for this purpose will include rank/appointment pay and GS Pay.
- (iii) The advance is paid only to personnel on regular engagement.
- (iv) A second advance is not normally sanctioned if an earlier advance still remains unadjusted. In exceptional cases, where a second advance has been sanctioned, the quantum of the second advance plus the amount outstanding on account of the first advance is within the maximum limits referred to in (ii) above.

Note:- It will be the responsibility of the authorities to whom allotments are made to ensure before sanctioning the advance, that necessary funds are available and that payments do not exceed allotments.

167. Loan Masters will be created in the system and recovery watched.

168. PAOs will furnish full particulars of special advances paid to personnel affected by floods etc. to Main Office, along with the duplicate copy of the punching media. Whenever individuals are transferred in, or out of the payment of the PAO, full particulars of the amount advanced and the amount recovered will be furnished in the prescribed form, to enable the Main Office to complete the debt head register maintained for the purpose.

169. At the close of the financial year (i.e, after the close of accounts for the Q.E February) acknowledgements of the individuals concerned, for the amounts outstanding against them as on 31st March will be obtained through their Commanding Officers as required in Para 350 Defence Account Code. The acknowledgements when received, will be forwarded to the Main Office for further action.

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CHAPTER 31

A.F.P.P FUND RECOVERIES

GENERAL

171. PAO(ORs) who maintain the pay accounts of Army personnel also maintain the AFPP Fund Accounts of these personnel.

172. The following categories of Army personnel are eligible to subscribe to the AFPP Fund JCOs – including Honorary Commissioned Officers, other Thanks (excluding boys) and NCs(E) of the Regular Army, personnel of the Defence Security Corps, Regular Army personnel seconded to Territorial Army and National Cadet Corps and Ex JCOs/NCOs/ORs re-employed/re-enrolled on the instructional staff of the ACC/NCC.

NOTE :- Personnel of Territorial Army and Nation Cadet Corps other than those referred to above are not eligible to subscribe to the Fund

173. The AFPP Fund Account will be maintained in System.

APPLICATION AND NOMINATION

174. All soldiers become compulsory subscribers to the Armed Forces Personnel Provident Fund (AFPPF) on completion of one year's service. They are required to submit a formal application for admission to the Fund to the PAO who maintains the Fund Accounts. The rate of subscription should not be less than the compulsory minimum as notified time to time. In the case of individuals who complete one year's service and have become due to join the Fund and in respect of whom applications as above have not already been received, the rate of compulsory minimum subscription will be assessed by the system and the recovery of subscription commenced from the appropriate month.

175. The application forms will be scrutinised to see that:-

(a) the particulars shown in the application forms are correct, and

(b) it is accompanied by the appropriate nomination forms prescribed in Rule 8 of Fund Rules (Schedule I to IV). The application forms duly completed with the certificates prescribed therein along with the nomination form endorsed 'accepted' (by a Gazetted Officer) will then be recorded.

SCRUTINY OF NOMINATION FORM

176. The nomination forms will be scrutinised to see that they conform to the provisions laid down in Rule 8 of AFPP Fund Rules.

177. It will be seen that:-

(1) the nomination has been in one of the forms prescribed in Rule 8 of AFPP Fund Rules as may be applicable to subscriber since nomination made in an absolute form will not be considered as valid.

(2) the nomination has been made in favour of members of the family defined in Rule 2(iii) of AFPP Fund Rules if the subscriber has a family at the time of making the nomination.

(3) a provision has been made in the nomination form by subscribers not having a family and who nominate person/persons other than family members that it shall become invalid in the event of his subsequently acquiring a family.

(4) a provision has been made in the nomination form where the first nominee is a family member and the alternate nominee is not a family member that the right conferred on alternative nominee shall become invalid in the event of the subscriber acquiring other member/members in his family.

(5) all the columns in the nomination form have been duly completed and the signature of the subscriber is attested by two witnesses.

(6) where the subscriber nominate more than one person either as first nominee or as alternate nominee he has specified the amount or share payable to each of the nominees in such manner as to cover the whole of the amount that may stand to his credit in the fund at any time avoiding the usage of term 'lump sum' etc.

(7) the place and date of execution of nomination form have been given.

(8) the addresses and occupations of witnesses have been given.

(9) there are no erasures, alterations or overwriting and if there are any, they are attested under the full signature of the subscriber.

(10) revised nomination forms wherever received also conform to the above requirements.

(11) observations on nomination forms shall be made as in Annexure I to this chapter.

178. The certificate of acceptance will be endorsed and the nomination forms recorded in the Guard File in Central Fund Cell. Previous nomination forms duly cancelled will be returned to the subscriber in cases where revised nomination forms are received.

RECOVERY OF SUBSCRIPTION

179. It will be ensured that at the time of closing of accounts for each quarter/month the monthly subscription recovered in the IRLA is either equal to or higher than the compulsory minimum with reference to reckonable emoluments.

(a) It will also be ensured that the subscription is brought to the minimum rate in respect of individuals whose IRLAs exhibit real debit balance and who are subscribing to the Fund at a higher rate.

(b) All queries/complaints from subscribers will be dealt with promptly and expeditiously.

(c) The annual Fund A/C will be generated by the System during March of the year and the same will be reflected in the MPS of the individual concerned.

INTIMATION OF CHANGES IN RATE OF SUBSCRIPTION

180. Changes in the rate of subscription desired by a subscriber to AFPP Fund is intimated through the form IAFA – 831 prescribed for the purpose.

(a) On receipt of the form in ledger group, the IRLA of the subscriber concerned will be verified to see whether the account is in credit balance allowing increase in rate of subscription. The revised rate and the month of effect will be entered in System if the IRLA is in credit. Where the IRLA is in debit and the change has not been accepted the proforma will be rejected and returned to the unit.

(b) In cases where the subscription is proposed to be reduced it will be ensured that the revised rate does not fall below the compulsory minimum with reference to reckonable emoluments vide AI 4/S/60 as modified by AI 5/S/74.

(c) Reduction in rate of subscription is permissible only once at any time during the financial year whereas increase in rate of subscription can be made both at the beginning of the year and at any other time in the course of the year.

Consequent on computerisation the maintenance of AFPP FUND Accounts carried out in the system

AUDIT AND AUTHORISATION OF AFPP FUND TY. ADVANCES/FINAL WITHDRAWALS

181. Contingent Bill on account of advances to subscribers is received in the fund cell.

(a) The bill will be scrutinised to see that:

(i) it has been signed by the individual and countersigned by the OC unit.

(ii) the Army No. given is correct.

(iii) sanction of the competent authority has been attached.

(iv) Number of instalments in which temporary advance is to be refunded has been specified.

(v) The amount of temporary advance claimed is such that when the same is divided by the No. of instalments no fraction of a rupee is left.

(vi) the amount of advance is covered by the credit balance in the fund account of the subscriber.

(vii) the object for which the advance is claimed is one for which sanction exists for payment of temporary/final withdrawal vide Rule 7(2) of AFPP Fund Rules and other orders issued from time to time.

(viii) In cases where the amount exceeds the permissible limit (viz. 3 months pay or half the balance whichever is less) special sanction of the prescribed sanctioning authority has been accorded and sanction attached to the bill.

(ix) The No. of instalments does not exceed the permissible limit (viz. 12 to 24 in cases where the amount claimed is within three months pay and 36 in cases where it exceeds 3 months pay).

b) The interest due in the case of temporary advances will be calculated adopting the progressive balance methods.

(c) The bill will be passed for payment by completing the pay encasement portion of the C. Bill. Un passed bills are returned to the unit/formation with the specific observations in the form as in Annexure III to this chapter.

182. **ADVANCES FROM AFPP FUND: PURPOSES**

1. To pay expenses in connection with the prolonged illness of the applicant or any person actually dependent on him.
2. To meet travelling expenses for reasons of health or education of the applicant or any person actually dependent on him
3. To meet obligatory expense on a scale appropriate to the applicants status in connection with the marriage, funerals or ceremonies for the subscriber.
4. To meet expenses for purchase and development of agricultural land and form.

5. To meet expenses in connection with the education of children or any person actually dependent on him or her.
6. To meet expenses in connection with the study leave abroad.
7. To meet expenses for legal proceedings, under the contingencies stipulated under AO 11/58
8. To meet initial charges for admission of sons or dependents to the NDA Khadakwasla.
9. To purchase of consumer durable such as TV,VCR/VCP, Washing Machine, Cooking Range, Geyser, Computers etc.

The competent authority can also sanction advances from AFPP Fund in exceptional cases to be recorded other than the reasons stated above.

Auth: GOI MOD letter No.B/36293/AG/PS3©2063/D(Pay/services) dated 09.10.1996.

Note- When advance is granted before complete repayment of an earlier advance, the outstanding balance will be added to the existing advances and instalments for recovery refixed with reference to the consolidated amount.

183. ADJUSTMENT VOUCHERS APPPF

Adjustments in Fund accounts are initiated by the Ledger Groups to bring into account any excess/less credit/debit erroneously occurred in the AFPP Fund accounts during the past period, which could not be rectified in any other manner. The adjustment fed through this module will affect only AFPP Fund accounts and not the Pay accounts of the PBOR. This should be initiated very rarely only if the rectification through other modes are not possible and then again with utmost care, as errors in the preparation will be further damaging the status of accounts.

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FINAL SETTLEMENT OF AFPP FUND ACCOUNT

186. Application for final settlement of AFPP Fund accounts will be sent by the OC Depot Bn/Centre alongwith the documents for final settlement of Pay Accounts.

Final settlement of AFPP Fund accounts is carried out in Dolphin in r/o regular FS cases and payment authorised through Bank. However, the following aspects have to be taken care by Ledger Group.

(a) The application form will be scrutinised to see that the fund accumulations have become payable under Rule 9 of AFPP Fund Rules.

(b) Where the fund balance appears to be too heavy in comparison to the normal subscription, it will further scrutinised to ensure the correctness of the balance.

(c) It will be ensured that the total subscription and refund of withdrawals debited in the IRLA during the period agrees with the credits in fund account and interest allowed from the date of admission to the fund or during the period covered by general scrutiny, whichever is less, has been correctly worked out and all debits relating to temporary advances/final withdrawals etc. have been taken into account.

(d) It will be checked up from the IRLA outer sheet that for all advances from fund authorised for payment vouchers have been received and amounts paid recovered. If not, the amounts authorised in fund account will be debited pending receipt of paid vouchers.

(e) The fund cage of the IRLA for the current month will be closed after posting therein the subscription/refund of withdrawal recovered at the time of final settlement of pay accounts and the withdrawal if any and the progressive totals for the current year arrived at.

(f) The interest due will be worked out and credited in the fund account.

(g) The net balance due for payment will be arrived at A suitable note of the amount of terminal fund balance will be made against the column "closing balance" in the fund account. The relevant columns in the fund summary will also be posted. The entries and scoring/alterations/interpretation in the final closing balances of the fund accounts as well as fund summary will be attested by the AAO/SO (A)(CS NO 23/85)

(h) The payment for the net balance will be paid through NEFT. The final settlement endorsement will be made on the last accounting sheet of the IRLA for having made the payment.

Note: - In the case of Gorkha soldiers who desire payment of AFPP Fund balance through Record Office/Care Mily and Air Attache Embassy of India Nepal, a payment authority in the prescribed form will be issued by PAO to the Record Offices GRD Kunraghat/Ghoom. The record officers will be informed that the payment should be made on C. Bill and original payment authority with contingent bill sent with the monthly accounts to CDA Central Command/CDA Patna.

(i) A statement of fund A/c for the current year up to the date of final settlement will be prepared.

(j) The amount due will be intimated to Record Office on a simple memo, if payment is desired by cheque, with a request to submit a contingent bill for the amount duly stamped and receipted and to intimate the particulars of treasury/bank to which cheque has to be issued and the account No. of the subscriber. In case cheque is desired through Treasury, necessary particulars regarding identification of individual will also be called for.

(k) On receipt of contingent bill it will be ensured that it has been pre-receipted by the payee and the bill is countersigned by the OC/Record Officer and the amount claimed agrees with the amount intimated and the mode of payment has been specified.

(l) The contingent bill will be passed for payment by completing the payment encasement in the contingent bill. Particulars of the Bank/Treasury/Payee and the amount will be indicated in the space provided in the Contingent Bill.

(m) The passed contingent bill together with punching medium in duplicate and five copies of the letter of intimation in the prescribed form will be passed on to the Central Control Section for prePreparation of D.P Sheet and onward transmission to the Main Office along with two copies of the same in a registered cover.

(n) In cases where cheque is desired through Treasury, the documents vide OA 34/61 will be attached to the bill.

Note – (i) The final settlement of Fund Accounts of deserters will be taken up only when they are dismissed from service as they are not deemed as having quit the service within the meaning of Rule 9(iii) AFPP Fund Rules.

(ii) In case of deceased subscriber nomination form will be scrutinised and the particulars of nominees intimated to Record Offices.

(iii) The payment of Fund balance in the case of deceased subscribers will be dealt with in accordance with Rule 9 AFPP Fund Rules read with Para. 4, 5 and 6. 'Memorandum Explanatory of Govt. Provident Fund Rules' vis-a-vis the law on the subject' and section 3 and 5 of provident fund act. 1925.

Intimation on final settlement of AFPP Fund shall be sent in the proforma given in Annexure V, VI and VII as the case may be.

FINAL SETTLEMENT OF AFPPFUND IN RESPECT OF DEATH/LOCAL DISCHARGE/ DISMISSAL CASES

187. Final settlement in r/o other than regular FS cases has to be done by Ledger Group manually. The following procedure has to be followed in addition to the points of scrutiny mentioned in the preceding Paras.
- a) A statement of fund a/c for the current year up to the date of final settlement will be prepared.
 - b) The amount due will be intimated to Record office on a simple memo, if payment is desired through Bank, with a request to submit a contingent bill for the amount duly stamped and receipted and to intimate the particulars of Treasury/ Bank to which NEFT has to be issued and the account No. of the subscriber.
 - c) On receipt of contingent bill it will be ensured that it has been pre-receipted by the payee over one rupee revenue stamp (if the amount exceeds Rs5000) and the bill is countersigned by the OC/Record Officer and the amount claimed agrees with the amount intimated and the mode of payment has been specified.
 - d) The contingent bill will be passed for payment by completing the payment encasement in the contingent bill. Particulars of the Bank/ Treasury/ Payee bill.
 - e) The passed contingent bill together with punching medium in triplicate and D.P. sheet will be passed on to the Central Control Section for onward transmission to D section for disbursement of the amount.

- Note:-**
- i) the final settlement of Fund Accounts of deserters will be taken up only when they are dismissed from service as they are not deemed as having quitted the service within the meaning of Rule 9 (iii) AFPP Fund Rules.
 - ii) In case of deceased subscriber nomination form will be scrutinised and the particulars of nominees intimated to Record Offices.
 - iii) The payment of fund balance in the case of deceased subscribers will be dealt with in accordance with Rule 9 AFPP Fund Rules read with Para. 4,5,&6. 'Memorandum Explanatory of Govt. Provident Rules' vis-à-vis the law on the subject' and section 3&5 of Provident Fund Act. 1925.

188. DEPOSIT LINKED INSURANCE

On the death of a subscriber in service the person eligible to receive AFPP Fund balance in terms of relevant rules will also be sanctioned as additional amount equal to the average balance in the accounts of the deceased person in the fund during the three years immediately preceding his death subject to the fulfilment of the following conditions:-

The balance in the account of the person should not be less than that of the under mentioned amount at any time during the three years preceding the death :--

- i) Rs.25,000/- in case of a subscriber holding a post in the scale of pay the maximum of which is Rs.12,000/- or more
- ii) Rs.15,000/- in case of a subscriber holding a post in the scale of pay the maximum of which is Rs.9,000/- or more but less than 12,000/-
- iii) Rs.10,000/- in case of a subscriber holding a post in the scale of pay the maximum of which is Rs.3,500/- or more but less 9,000/-.

- iv) Rs.6,000/- in case of a subscriber holding a post in the scale of pay the maximum of which is less than Rs.3,500/-.

The upper limit to which the benefit of insurance cover is admissible will be Rs.60,000/-. The benefit would be admissible only if a person has put in at least 5 years of service at the time of death. Former service of DSC personnel re-enrolled will not be taken into account for calculating the minimum service of 5 years for the purpose of the scheme.

The amount is payable only on production of an indemnity bond irrespective of the fact that AFPP Fund balance has already been paid out.

Any Government dues can be recovered from the additional amounts which do not enjoy any protection from attachment.

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ANNEXURE 1

PAY ACCOUNTS OFFICE (OTHER RANKS)

No.....

Dated.....

To

HQrs/O.C.

.....
.....

SUB: Submission of Nomination Forms in respect of subscribers to A.F.P.P Fund.

Ref: Your No..... dated.....

1. The nomination forms received with your above quoted letter are returned herewith for re-submission after ensuring that the following requirements have been fulfilled.
 - (a) The nomination form used is incorrect and may please be executed in the proper form. The various types of standardised forms prescribed for various types of nomination as well as their official nomenclature will be found reproduced in Army Order 15/S/49 and AO 200/60.
 - (b) The full name(s) and not merely the surname of initials of the nominee is/are required to be furnished.
 - (c) The full address of the nominee(s) in Cols. 1 and 5 is required to be given.
 - (d) Relationship of the nominee with the subscriber is required to be given in Cols. 1 and 5 or 6 as the case may be.
 - (e) The share of each nominee is required to be specified in Col. 5.
 - (f) In the case of subscribers not possessing a family, the words "on acquiring a family " are required to be shown in Col. 4 or 5 as the case may be in addition to any other contingencies that may be mentioned therein. When nomination in Col. 1 is made in favour of the

subscriber's wife, the words insanity/Divorce/Legal SeParation may be shown in the "Contingencies" Col. (Viz., Col. 4)

(g) Column 6 should not be left blank. All the columns should contain relevant entries. If the subscriber does not want to make any entry in any particular column, the word "NIL" should be entered."

(h) Where a subscriber nominates a member of his family in Col. 1 and at the same time enters the name of a person other than a member of his family as the alternative nominee in Col. 5/6 he should enclose a declaration in the following form on the nomination form over his full signature.

"Declared that at the time of making of this nomination, I am having no member of my family other than the one mentioned in Col. 1 living".

(i) Nominations should be attested by two witnesses. The addresses, Army Nos. designations, and occupation of the witness should also be recorded besides their signatures.

(j) Date and place of execution of the nomination should invariably be entered in the form.

(k) Any alterations/amendments/scoring/overtyping/erasures etc., should be attested over the full signature of the subscriber.

2. As the nomination form is a legal document it should be filled in ink and should be completed in all respects before submission to the Audit Office for acceptance and record.

Accounts Officer.

ANNEXURE II

PAY ACCOUNTS OFFICE (OTHER RANKS)

No.....

Dated.....

To

The Officer commanding

.....

SUB: Change in rate of subscription AFPP Fund.

Ref: Your No..... dated.....

1. Your above letter with enclosures has been received. Necessary action has been taken on your Appendix 'B' to deduct the revised rates of AFPP Fund subscription with effect from Please ensure that the revised rates are noted in AB 64 M and future payments regulated accordingly.
2. The changes could not be effected as the accounts are in heavy debit. Appendices 'B' are therefore returned herewith. Fresh requests may be submitted after the accounts come to credit by a month's pay.
3. Please ensure that the requests for change of subscription are sent only in the quarters from which recovery is to be effected and after receipt of statement of accounts for the previous quarter.
4. Please acknowledge receipt.

Accounts Officer.

ANNEXURE III

PAY ACCOUNTS OFFICE (OTHER RANKS)

No..... REGISTERED Dated.....

To
The Officer commanding

SUB: Temporary advance from AFPP Fund A/c No. in respect of Regt. No.....
Name.....

Ref: Your letter/CB No..... dated.....

The C/Bill for advance from AFPP Fund together with the enclosures received with your memo under reference is returned herewith un passed for:-

- (i) The reasons that as the purpose for which the advance has been claimed, is not covered by rule 7(2)(a) to (e) of the AFPP Fund rules. The advance is not admissible.
- (ii) Re-submission to this office along with the particulars/documents referred to at item No.

Accounts Officer.

MRT

1. As the above subscriber was granted an advance of Rs..... in payable in instalments, second advance is not admissible to him until at least 12 months after the final payment of previous advance together with interest thereon have elapsed vide rule 7(2)(e)(ii) of AFPP Fund rules. This will, however, be in order, if special sanction of the competent authority is accorded in relaxation of the above rules.
2. As the amount of advance applied for is less than three months pay of the individual, the same cannot be recovered in more than 20 equal instalments. The number of instalments may be suitably reduced.
3. Certificate to the effect that the advance is required to pay obligatory expenses on a scale appropriate to the status of the subscriber which by customary usage he has to incur in connection with his..... has not been furnished in support of the claim, (This certificate is applicable where the advance is required in connection with marriage/funerals or other ceremonies which by religion is incumbent on him to perform).
4. The amount of advance applied for viz. Rs..... is not equally divisible in whole number of Rupees by instalments of Rs..... as required by rule 7(3) of AFPP Fund rules. The amount of advance or the monthly instalments in which the same is required to be recovered, may therefore be raised or reduced suitably so as to admit of its recovery in whole Rupees.
5. The amount of the advance is more than three months pay plus dearness pay excluding dearness allowances, interim relief and clothing allowance is more than half of the amount standing at his credit in the Fund. The amount of advance sanctioned may, therefore, please be suitably reduced/special sanction of the competent authority obtained in relaxation of provisions of rule 7(2) (e) (i) of AFPP Fund rules.

6. Certificates that the individual for whole medical treatment the advance is required is actually dependent on the subscriber and is suffering from prolonged illness may please be furnished in support of the claim. Rule 7(2) (e) of AFPP Fund Rules refers.
7. The rate of pay excluding DA and CEA may please be stated. The amount of advance exceeds 3 months pay as stated above, special sanction of the competent authority would be required in relaxation of the provisions of Rule 7(2) (e)(i) of AFPP Fund Rules.
8. The applicant for the advance being a JCO sanction of the Sub Area Commander station or an Officer of the rank of Brigadier or above is required for the payment of the advance vide rule 7(i), (ii), (iii) of the fund rules. Sanction accorded by the competent authority lower than the above, is not acceptable in audit.
9. The No. of monthly instalments in which the advance is to be liquidated, in whole rupees, has not been stated.
10. The mode of payment desired has not been stated. Please intimate the particulars of Imp a/c through which the payment authority is to be paid.
11. Sanction of the competent authority , viz. in original has not been sent along with bill.
12. The bill has not been countersigned/signed by you/subscriber over 20 paise revenue stamp under "Received Payment".
13. A certificate to the effect that individual for whom the advance is required, is actually dependent upon the subscriber.
14. Date of marriage has not been stated.
15. No. of sisters, daughters and brothers together with their age and if they are married or not, if married, date of marriage may please be furnished.

ANNEXURE IV

No.

Office of the PAO(ORs)

Dated:.....

To

The Officer Commanding.

.....

Sub: Final settlement of AFPP Fund A/C No. in respect of Regt. No..... Name..... and Fund A/C No.....

A sum of Rs. (Rupees..... only) as per the details given below, is standing to the credit of the above named subscriber in his AFPP Fund A/C and is hereby authorised for payment out of the Imprest Account

Credit balances to the end of the year (as in group fund summary).

Add

Subscription @ Rs. p.m. from to.....

Refund of advance of Rs. p.m from.....

to.....

Misc. Adjustments as per details below:

Deduct advance paid ion.....

Interest on the above to the end of -----

Total . _____

A separate AR Sl. No. prefixed by word 'Fund' should be allotted to the A/R on which the payment is made and receipted by the subscriber over 10 paise Revenue stamp.

This payment authority (in original) should be sent in support of the A/Roll

P.R No.

Accounts Officer.

ANNEXURE V

No.

Office of the PAO(ORs)

Dated:.....

To

The Officer Commanding
Records,

Sub: Final settlement of AFPP Fund A/C No.in respect of Regt. No..... Name.....

A sum of Rs. (Rupees..... only) as per the details given below, is standing to the credit of the above named subscriber in his AFPP Fund A/C

Credit balances to the end of 19..... Rs.

Add Subscription recovered through IRLAs from
..... to Rs.

Add recoveries effected through IRLAs from Rs.

Deduct advance paid to..... Rs.

Interest on the above to the end ofRs.

Total
Rs.

2. A contingent bill for the above account may be submitted duly stamped and receipted by the above named subscriber countersigned by you for the payment. The mode of payment desired by the subscriber may please be specified prominently on the Contingent Bill before it is submitted to this office and his present address also intimated. In this connection, reference is invited to AI 31/73.

3. In case the payment is desired to be made to his Bankers, letter of authority requesting this Office to make payment to the bank duly signed by the subscriber, should accompany the claim specifying therein, the name of the bank, the type of account, a/c No.

4. If the payment is desired through Imprest or by money order, cash assignment payment authority will be issued.

5. In case the subscriber desires payment through 'Treasury Officer, nearest to the place of his residence, the cheque will be drawn in his favour and forwarded ot the T.O for delivery to the payee after proper identification. In such a case, it must be clearly marked in RED INK in the bill whether an open or crossed cheque is desired. If payment is desired by an open cheque, the claim should accompanied by the written declaration. Rule 300(iii) FR Pt. I refers. In the absence of specified request for issue of an open cheque and the undertaking from the individual, the payment will be made only through crossed cheque.

6. In case the payment is desired through the following documents duly attested by you as the Head of the Office, may please be sent along with the above bill for further action by this Office:

(a) Personal marks of identification of the payee preferably those entered in the Service Book;

(b) Specimen signature of the payee;

(c) Thumb and fingers impression from left hand of the payee.

Accounts Officer.

ANNEXURE VI

No.

Office of the PAO(ORs)

Dated:.....

To

The
.....,

Sub: Final settlement of AFPP Fund A/C No.in respect of Regt. No..... Name.....

A sum of Rs. (Rupees..... only) as per the details given below, is standing to the credit of the above mentioned deceased subscriber in his AFPP Fund A/C

Credit balances to the end of..... Rs.

Add Subscription through IRLAs upto Rs.

Add recoveries made through IRLAs fromfor Rs.

Deduct advance paid to..... Rs.

Interest on the above to the end ofRs.

Total
Rs.

2. No nomination has so far been received in respect of the above named deceased subscriber

3. According to the nomination form executed by the deceased subscriber on the above amount is payable to this widow/mother/son/father/brother/sister whose name and address are given below:---

.....
.....
.....

Will you please verify your records and state after ascertaining from Civil authorities whether the above deceased subscriber acquired a family during his life time. If your reply is in affirmative, the above amount is payable to his widow and to members of his family in equal shares. (For definition of Family, please refer to Rule 2(iii) of the AFPP Fund rules). The name of the widow and other members of his family, their present address, age and relationship with the deceased may please be intimated.

4. A contingent bill for the above amount may please be submitted to this Office duly stamped and receipted by the Nominee Payee and countersigned by you. The present address of the Nominee or Payee may please be intimated.

5. In case where there is no nomination and the amount is payable in equal shares to the members of the family, as defined in Rule 2(iii) of AFPP Fund rules, the share of each child should be specified separately in the claim. The shares of the minor child/children can, however, be claimed by the mother in her capacity as the natural guardian of the minor/s provided she executes an indemnity bond signed by two sureties agreeing to indemnify Government against all subsequent claims which may arise in future. The claim should be signed by the widow, in her personal capacity and again in her capacity as the natural

guardian of the minor/s (names should be mentioned, shares of each minor and the widow should be specified separately in the Contingent Bill)

6. In case the deceased subscriber did not execute nomination and did not acquire family during his life time and if the total amount standing to the credit of the deceased subscriber is more than Rs. 5000 the payment will be made to a person producing a letter of administration/probate or succession certificate issued by competent Court of Law.

7. The amount, if any, paid to the widow under Para 3 of AI 61/64, may please be intimate for adjustment from the fund money.

8. The mode for payment desired with reference to AI 31/73 may please be indicated in the claim.

9. In case payment is desired by cheque drawn in favour of the payee to be delivered to her/him, through a Treasury Officer, it may be stated in Red ink whether an open or a crossed cheque is required. The claim should be supported by a Declaration from the payee that she/he is willing to take risk involved in terms of Rule 300 FR Pt. I. In the absence of a specified request for issue of open cheque and the undertaking from the individual, the payment will be made only by a crossed cheque.

Accounts Officer.

CHAPTER 32

POSTAL LIFE INSURANCE POLICIES

191. Recoveries on account of premium due from service personnel who subscribe to the Postal Life Insurance are effected through their IRLAs. Intimation of a soldier having taken a PLI policy is received in the Central Control Section of the PAO. The intimation is received monthly from the postal authorities. Soft copy in r/o new policies will be received from PLI Directorate. CC section will upload the soft copy to the System and Import the uploaded file for processing. Rejections if any, are to be reviewed and rejection list forwarded to Additional Directorate of PLI.

Premium on PLI is recoverable in advance. For e.g., Recovery effected in "February" will represent the Premia for "March".

192. Defence Services personnel submitting proposals for PLI policies are permitted to pay the first and subsequent premia by debit in their IRLAs through the concerned Pay Accounts Office. vide Post Office Insurance Fund Rules and 31(iii) (v) FR Pt. II 1968 Edition. As the contract of insurance with the proposer in such cases is to take effect from the date the debit is posted in the IRLA, even through a corresponding credit is not afforded in the Government Accounts on that day, the urgency of debiting the IRLA over the dated initials of the auditor and attestation by the Superintendent on the same day cannot be over-emphasised. The delay in such cases is detrimental to the interests of the insurance for obvious reasons. The Deputy Director has therefore suggested that the debits in the IRLAs be raised within seven days from the date of receipt of advice and the date and amount of debit intimated to him to enable him to expedite the issue of the PLI policies as the date on which the entry is made in the IRLA is deemed to be the date of payment of first premium.

193. It is to be ensured that recoveries of PLI premia are effected from all policy holders and that the recoveries are duly included in the schedules rendered to the Director PLI. PLI schedules generated by the Computer should be checked by the CC group to ensure that the total amount reflected there in tally with that shown in the abstract of receipts and charges. It will also be checked by the CC group that PLI batches initiated during the current month has been incorporated in the schedule and the recovery is correct. While sending the copies of the schedule to the Director/Addl Director of PLI, CC Section will ensure that the amount recovered manually by the Ledger groups at the time of Final Settlement cases and compiled in the current month are also taken into account., a register in the proforma prescribed in Para 149 OM Pt. X will be maintained by the Central Control Section.

194. The CC section will ensure that:-

- (i) Recoveries have been effected in all cases;
- (ii) if any names have been added, they are incorporated neatly below the last entry with necessary particulars;
- (iii) If any name requires deletion (due to discontinuation or transfer etc.) the name is scored through neatly"

NOTE – 1. When an insurant is transferred from the payment of a PAO, the fact will intimated to the Director PLI under advice to the Officer responsible for the maintenance of IRLA of the individual after the transfer and,

2. When an insurant is discharged from service the fact of his discharge from Government service and his address after discharge together with the name of the Post Office selected by him for

payment of premium, if known, will be intimated to PLI authorities. Intimation will be sent to the insurant also stating the month upto which PLI premium has been recovered.

- (iv) The recoveries of premia in the Monthly Abstract of Receipts and Charges agree with the totals of the monthly schedules relating to that quarter.

195. After action as above, the Schedule in soft copy will be forwarded directly to Addl Director APS New Delhi and Directorate of PLI Kolkata under intimation to MO concerned. the certificate of recovery on the front page of the schedule will be completed by the CC section so as to reach the Accounts Section of the Main Office by the 5th of the month to which the recoveries pertain.

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XXX

CHAPTER 33

INCOME TAX RECOVERIES

199. It is the responsibility of the PAO as the authority maintaining the Pay Accounts of soldiers to effect recovery of Income tax at the appropriate rate, in cases where it is due. For this purpose:-

(i) The IRLAs should be scrutinised to see whether their income reaches/exceeds the limits as fixed by Government from time to time;

200. In effecting Income Tax recoveries it is necessary to ensure that:--

(i) the Income Tax is provisionally recovered regularly every month at the time of closing of accounts;

(ii) the recoveries and other connected particulars are uploaded to Income Tax department as detailed in Para 54 OM X part I (2014)

(iii) In assessing the income tax recoverable, the allowances like Children Education Allowance, field service concessions, High Altitude Allowance, Acting Allowance etc. are reckoned as taxable as per limits notified by Income Tax authorities from time to time;

(iv) clothing allowance and ration allowance which are granted in lieu of services in kind are not reckoned as taxable income.

(v) When the rate of P&A is changed or an allowance is granted which is taxable its effect on the rate of recovery of I.T is examined and the recovery revised;

(vi) When arrears of P & A are admitted, the payment is taken into account for assessment of tax for the year in which arrears are admitted;

(vii) Rebates on account of PLI, AFPPF recoveries etc. are allowed at the appropriate rate where due;

(viii) . PAOs have to check and enter the details of the outside savings which are not passed through the IRLAs immediately on receipt of the proof of savings from the PBOR.

(ix) in the last month of the year (viz –month ending February) the actual income for the year and the total I.T recoverable for the year are worked out and suitable readjustment made with reference to the recoveries already made

(x) If any complaint from the individual against the excess recovery is received after the closing of the accounts for the QE February no refund is allowed but asked to take up the matter with I.T authorities.

201. After closing the accounts for the month ending February, Form 16 will be generated by the system. The same will be reviewed by the Ledger Group and forwarded to the deductees. E-TDS will be uploaded by CC section as mentioned in Para 54 of OM X.

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CHAPTER 34

MISCELLANEOUS DEBIT VOUCHERS

206. The miscellaneous debit vouchers normally dealt with in a PAO are:-

- (i) Hospital stoppage rolls;
- (ii) Loss Statement;
- (iii) Rent bills;

207. These vouchers are centrally received in CC Section through Dak section. Each of the documents will be allotted a running serial number starting 1 for the month. CC section is responsible for affecting the recovery through Dolphin. Acknowledgement of the demand accepted for recovery will be sent by the CC section to the party concerned.

NOTE – Debit vouchers will be accepted by the CC section only if the accounts of the individuals are effective. If the debit vouchers are received after the accounts have been finally settled, they will be forwarded to NE section for further adjustments.

208. Regarding Rent bills the following procedure will be followed:-

(i) Rent bills will be received in 'R' Section centrally and forwarded to CC Section Soon after the receipt of the rent bills acknowledgements will be issued by the CC Section without waiting for the actual adjustments in the respective IRLAs;

(ii) Adjustment of the bills will be done within 3 days of the receipt.

(iii) Items not pertaining to the PAO will be promptly rejected indicating the reasons for rejection and the acknowledgements of the AOGE/AAOBSO obtained and records;

(iv) If items in the rent bills are not readily adjustable owing to errors in regimental numbers, names of individuals, units etc. prompt reference will be made to the AOGE/AAOBSO calling for correct particulars. The AOGE/AAOBSO will be informed that if replies are not furnished expeditiously the items would have to be rejected;

(v) If the outstanding items as above relate to individuals whose accounts have been finalised consequent on transfer to Pension Establishment such items will intimated by the PAOs to the PCDA(P) Allahabad through Record Office, as demands for recovery from the pension of the individuals. On receipt of the acknowledgement from the PCDA(P) in respect of the demand, necessary acknowledgement in respect of the outstanding rent bill will be issued to the AOGE/AAOBSO by the PAO;

(vi) If the outstanding items relate to individuals whose accounts have been finally settled consequent on discharge etc. (but not transferred to pension establishment) PAOs will intimate such items to the Record Office for recovering the amounts from the discharged individuals. If the efforts of the Record Office to recover the amounts from the individuals fail and if there are no further credits, due to them, the heads of PAOs will take action to write off such amounts with reference to the provisions of Para 177 FR Part I;

(vii) The clearance of unadjusted items will be watched through the demand registers where such items will be entered;

(viii) On receipt of the acknowledgement of the AOBBSO/AAOBSO of the rejected items, the entries in the demand registers will be closed;

- (ix) Items remaining outstanding for one reason or the other for a period of six months, from the date of receipt of rent bills will be reported to Main Office indicating the reasons for outstanding and the action taken in respect of each such item from time to time.

209. Reimbursement of Electricity charges

- (a) As per Govt of India Ministry of Defence letter No. 9(1)/2005/D/works II dated 25/10/2005. the JCO/ORS and equivalents are entitled free electricity 100 units per month for all the station in the country. This ceiling would be the first 100 units of the total bill so as to prevent the accrual of double benefit in case of telescopic rates. The balance units will be paid by the consumer as per the rates applicable at the station/city.(this is w.e.f. 01.11.2005).
- (b) Reimbursement of Electricity charges paid by the PBORS directly to Electricity Board is admissible for those who are in occupation of CPWD Quarters for which MES is not making payment to electricity board.This credit for first 100 units of electricity bill can be admitted through contingent bills module after auditing and ensuring that the contingent bill is countersigned by the officer commanding of the unit concerned and supported by paid bills/electricity bills in original .
- (c) This reimbursement is not admissible those who are in receipt of CILQ which consists of an element of compensation of electricity also.

210. Reimbursement of Electricity and water charges to Army personnel on deputation to NSG

NSG personnel are entitled free water and Electricity charges as normally admissible to them in peace area on similar scale as they are enjoying before appointment to the NSG

- 1) Claim should be submitted in Cont. Bill for pre- audit on quarterly Basis.
- 2) A certificate to the effect that the claimant is in occupation of Govt. Qtrs/Pvt Qtrs and he is required to remit the electricity / Water charges directly to the supplying Co.
- 3) The Cont. Bill should be counter signed by the Competent authority and should be supported with paid vouchers of Electricity & Water charges.
- 4) Scales laid down in NSG letter dated 13.6.94 to be followed
- 5) Necessary debit to be raised to NSG

Abbreviation:	NSG EWC
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Reimbursement of Furniture:

GOI, Ministry of Home Affairs letter S(I)(ii)/84/NSG dated. 23.5.85

GOI, MOD letter No.64335/G-3 (B-1) 237_S/D (Org) dated. 27.10.80

1) Reimbursement of Hire charges of furniture can be claimed wherever MES is not able to provide furniture. Certificate to the effect that non-provision of furniture in the married accommodation has to be issued by Station Commander NSG.

2) Claimed through contingent bill on Quarterly basis

3) Bills should be supported with paid vouchers for hiring furniture.

4) Bill to be counter signed by the Comp. Authority.

5) Claim should be restricted to 2.5% of Basic Pay

Necessary debit to be raised to NSG and the expenditure on the account is debitable to NSG

Abbreviation	"NSG FUR"
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Authority: GOI, Ministry of Home Affairs No.27012/1/97-PC dated 21.4.98

CHAPTER 35

LEAVE

211. (i) It is the responsibility of the administrative authorities to regulate the grant of leave correctly so as to conform to the entitlements of various categories of personnel, as laid down in the Leave Rules for the Services. PAOs are not required to conduct an audit of the title to leave as such, but when a case of irregular grant of leave is reported by the administrative authorities it will be objected to and they will be asked to initiate action for regularization. While thus PAOs have no direct responsibility in the matter of audit of leave, this does not mean that even cases, where the grant of leave is prime facie irregular, as a more scrutiny of the Part II Orders and direct application of the relevant rule would disclose, may be ignored. It should be noted that if cases of irregular grant of leave pending discharge/retirement are not noticed and objected to at the time of final settlement of accounts, the result will be an over payment which may prove irrecoverable. It is, therefore, necessary that at least cases, where the admissibility of leave can be audited by a straight scrutiny of Leave Part II Orders, are examined by PAOs. In this context a few important points, which should be looked for by PAOs are mentioned below.

(ii) Accumulated annual leave is granted only if the individual (including a reservist recalled to colours) has put in at least six months' service in the preceding calendar year, and he had not availed of any leave other than casual leave in the preceding calendar year.

(iii) To be eligible for the grant of annual leave in the first year of engagement, an individual should have rendered at least six month's service including service as a recruit.

(iv) Sick leave granted on discharge from the hospital commences from the date of discharge from the hospital.

(v) In cases of retirement/discharge at the individual's own request, the leave pending discharge/retirement is regulated correctly under AI 169/64 with due regard to the date of discharge viz. Whether it is on or before 31st March or after that date.

Note: The individuals who retire or are discharged from service at their own request are eligible only to the restricted annual leave (30 days for that year) under Rule 62-A(a)(1) and not to the full entitlement of annual leave under Rule 59(a). The annual leave already availed of by them under Rule 59(a) under whatever circumstances should be revoked for readjustment against the additional leave entitlement where admissible or for regularisation.

(Authority: CGDA No.3045/AT-P dated 03.03.1972)

(vi) In the case of an individual invalided out of service, who has not performed any duty in the year of invalidment, the leave is regulated correctly under AI 169/64.

(vii) In cases of individuals admitted to hospital during currency of leave/after expiry of the leave who are found to be suffering from TB and are subsequently admitted to MH, Aundh their leave is regulated as under:-

(B) Personnel admitted to hospital during the currency of the leave

Period from the date of expiry
Of leave while in hospital to the
the date preceding the date of
Diagnosis of TB

As sick leave with full pay and
allowances.

(C) Personnel admitted to hospital after expiry of the leave but before joining duty

(D) Period from the date of Expiry of leave to the date Preceding the date of Admission to the hospital	}	First 30 days (60 days in the case of Gorkhas) as sick leave with full pay and allowances if absence is due to sickness and the balance as extra Ordinary leave without pay and Allowances.
(E) Period from the date of Admission to the hospital To the date preceding The date of diagnosis of TB	}	As sick leave with full pay and allowances.

From the date of diagnosis as TB, normal rules regarding TB cases will apply.

(xii) In cases of individuals invalidated out service, the interval between the date of counter signature of medical board proceeding and date of leave pending retirement, does not exceed 21 days (30 days in case where the PAO is located away from the Record Office). If the period exceeds the prescribed limit, pay and allowances will be withheld for that period, pending regularisation under Government Orders.

212. Cases for regularisation of overstayal of leave/excess grant of leave are forwarded to Main Office for rendition of audit report to Army Head Quarters in the proforma given in Annexure to this Chapter.

Regularisation of hospitalisation during and beyond period of imprisonment in military custody

213. Government sanction for regularisation of the following cases is not necessary:-

- (i) A person in military custody undergoing punishment of imprisonment is treated as on duty
- (ii) The period of hospitalization running concurrently with the period of imprisonment should be treated as duty. Any period of hospitalization beyond the date of imprisonment should be treated as continuance of treatment of a soldier who was admitted into Military Hospital whilst on duty.
- (iii) The period in hospital will be treated as duty in respect of those who fall sick otherwise than on leave.

Annexure

No.....

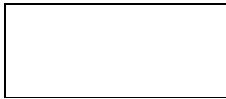
Pay Accounts Office (ORs)

Dated:.....

To

The PCDA/CDA

Sub: Regularisation of overstayal of leave/excess grant of leave in respect of



The marginally mentioned references are forwarded herewith for favour of onward submission to the addressee with an audit report.

2. Necessary particulars of the case are furnished below:

- (i) Whether the facts of the case have been verified and found correct (if not, facts which differ from the statement of the case should be prominently brought out giving reasons and authority in support):
- (ii) Nature of irregularity (whether overstayal or excess grant of leave excess) etc:
- (iii) Special features if any (such as delay on the part of PAO or administrative authorities, PAOs responsibility for over payment etc):
- (iv) Period (with dates)requiring regularisation:
- (v) Authority whose sanction is required for regularisation citing reference to authority in leave rules:
- (vi) Whether pay and allowances have been withheld for the period involved(if not, reasons to be given):
- (vii) Whether future leave has been restricted or not granted at all pending regularisation:
- (viii) Difference of opinion between the Administrative authorities and audit (reason for the differing views with authority):
- (ix) Any other remarks

AO I/C, ACDA I/C, DCDA I/C

CHAPTER 36

PAY AND LEAVE ENTITLEMENT TO PERSONNEL SUFFERING FROM PULMONARY TUBERCULOSIS OR LEPROSY

214. (a) JCOs/ORs/NCs(E) suffering from Pulmonary Tuberculosis contracted during service will be transferred to Military Hospital (Cardio Training Centre) /Pune/NAMKUM/LLS KASAULI and those suffering from Leprosy to armed forces hospitals where beds for treatment of Leprosy are allocated. After required investigation, a definite diagnosis of the disease will be made within 60 days of such transfer. From the date of definite diagnosis, which should be confirmed by a duly constituted medical board within the said period of 60 days the individuals other than those suffering from Lepromatous Leprosy will be entitled to a maximum of 12 months treatment with full pay and allowances. Cases in which medical or surgical finality is reached, prior to the expiry of this period, will be invalided out of service immediately.

(b) Lepromatous cases of Leprosy will be invalided out from service immediately on confirmation of the disease by the medical board. They will, however, be discharged from the hospital only after they become NE subject to a maximum of 24 months treatment or till medical/surgical finality is reached, whichever is earlier.

1. In respect of cases falling under Para 367(a) above, if at any time during the period of 12 months treatment, the disease is arrested, he should be brought before a duly constituted medical board to determine his fitness for retention in service. Those who are found fit for retention in service will be placed in medical category 'CEE' and given sheltered employment. If he cannot be so provided he will be discharged from service. Those who are offered such employment will be invalided out of service if their medical category cannot be upgraded during the period of such sheltered employment.
2. Note:- No distinction is made as regards title to treatment and pay for 12 months between cases attributable/aggravated by service and otherwise.

215 (a) Those individuals who complete their age/tenure/colour of extended colour service/engagement or re-engagement with the Armed Forces during the 12 months entitled period of treatment will be invalided out of service on due date but will be afforded treatment as pensioners until medical/surgical finality is reached or they are fit for discharge from the hospital or complete the remainder of 12 months period whichever is earlier. Maintenance allowance of Rs.40 p.m. will be admissible during the period of treatment after invalidment so long as they do not receive or are not entitled to disability/service/invalided pension.

(b) Individuals who refuse to take treatment will be discharged from service. Patients who refuse to co-operate with hospital authorities will be invalided out and discharged from service under orders of Sub Area or equivalent Commander. Such cases will be regulated in accordance with the provision of Regn. of P.R. For Army(1961).

LEAVE

216. JCOs/ORs undergoing treatment in Armed Forces Hospitals may be granted C/L to the extent as indicated below to attend to their domestic emergencies in real emergency provided such grant does not interfere with their treatment at the discretion of OC Hospital.

(a) Maximum of 10 days casual leave to personnel whose homes are within a radius of 800 KM from the hospital.

(b) Casual leave up to 10 days or more so as to allow the patient a maximum of 6 days stay at home, if the hometown is situated more than 800 KM away from the Hospital.

Note: 1. If the treatment of a patient has been retarded due to his own imprudence during such leave, the OC Hospital may convert such leave into extraordinary leave without pay and allowances.

Note 2. On extreme compassionate grounds a second spell of 10 days casual leave may be sanctioned by OC Hospital.

(c) Individuals who are admitted into hospital during the currency of leave are also entitled to treatment but those who are admitted after the expiry of Annual Leave but before joining duty, the intervening period from the expiry of leave to admission to military hospital will be adjusted against future entitlements of annual leave. If this period exceeds annual leave entitlement, the extra period will be treated as EOL without pay and allowances.

(d) Individuals who have not availed of annual leave during the preceding year of invalidment may be granted leave pending discharge of 60 days.

217. Cadets, Recruits, Boys, Apprentices if suffering from TB/Leprosy may be invalided out from service. However, they will be transferred to military hospital at Government expense if they so desire. Free conveyance will also be admissible on discharge from the hospital to their home/sanatorium/civil hospital as admissible to an OR.

218. In order that the pay and allowances etc. Of the T.B patients are regulated correctly the following action will be taken:-

(a) Note in the IRLA (i) the date of admission of the individual to T.B hospital (ii) the date on which the initial medical board is held, and

(b) Make suitable provisions in the audit cage of the affected IRLA to ensure that the pay and allowances are not admitted beyond the target date:

(c) In cases where the individual is granted sheltered employment a prominent note of the same will be kept in the IRLA (in red ink) on the following lines and this note carried forward on every fresh continuation sheet.

“T.B case – Sheltered employment with effect from Three year period expires on -----

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CHAPTER 37

TRANSFER OF IRLAs BETWEEN PAOs

221. Role of DDP Section: Action in Transferer PAO

On receipt of TFROUT part II order, System will generate an audit cage stopping pay and allowances with the date of effect of TFROUT Part II order. A list of transfer out cases will be given to CC Section at the end of each month to collect the IRLAs from Ledger Groups to send them to other PAOs. CC Section will prepare a list based on the IRLAs received in the section and hand it over to EDP Section for preparing extract of the masters to send them to other PAOs. EDP Section will take action immediately within the same month before closing of accounts and send the extracts of the masters to other PAOs electronically so that these can be added to the masters of transferee PAO in the same month and no delay in crediting of entitlement to the PBOR. After extraction of the master by EDP Section, CC Section will insert FSTFOT DOsII through the activity (Refer to System documentation) provided in the system to make the IRLAs non-effective. A register will be maintained in EDP Section to record the details of the Army No, Part II order No, date of transfer out, transferee PAO, date on which the extracts have been mailed to the transferee PAO etc. This register will be submitted to PAO In-Charge each month.

222. Role of Ledger Group: Action in Transferer PAO

On receipt of Transfer out list from the EDP through CC Section containing the details of IRLAs to be transferred to other PAOs, Ledger Group task holder will take the following action.

- i) Collect the IRLAs from the binders.
- ii) get the IRLA reviewed by the Review Group upto the date of transfer;
- iii) take action to rectify the discrepancy, if any, observed by the Review Group;
- iv) The rectification should be carried out in Dolphin.
- v) prepare a forwarding memo (IAFF 3036) in quadruplicate which should indicate the amount of terminal balance / PLI recovery / AFPP Fund Subscription both in words and figures and pass on the IRLA to CC Group together with the forwarding memo in quadruplicate;

223. Transfer of IRLAs between PAO: Action by Review Group

- i) Review this IRLAs upto the date of transfer on its receipt from Ledger Group.
- ii) Check cent percent to see that the terminal balances have been correctly exhibited in the summaries and agreed with the figures shown in the copies of forwarding memos received from CC Section.
- iii) forward one copy of the forwarding memo direct to the Review Group of the transferee PAO retaining the quadruplicate as office copy ;

224. Transfer of IRLAs between PAOs: Action in CC Section

- i) Forward the transfer-out list received from the EDP to Ledger Group.
- ii) Watch for prompt disposal. On receipt of IRLAs from Ledger Groups enter the details such as Regimental No. & balances in the transfer-out register.

- iii) Forward the hard copy of the IRLAs to the transferee PAO by insured post.
- iv) Endorse the duplicate & triplicate copy of the forwarding memo to the local Review Group.
- v) Watch for the acknowledgment of receipt of IRLA from the transferee PAO.
- vi) The Review Group of the Transferee PAO should exercise a cent percent check to see that the terminal balances shown therein agree with the figures shown in the forwarding memo / IRLA with the ledger group.
- vii) Drop the IRLA from the master by inserting FSTFOT immediately after the soft copy is extracted by DDP.
- viii) Balance of AFPP Fund and outstanding loan & advances are to be transferred through DIDs as per the procedure laid down in Accounts Code duly indicating the following details.
 1. Regimental No Rank and Name
 2. Amount of advance originally sanctioned and no and date of authority for sanction.
 3. No of installments and rate of recovery.
 4. Details of quarter wise recoveries so far effected.
 5. Balance due for recovery.

In the case of transfer on ERE to the payment of another Audit Officer or on the individual being granted commission, procedure mentioned above will be followed mutatis mutandis. In such cases retain the IRLA and issue the LPC, instead.

Note: In the case of individuals granted commission, their AFPP Fund accumulations (including interest due upto the month for which last recovery of subscription has effected) will be transferred by the PAOs to the PCDA(O) Pune for crediting the same to DSOP Fund. The transfer will be effected by charging / debiting the amount to AFPP Fund head per contra credit to the remittance head of PCDA(O). The duplicate copy of the punching medium with full details will be forwarded by the PAO to the Accounts Section of the Main Office of the regional CDA concerned for necessary action. The CC section will also prepare DID schedule in quadruplicate with reference to the Transfer Entry No. operated for the transcription and one copy will be sent to the Accounts Section for noting the same centrally in their outward DIDS register. The DID Schedules will be dispatched by them together with the relevant vouchers etc directly to the Accounts Section of the responding Controllers office. The same procedure is followed in respect of outstanding HBA, scooter advance etc,

Authy. HQrs. letter No A/II/11366/DEA dt.21-12-93 and even No. dt.25-3-94.

After transfer out of the IRLAs, the master of the PBOR will be deactivated from the computer.

Transfer - in of IRLAs from other PAOs :

225. Role of DDP Section: Action in Transferee PAO

A register will be maintained in EDP Section for the transfer-in IRLAs to record the details of the Army No, transferor PAO, date on which the extracts have been received in the PAO and the month in which the extracts are added to the database. This register will be submitted to PAO In-Charge each month. On receipt of extracts of the masters from the transferor PAO, EDP Section will enter the details as required in the register and take action to add them within the same month so that closing continuity is maintained. A list of transfer-in IRLAs added to the system will be handed

over to CC Section to watch for the receipt of the physical IRLA. It must be ensured that POSIN part II orders are published by the transferee Unit along with TFRIN DOII and fed to the system to update unit/task to which the IRLA pertains.

226. Action in CC Section.

- i) On receipt of the Transfer-in list from DDP, receipt of physical copy of IRLA will be called for.
- ii) The receipt of the IRLA will be watched by the CC Section, through the 'Register for Transfer-in of IRLAs'
- iii) CC Section on receipt of IRLAs will take the following action.
 - a) Ensure that a statement showing the details of regular recoveries and contributions required to be effected has been received, and that the IRLA has been reviewed by the transferor PAO;
 - b) Acknowledge receipt of the IRLA;
 - c) Note the name of the new Corps / Regiment on the last sheet of the IRLA on the authority of the Part II order of the new unit;
 - d) Complete the relevant columns in the "Register for transfer-in of IRLAs" (IAFF 3074).
 - e) Pass on The IRLA to the Ledger Group.
 - f) One copy of the top sheet of Receipt of IRLA will be given to Review Group.

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CHAPTER 38

TRANSFERS TO FOREIGN COUNTRIES- MAINTENANCE OF PAY ACCOUNTS

231. The detailed procedure to be followed in a PAO when an individual is transferred to a foreign country is as follows:-

A. Individuals posted to countries other than U K

- (1) the PAO, will continue to maintain 'Nominal' accounts in these cases.
- (2) On receipt of Part II Order, and information regarding the date of embarkation etc., the following action will be taken:-
 - (a) Pay and allowances will be drawn and paid up to and for the date prior to Embarkation.
 - (b) All demands outstanding against the individual will be debited in the IRLA.
 - (c) The IRLA will thereafter be closed to nil balance by crediting or debiting the terminal debit/credit balance.
 - (d) The transactions will be posted in the current summary simultaneously.
 - (e) A 'pay slip' will be prepared in triplicate, showing the individual paid up to and for the date prior to embarkation. The pay slip will be in the form prescribed in Para 131 OM Part X Vol-I. In preparing the payslip, it should be ensured that allowances which are not admissible abroad) eg., dearness allowance) are not authorized for payment. Any demand and contributions recoverable (including FA, if any) will be noted in the pay slips.
 - (f) the pay slip will be forwarded United Kingdom and copy forwarded to the Accounts section of Main Office for watching of further accounting adjustments Subsequent changes in other rates of pay and allowances will be initiated to the embassy authorities through the medium of revised pay slips.
 - (g) The IRLA of the individual will be transferred from the effective binder to the binder containing the nominal accounts, through the CC group. Pay and allowances will not be drawn in the IRLA. Debits for the payments made abroad are raised by AGCR against Main Office. Extracts of salary bills are forwarded by the Main Office to the PAO, after compiling the debit , for audit and note. The PAO I/C will verify the correctness of the payments made with reference to the entitlement, and record the details of the payments in the IRLA. As the accounts are maintained only nominally no compilations will be undertaken by the PAO.
 - (h) Family allotments, if any, in issue to the families of these personnel (which will be remitted by the Record Office monthly) will be noted in the remarks column of the accounting portion of the IRLA. These will not be compiled through the abstract of receipts and charges. The Imprest group of the PAO will compile them by debit to 00/018/65.

Recoveries due on account of PLI/AFPPF will be noted in the IRLAs monthly and compiled by the ledger groups themselves, through a class 2 voucher by per-contra debit to pay head. Care will be taken to ensure that they are not compiled a second time, on receipt of the account from AGCR.

B. Transfer to United Kingdom

The pay accounts of these individuals for the period of their stay in UK are not maintained by the PAO even nominally.

- (i) On receipt of part II order notifying the individual's transfer to UK, with information regarding the date of embarkation, the PAO will close the IRLA, drawing pay and allowances upto and for the date prior to embarkation. The LPC showing the individual paid till that date will be forwarded to Accounts Section of other Main Office for counter signature and onward transmission to UK

232. ON DEPUTATION TO EMBASSY/HIGH COMMISSION, COAST GUARD, IMTRAT, ASSAM RIFLES, UN MISSION. BDDS AND REVERSION FROM DEPUTATION.

1. DOs-II with description TFRDEP and REVDEP has to be notified in r/o PBOR who are transferred on deputation to IMTRAT, Coast Guard, Assam Rifles, BDDS, Military attachments to various Embassy/High Commissioner/UN mission on deputation and reversion from deputation.

2. The deputation IRLAs will be kept as effective.

To keep the IRLAs of deputationists to Assam Rifles, Coast Guard, Embassy, BDDS effective the procedures are as follows.

a) On receipt of TERDEP Part II order current unit code and Task holder number will be updated as follows depending upon deputation description available in Col 7(a) of the DO II ledger groups on receipt of Transfer in and Transfer out lists from System will transfer these IRLAs to CC section after issuing the LPC.

UNIT CODE	TASK	AGENCY
1. ASMRFL	501	ASSAM RIFLES
2. CGUARD	503	COAST GUARD
3. EMBASY	504	EMBASSY
4. BDDS01	505	BDDS

b) Regular recoveries like AGIF, AFPPF, installments of loan and advances PLI premium will not be made during the period of deputation since disbursement of P&A is done by the deputation unit.

c) On reversion from Deputation Pay and allowances before proceeding to deputation will be restored except deputation to UNMISSION and HQrs IMTRAT Bhutan in which case pay will be maintained in Dolphin in normal manner along with the other effective IRLAs. For computerizing the IMTRAT IRLAs existing Pay System programs are also being amended. Ledger groups to which IRLAs to be sent from CC Section on reversion should feed a dummy DOII through DO II Insertion format with description REFIXP if there is a difference between the Pay reflected in System and that intimated through LPC. Basic pay shown in LPC is to be given in rate column of DO II.

d) If the PBOR has been promoted during the period of deputation the ledger groups have to feed PIRM transcription sheet with code C1 for updating the substantive and acting rank dates corresponding rank date and next increment due date, etc.

e) On reversion from deputation LGs have to verify the balance in LPC received and the balance shown in the IRLA and the adjustments made during the closing of accounts at the time of issue of LPC to the deputed organisation and the adjustments taken in the PIRM during deputation period. An adjustment voucher is to be fed for the amount (amount to

be shown as opening balance + amount to set off the closing balance shown in the quarter previous to reactivate the IRLA)

f) In case there was a loan outstanding against the PBOR before moving on deputation, changes to outstanding balance, number of installments are to be fed through DEDP Centre.

g) During the period of deputation the AFPP Fund will be maintained by the CC Section of the PAO. On reversion from deputation the concerned ledger group will carry out the Fund Adjustment as per the details mentioned in LPC.

h) In order to enable EDP to mark the LG /task and unit code in the IRLA and print the transfer-in and transfer-out listings the units concerned to which the PBOR is posted should publish POSIN DO II in addition to other DOs II for grant of allowances at the new unit location.

(AUTH : EDP INSTRUCTION 134 9.9.2005)

NOTE For those who has been deputation to UN MISSION the terms and conditions are as laid down in GOVT OF INDIA LETTER No 27582/1/503/(UN &MI)/1892 d (G.S.I.) dated 24/11/1998. They are not entitled for any field allowance, ration allowance.

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CHAPTER 39

OUTFIT ALLOWANCES TO SERVICE PERSONNEL POSTED TO INDIAN MISSION ABROAD

236. JCOs/ORs posted to Indian Missions abroad are entitled to an outfit allowance, at the rates and under the conditions laid down in Govt. of India, Ministry of Defence letter No.92591/AG/PS3(b)/6507/D(pay/services) dated 12.08.1964. The rates of outfit allowances have since been revised vide Govt. of India, Min. of Defence letter No.92591/AG/PS3(b)/2041/D(pay)services) dated 07.04.1971(OA 228/71). The allowances, to the extent admissible will be drawn on a contingent bill and paid to the individual before his departure from India. The bill is susceptible to pre-audit by the PAO. While scrutinizing the bill, the following requirements will be ensured:-

- (i) The bill is accompanied by a copy of the order posting him abroad;
 - (ii) the probable date of departure of the individual from India has been indicated. It will be ensured that the allowance is not drawn earlier than 3 months before this date;
 - (iii) the claim is supported by a certificate from the Head of the Mission abroad indicating whether service uniform is allowed to be worn in that country or is prohibited or it is normally worn due to the prevailing diplomatic custom;
- It will be ensured with reference to the certificate, that the allowance has been claimed at the correct as laid down in Ministry of Defence letter dated 07.04.1971.
- (iv) the allowance is admitted only in cases where the service abroad is for a minimum of two years;
 - (v) the claim is admitted at only half the rate in cases where he is a bachelor; if married a certificate that his wife is likely to accompany him when he leave for India for service abroad will be looked for. If this certificate has not been furnished, the claim will be admitted only at the rates indicated under column© of Para 2 of Ministry of Defence letter dated 07.04.1971.
 - (vi) the claim is supported by a certificate that the amount of allowance will be spent entirely for the purpose for which it is intended.

237. When vouchers for subsequent payments of outfit allowance made by the Mission are received in support of the debits raised by the AGCR they are extracted by Main Office to PAOs. The latter will scrutinize them to ensure that the conditions laid down in Para 3 of Ministry of Defence letter dated 12.08.1964 have been fulfilled. In particular, it will be seen that when the first payment of the allowance is made in the country of posting, it is supported by a Government Sanction.

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CHAPTER 40

RESERVISTS

241. If the above requirements are fulfilled, the duplicate bill (with the list service and has a reserve liability maybe transferred to the reserve, if a vacancy exists in the reserve. The transfer to the reserve is notified in a Part II Order. On receipt of this Part II Order, the IRLA will be transferred to the task-holder maintaining the reservists IRLAs. These part II Orders will be scrutinized to see that:-

- (i) The transfers to reserve are in accordance with the provisions contained in Para 4(b) of the orders quoted in the margin.
- (ii) Personnel (other than JCOs) are transferred to the reserve only in the rank of sepoy.
- (iii) No individual who has not achieved a permanent classification is transferred to the reserve.

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Training

243 (i) Reservists are required to undergo training annually or biennially as the case may be .
(ii) In cases where the training is biennial, the cycle will be determined with reference to the year of transfer to the reserve. For example, if an individual is transferred to the reserve in 1955, his years of training will be 1957, 1959 and so on. In the case of those transferred to the reserve on the last day of the year the next calendar year will determine the training cycle. In respect of those recalled to colours and other re-transferred to the reserve, the year of their re-transfer to the reserve will be the criterion for determining the cycle.

Training, if any, given in other than the year in which it was due will required regularization.

(iii) A reservist, who fails to turn up for training, when called up, is declared a "deserter" and automatically forfeits his pay and allowances from the date he is so declared under the Indian Reserve Forces Rules. Arrears for the back period will therefore be credited only on the authority of the orders issued by the Commanding Officer under Rule 379(i) P&A Regs. (ORs).

The disposal of reservists who fails to turn up when called for colour service or training and remain absent for more than 3 years is carried out in accordance with the order contained in Army HQ No.17774/PSI if 07.03.1968.

244. When a reservist reports for training, the fact is notified in a Part II Order by the OC reservists. This Part II Order will be scrutinized carefully to ensure that:-

- (a) the individual has been called up in the year in which training is due. If training is not due in that year regularization will be insisted upon for the training imparted in that year, vide par 407(ii) above;
- (b) a reservist is not called up for training more than once even in the year in which training is due;
- (c) a reservist who has less than six months service left, is not called up for training; and
- (d) the period of training notified does not exceed that prescribed for the various arms of service except for periods of authorized additional training and periods of hospitalization, to the extent covered by Rule 387 P&A Regs.(ORs).

Pay and allowances during training

245. (i) A reservist called up for training is eligible for normal pay and allowances and other concessions except clothing concessions appropriate to the substantive rank, group and class held by him on the active list at the time of transfer to reserve, provided he continues in the same rank, group and class. It will be seen that the group/class is correctly notified in the Part II Order in which his reporting for training is published.

(ii) On reporting for training a reservist will be paid advance of pay.

Recall to colour service

246. Reservists called up for active (colour) service are treated on par with regular Army personnel, and are entitled to pay and allowances appropriate to their rank. They also come under the clothing allowance system, unless they are expected to be posted to a concessional area within three months of their recall, in which case, they will be on the free replacement system from the date of recall.

On receipt of the Part II Order notifying their rejoining colours, the IRLAs will be transferred to the task holder maintaining the regular IRLAs. If the individual is granted clothing allowance, a certificate will be looked for to the effect that he is not likely to be posted to a concessional area for a period of 3 months from the date of recall.

Discharge of reservists

247. (i) A reservists should be discharged within three months of completion of his combined colour-cum-reserve engagement. Otherwise, sanction of the competent authority granting extension of engagement is necessary and will be looked for in cases where a reservist is not discharged before that date.

(ii) In the case of reservists discharged at their own request, or for misconduct; pay and allowances will be regulated in accordance with Rule 379(ii) and (iii) P&A Regs. (ORs).

Pay and allowances to Reservists during terminal leave on discharge/Retirement

248. (i) Reservist who take up civil employment during the period of their terminal leave will remain entitled to military pay and allowances during the entire period their terminal leave.

(ii) DA and other comp. allowance will however, be admissible on the basis of pay of civil posts. These allowances will not be admissible on the basis of leave salary nor will leave salary be taken into account for calculation of the said allowances. Military DA drawn by the soldier will be deducted by the civil employer at the time of payment of civil pay and allowances. These provisions are not however, applicable to reservists who are civilian Government servants and who revert back to their parent office/department on completion of recalled colour service.

(iii) However, reservists who are civilian Government servants and are called up for active service during emergency and who on completion of such colours service are discharged, pay and allowances will be admitted only up to and for other date preceding that on which terminal leave commences. Such individuals will however remain entitled to Military Pay and allowances up to the date preceding that of their rejoining the civil post. This will be authorised as further credits after ascertaining from the OC Res. and after getting confirmation from the individual concerned (through civil department) that he did not join the civil department during that portion of terminal leave for which military pay and allowances are to be authorized.

CHAPTER 41

MONTHLY CLOSING OF IRLAs

249. The IRLAs are closed monthly–

(i) it will be ensured that all Dos Part II are processed in the IRLA well in advance before the account is due to be closed. The closing of accounts will be carried out by EDP/DDP as per the system circulars.

(ii) Special intimation will be sent to OC unit/formation where the accounts close with a debit balance for reasons other than authorized advances. In cases of repeated cases the need for reporting them to high formations/Head quarters will be examined.

250. Role of Record Section:

Part II orders published by Units and formations and Record Office will be received in bulk in the PAO through the Record Office for processing and adjustment of pay and allowances. Provision has been made in the system to process DOII data in convenient batches. Record Section will import the data and prepare batches grouping DOs II of the units maintained in a task of the Ledger groups.

251. Role of Ledger Group:

On receipt of DO-II batches, Ledger Group will do preliminary scrutiny as per the instructions, verification of certificates and submit the batches for background processing after pairing the imported data with hard copy of the DOs II. If the soft copy of the data is digitally authenticated, the pairing with the hard copy can be dispensed with. It should be ensured no DOs-II are left unprocessed. Effort should be made to clear the invalid DOs-II before the monthly closing process starts by DDP. Ensure that all the PAN numbers received are updated.

252. Role of CC Section:

- (i) CC Section to take action to stop the pay in r/o whom intimation regarding stoppage of pay has been received from Units/Records Office.
- (ii) Similarly, action has to be taken to update the records for release of payment wherever necessary using option Release Payment in respect of the individuals for whom the payment has been stopped using the activity mentioned Dolphin.
- (iii) Action on transfer-in/transfer-out IRLAs has been taken.
- (iv) Misc FS cases finalised during the month are dropped.
- (v) NEFT for Loans & Advances have been generated.
- (vi) Soft copy of PLI proposal received from PLI Directorate has to be acted upon.
- (vii) to ensure that all the New bank account nos and change in IFSC CODE are updated

253. Role of DDP Section:

EDP section plays the vital role in monthly closing. EDP has to close the accounts based on the latest program/instruction received from ITSDC, Secunderabad.

After ensuring that action concerned Sections has taken action as per the preceding Paras, closing process will be started as stipulated in System documentation. Accounts of both Regular and Territorial Army Personnel will be closed by the system. Credits will include Pay and Allowances with reference to the rates shown in the audit cage(s) applicable for the month, miscellaneous credits adjusted with reference to Part II orders, adjustment vouchers and Contingent Bills etc. Any recovery on account of excess credits or short debits or pay and allowances for R.I and AWL/OSL will also be included in credits. Debits will include recoveries towards AFPP Fund subscription and refunds if any, Loans and advances, Postal Life Insurance and Army Group Insurance. Bonus on credit balance will not be credited on the balances held in IRLA as per the extant orders. Assessment and recovery of Income tax will be done with reference to the extant orders on the subject by the system where complete details are available. If full details are not available on system in respect of erroneously deactivated IRLAs, recovery of Income tax will be fed by Ledger Section as prescribed in System documentation. The difference between total credits and total debits will be shown as closing credit/debit balance as the case may be. Errors, if any, during closing will be watched going through log file and corrective action will be taken immediately. The section will ensure that all accounts have been closed.

254. Closing of AFPP Fund Accounts and Generation of One-line Figure

AFPP Fund accounts of all computerised IRLAs will be closed each month. Subscription and refunds recovered from the pay and allowances previous month will be posted into the fund account in the current month. Advances/withdrawals passed and payments made through NEFT will be posted into the accounts. Adjustments on account of excess credits / short debits vice versa will also be posted into the accounts. Interest on the accumulations will be calculated as per the rates notified by the Government and posted in the accounts in the month of March every year. Closing balances will be arrived and one line figure for the AFPP Fund accounts will be generated as prescribed in system documentation. One line figure will be checked to see that the closing balance is correctly arrived at after taking into all the figures into account. PAO will consolidate the final one line figure taking into account the computer figure plus the one line figure rendered by Ledger groups maintaining manual IRLAs and the IRLAs whose accounts have been finalized manually.

Fund one-line figure - Check list

Sl No	Head of Account	Check point
1	Opening Balance	Should tally with closing balance of previous month
2	Transfer in Balance	Should tally with the balances of transfer-in cases / erroneously dropped cases reopened during the month
3	Entitlements credited to bank	Should tally with the total entitlement generated during the month
4	AFPP Fund Withdrawal	Should tally with the total amount of advances / withdrawals passed and uploaded through NEFT during the month
5	AFPP Fund Subscription + Refund	Should tally with the amount reflected in the previous month Abstract of Receipts and Charges against AFPP Fund Subscription minus AFPP Fund subscription + refund recovered in previous

		month but could not be accounted for due to feeding of FSDSCH etc.
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Note : AFPP Fund Subscription and refunds recovered from the pay and allowances of current month will be accounted for in the next month's AFPP Fund account.

255. Generation of Entitlement

As Monthly Pay System is implemented in all the PAOs, entitlements will be worked out from the closing balances arrived at in closing process. If the IRLA is closed in credit balance and credit balance is more than one-third of his pay and allowances, closing balance will be sent to the individual's bank account as entitlement. If the IRLAs are closed in debit balance or the closing balance is less than one-third of pay and allowances, one-third of total pay and allowances as per the rates of audit cage applicable for the month will be sent as entitlement. The entitlement so arrived at will be debited in the IRLA and fresh closing balance will be arrived at. Text files for uploading entitlement to respective bank accounts of the JCOs/ORs will be generated by D Section after closing of accounts and generation of entitlement every month before due date for payment as prescribed in system documentation. The total amount of the text files will be tallied with the total entitlement generated. These text files will be handed over to concerned section for uploading. Punching Medium, cheque slip will be generated for the amount to be uploaded as prescribed in system documentation.

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CHAPTER 42

CONSOLIDATED ABSTRACTS OF RECEIPTS AND CHARGES

Abstract of Receipts and Charges

258. Abstract of Receipts and Charges will be generated as prescribed in System documentation from the closed IRLAs and the totals of Receipts and Charges will be checked to see whether they tally. If they do not tally, the reason for variation has to be identified. In case the accounts are to be reclosed, backups of the status before closing process will be restored and the accounts will be reclosed after rectifying the errors noticed. After ensuring that the totals of Receipts and Charges tally, the following figures will also be checked by EDP Section before furnishing it to CC Section.

Abstract of Receipts & Charges – Check list

Sl No	Head of Account	Check point
1	Opening credit Balance	Should tally with closing credit balance of previous month
2	Opening Debit Balance	Should tally with closing debit balance of previous month
3	Transfer in Credit Balance	Should tally with the credit balances of transfer-in cases/erroneously dropped cases reopened during the month
4	Transfer in Debit balance	Should tally with the debit balances of transfer-in cases/erroneously dropped cases reopened during the month
5	Entitlements credited to bank	Should tally with the total entitlement generated during the month
6	Loan Recovery	Should tally with the total amount reflected in the loan Schedules
7	PLI Recovery	Should tally with the total amount reflected in the PLI Schedule
8	IT Recovery	Tallies with the total amount reflected in Form-24

Note-1 : The figures under various Heads of accounts especially that of Pay & Allowances including the Ration, CEA, CILQ, Field allowance should be compared with the corresponding figures of the previous month abstract to ensure that the variation in figures are not abnormal.

Note-2 : A statement called Code wise Amount is also generated by EDP section every month. This statement reflects the amount compiled in the abstract under the various detailed heads.

The figures shown in Abstract of Receipts and Charges are in respect of all the computerised IRLAs including those cases which have been finalized on computer during the month. PAO will compile the final one line figure after taking into account the one-line figures rendered by Ledger

Groups maintaining manual IRLAs and also the cases where accounts have been finally settled manually.

Note 3 : With a view to avoid double compilation in respect of discharge cases etc. Central Control Group will list out the NE cases which have been settled manually and the pay and allowances were drawn on computer also. Pay and allowances of such cases will be worked out for deducting the amount from the respective code heads of Abstract of Receipts and Charges.

259. The original punching medium will be dispatched by the PAO to EDP section of MO so as to reach them within the stipulated time. A copy of the punching medium together with a copy of the 'abstract of receipts and charges' and supporting vouchers/schedules will be forwarded to the Accounts Section of Main Office.

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IAFA-963

SUMMARY FORM

CREDITS

Sl. No.	Army/RegtNo.	Opening credit bal.	credit balance b/f on transfer from		Bonus	Pay
1	2	3	4	5	6	7
			Within the PAO	outside the PAO		
Clothing Allowance	Gallantry Awards	Jangi Inam	Conveyance allowances	Ration & others	misc allowances	
8	9 10	11	12	13	14	
Misc credits	Tr. Dr.	Balance on transfer to		Total credits	Closing debit balance	Total
15	16	17	18	19	20	21

DEBITS

Opening Debit Balance	Dr. Balance b/f on transfer from		Acquittance roll advance		
	Within the PAO	Outside the PAO	First Month	Second month	Third month
-22	23	24	25	26	27 28
AFPPF	PLI	FA	Advances with ref To pay books	Loss statements	Hospital stoppages
29	30	31	32	33	34 35 36

Misc Debits	Tr. Cr. debits	Balance on transfer to credit	Total	Closing Total
-------------	----------------	-------------------------------	-------	---------------

Within the PAO		outside the PAO		balance
38	39	40	41	42

37

CHAPTER 43

STATEMENT OF ACCOUNTS

Generation of MPS PDFs and binders

261. On completion of closing jobs and generation of NEFT text files, Monthly Pay Slips will be generated as prescribed in system documentation and binding will be done to the binders maintained for each JCO/OR on computer. Back up of Monthly Pay Slips will be handed over to Record Office for placing it on their intranet and printing in the units if required.

262. In cases where the accounts close with a debit balance as a result of payment of unauthorized advances the statements of accounts should be sent separately to the OC Unit before the 7th of the second month following the quarter. Where cash restrictions are necessary, the OC Unit will be specifically requested to impose such restrictions, by adding suitable note below the entry and special remarks in the statement of account.

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CHAPTER 44

DEBIT BALANCES

263. As unauthorized payments, in excess of the entitlements of a soldier constitute a grave irregularity, cases of debit balances must be viewed with seriousness by PAO and they would required special action. It is necessary to ensure not that the debit balance is liquidated and the account come into credit as early as possible but also suitable remedial measures are taken to avoid the recurrence of such irregular payments. The following action will be taken in this regard:-

- (i) Simultaneously with the closing of the account of a special intimation will be sent to the OC Unit/formation requesting him to make a note of the debit balance and initiate action to remit MRO to liquidate the debit balance.
- (ii) The debtor balance cases will be reviewed critically to ascertain the contributory causes, so that they may be brought to the specific notice of OC Unit.
- (iii) The reasons for the debtor balances, as disclosed by the review carried out by the PAO, will be brought to the notice of the OC furnishing specific examples.

Note:- AFPPF subscription will be reduced to the compulsory minimum, under intimation to the OC Unit.

- (iv) After making the above report the debtor balance cases will be closely watched.
- (v) list of over issues that have contributed to the debit balance, specifying the extent of overpayment on each occasion.
- (vi) the closing balances in the accounts during the period covered by the report;
- (vii) the number and date of the alert memo/special communication/telegram etc. addressed to the OC Unit, and his acknowledgements.

264. Cases of debtor balances should be constantly reviewed, until the account came into credit. The responsibility for the PAO in debtor balance cases is not confined merely to debiting the payments made to the soldier in his IRLA; and making reports, as prescribed above. Care should be taken to ensure that all credits due to the soldier are afforded promptly so that his IRLA reflects to the correct state of his account.

265. PAOs will report to Head quarters/Commands all serious cases involving flagrant violation of rules, orders on the subject.

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CHAPTER 45

FINAL SETTLEMENT OF ACCOUNTS

269. Final settlement of Accounts will be done on computer as per the procedure prescribed in system documentation. Central Control Section will intimate EDP Section to generate entitlement for the IRLAs approved by Accounts Officers after final settlement. D Section will generate NEFT text files as prescribed in system documentation.

On receipt of a Part II Order notifying the discharge/death/dismissal/transfer to reserve or pension establishment of an individual, the particulars will be noted in the IRLA and an extract of Part II order furnished to the Central Control Section for obtaining the service documents with the non-effective proforma.

270. On receipt of the documents and the proforma the following action will be taken by the ledger groups:

- (i) It will be ensured that a 'No Demand' certificate or a "certificate of demands outstanding" has been furnished. All demands intimated as well as those, if any, outstanding will be recovered.

In the case of JCOs granted honorary commission, where delay in obtaining a 'No Demand' certificate from the AOBSO/AAOBSO is anticipated and rent bill covering the period upto the date of discharge/vacation of quarter have not been received by the PAO up to the time of final settlement of account, an amount representing rent and allied charges for the period for which rent bills have not been received will be provisionally assessed by the PAO on the basis of the last rent bill figures and will be withheld.

- (ii) All outstanding review objections/observations will be scrutinised carefully and finalised, effecting recoveries wherever necessary.
- (iii) Outstanding Part II order, bills, acquittance rolls and debit vouchers like loss statements, hospital stoppages rolls etc., will be scrutinised and necessary adjustments made. It should be ensured that all credits due to the individual are afforded and that all recoveries due are effected.
- (iv) Adjustments made in the IRLA since last audited quarter will be reviewed in full to ensure their correctness. For this purpose the sheet Roll will also be compared with the IRLA in so far as occurrences affecting pay and allowances are concerned to see that all adjustment due have been carried out.

Note:-Service personnel becoming due for retirement/discharge on completion of their engagement period service tenure or on attaining the age of superannuation shall retire/be discharged from service with effect from the afternoon of the last date of the month in which their date of retirement/discharge fall under the rules. The above provisions will equally apply to reservists becoming due for retirement on completion of their reserve liability period/recalled service as the case may be.

- (v) The pay book will be checked to see that all advances have been debited in the IRLA.

Note: - In case the pay book is not forthcoming an estimated amount assessed with reference to the last few payments made to the individual and appropriate amount will be withheld for subsequent review and adjustment. The IRLA will be reviewed after three months. If any debit has been received they will be adjusted in the IRLA and the balance due authorised for payment. If the account closes with a debit balance action will be taken to get the debit balance regularised. If no debit are received, the amount withheld will be

authorised for payment, unless exceptional circumstances exists to justify the amount being continued to the withheld.

- (vi) pay and allowances will be drawn up to the date of individual becoming non-effective.

Note:- The discharge of individuals found unfit for retention in service on medical grounds is required to be finalised within a maximum period of 21 days after the countersignature of the board proceeding by the ADMS (30 days if the Record Office and PAO are located at different stations). In cases where the terminal leave does not commence within the above period, pay and allowances for the extra period involved will be withheld, and Govt. order asked for. To regularise the period involved.

- (vii) After effecting all the adjustment, the IRLA will be closed finally. The credit balance, if any, will be authorised for payment. In cases where the IRLA closes with a debit balance, the amount will be intimated to the OC requesting him to take necessary action for its recovery/regularisation. Such cases will be noted in and their progress watched through, the debit balance register. References to OC for recovery/regularisation of debit balances will be on the line contained in the draft at Annexure I to this chapter.

Note :- (i) Not only heads of PAOs but also other DAD Officers in PAOs could exercise powers of write of under Rule 177 FR Part I . In other words the irrecoverable debtor balances in non-effective IRLAs of JCOs/ORs/NC(E) will be dealt with under the provisions of Rule 177(iii) FR Part I at appropriate level.

- (viii) The statement of accounts showing closing balance as on final closing will be prepared simultaneously.
- (ix) In cases of transfer to pension establishment (including cases of invalidment) LPC will be issued to the CDA(Pensions).
- (x) The service documents and statements of accounts will be returned to the CC Section for transmission to the Record Office after authorization of payment. In addition to the above the following action will be taken by the auditors dealing with final settlement cases:-
 - (a) Obtain the IRLA jacket and note in the IRLA, the particulars of local discharge/release/death/desertion/transfer to reserve/pension establishment as notified in the Part II order.
 - (b) that the date of discharge fixed is correct with reference to the terms of engagement including extension if any granted;
 - (c) Check the latest opening balance carried forward.

271-272. Blank

ANNEXURE I

No.....
PAO(ORs)
Dated:.....

To

The Officer Incharge

.....
.....

Subj : Final settlement of account in respect of Regiment no.....

Name.....

Rank.....

Unit.....

The account of the above mentioned individual has been closed with a debit balance of
Rs.....(Rupees.....only)

2. The individual's entitlements of P&A are as follows:

- (1) Pay
- (2) D.A
- (3) Rank Pay
- (4) G.S Pay
- (5) Other items -----
- Total -----

The monthly deduction are:-

- (1) Fund subscription
- (2) Refund of AFPPF/other advances
- (3) FA -----
- Total -----

His net entitlements are therefore.....p.m. only. It is however seen that he has
been paid the following advances in excess of the entitlements in contravention to the rules.

Accittance Roll No. (IAFF1114)	Date	P.B. No.	Amount	Unit	Name of the paying Officer with rank
1	2	3	4	5	6

In this context particular reference is invited to SAO.....& AO.....fixing the personal
responsibility upon disbursing officer for any breach of orders in this behalf.

Kindly refer to the provisions of Rule165 FR Part I and initiate action with OC unit for raising
a loss statement and for onward submission to this office by that authority for our audit
remarks. As the over payment leading to the debit balance has occurred due to an element
of neglect on the part of the paying officers, the case will required regularization/recovery

under the orders of the competent authority viz., the Area/Div.Commander vide item(8)- of Schedule VII . Appx II part I FR Part I

Please acknowledge receipt.

Accounts Officer

CHAPTER 46

ACCOUNTS OF DESERTERS

273. When an individual subject to the Army Act has been absent from duty without due authority for a period of 30 days he is declared as a 'deserter' after investigation of the case by a Court of Inquiry. If he does not surrender or if he is not apprehended within 3 years from the date of his absence/desertion, he is dismissed from service, after obtaining the orders of the Commandant Centre/Depot concerned exercising the powers of the Brigade Comdr. Or the Sub Area Comdr. In whose jurisdiction the Record Office is located.

274. On receipt of a Part II order notifying an individual as 'deserter' it will be ensured that :-

- (i) his pay and allowances are discontinued immediately from the date of his absence;
- (ii) the IRLA is prominently marked 'Declared deserter' with effect from vide Part II Order No. dated

275. The following further action will be taken thereafter;

- (a) The sheet roll and the connected final settlement documents of the individual will be called for from the Record Office;
- (b) On receipt of the above documents, the IRLA will be closed, drawing pay and allowances up to the date prior to the date of desertion. The drill laid down for final settlement cases will be observed in this regard.
- (c) if the IRLA closes with a credit balance it will be compiled to misc. Deposits;
- (d) A credit schedule for the amount will be sent to Main Office (while returning the final settlement documents) through a letter prominently marked 'Not to be Paid'. The Record Office will also be informed that the amount has been credited to 'Misc. Deposit' and they will be asked to make a note of this fact in the sheet roll.
- (e) If the IRLA closes with a debit balance, the debit balance will be intimated to the Record Office for note and regularisation/recovery of the laws.

276. If the individual is apprehended or if he rejoins within 3 years the OC unit will notify the same in DOs Part II.

On receipt of the DO Part II from the OC unit, the amount outstanding to the credit of the individual will be adjusted in the IRLA.

277. If a deserter does not rejoin or if he is not apprehended within 3 years after the date of desertion :-

- (i) the terminal credit balance held under 'Misc. Deposit' will be transferred to 'Misc. Receipts' in accordance with the provisions of Para 321 Defence Account code at the end of the year exclusive of the year of deposit; and
- (ii) if any claim on the above account is received from the individual or from his heirs, the same will not be admitted without the sanction of the Govt. of India.

278-280. Blank

CHAPTER 47

AUTHORISATION OF FURTHER CREDITS AND FINAL SETTLEMENT MONEY ORDERS (FSMOS)

281. Occasions may arise when some credits accruing to the soldiers come to notice after the final settlement of their pay accounts. Such occasions arise because of belated notifications of Pt. II Orders by the administrative authorities, belated preferment of claims, payment of children education allowance up to the academic year extending beyond the date of release, retrospective revision of pay and allowances etc.

282. When such claims arise, it will be ensured before the amount due is authorised that:-

- (i) it has not already been paid to the individual.
- (ii) the closed IRLA is re-opened and the credit due afforded in the IRLA &
- (iii) the payment due is authorised on tender memo for remittance to the soldier through money order at Govt. expense.

283. The Record Officer will claim the amount due for remittance to the soldier through a FSMO list duly supported by the Tender memo. This list will be received in triplicate and passed on to the /NE Section who will ensure that

- (i) the amount shown in the list is the same as that authorised earlier in the tender memo.

NOTE – Cheques will be issued only for the amount actually available in the IRLA i.e. after taking into account any debit that may have been posted in the IRLA after the issue of the tender memo.

- (ii) the amount is debited in the IRLA cancelling the tender memo.
- (iii) the correct code head to which the payment is to be compiled is indicate on the list.

284. A certificate of recovery in the form prescribed in Para 150(g) OM Pt X Vol.I will be endorsed on the list over the signature of the section officer and the same returned to the Imprest section on the very day of its receipt for issue of cheque by that section in favour of the postmaster after due scrutiny.

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CHAPTER 48

CHECK OF CLOSED PAY BOOKS

286. On receipt of the closed pay books of effective personnel from the Central Control Section, the ledger groups will ;

- (i) compare the entries of advances in the pay books with those already debited in the IRLA with reference to acquittance rolls.
- (ii) debit in the IRLA unadjusted items, if any, under a separate heading 'advances from Pay Books';

NOTE – In such cases, the amounts are compliable to code head 0/018/65, and they will be entered in a separate column in the summary. In case the acquittance roll for the same recovery is received prior to the closing of the account for the particular quarter, the acquittance roll will be posted in the relevant column of the IRLA, and the entries already made with reference to Pay books scored through and initialled by the Clerk with a suitable endorsement linking it with the acquittance roll recoveries. If the acquittance roll is received after the quarterly closing it will not be debited in the IRLA, but will be linked and returned to the Imprest Section, with an indication as to the quarter's account in which the amount was adjusted with reference to the Pay book.

- (iii) Check whether the total of all payments in the closed pay book has been written in words under the signature of a Commissioned Officer. If not, the pay book will be returned immediately to the OC Unit for completion.
- (iv) Bring to the notice of the OC Unit, unauthorised alterations if any. If there are discrepancies between the amounts posted in the IRLA and those entered in the Pay book, they will be referred promptly to the OC, and the case pursued vigorously.

287. After carrying out the above checks, the following endorsement will be made under the dated initials of the clerk in the relevant columns in Part II of the IRLA provided for

“Closed Pay book for the period from ----- to ----- checked with IRLA”.

A suitable endorsement will also be made in the Pay book, of the fact that it has been checked with the IRLA. The Pay book will thereafter be returned to the Records section through Central Control for safe custody.

288. The loss of pay books is fraught with serious implications. Frequent losses in one and the same unit should be viewed with circumspection by the PAO and the matter should be reported to the OC unit for proper investigation and action as laid down in AO 335/55. If there are any further instances of losses of Pay books in the same unit the case will be included in the report of the General state of accounts with brief particulars bringing out the frequency of losses.

Note- Consequent upon implementation of MPS system, now payments to JCO/ORs are being made on monthly basis and paid directly into their bank accounts. However, the above instructions may continue to be applicable wherever required and also where Computerisation/MPS is yet to be fully implemented/will be implemented.

CHAPTER 49

QUARTERLY NOMINAL ROLLS

289. All units and formations are required to submit nominal rolls in the prescribed form in respect of JCOs/ORs/Recruits/NCs(E)/Boys and Civilians borne on their strength- As per the under mentioned date. The receipt of the nominal rolls will be watched by the Central Control Section through a register maintained in the form prescribed in Para 171 OM Pt.X. If the nominal roll is not received in time the unit concerned will be reminded promptly. Cases where the nominal roll is not received within a reasonable time after the issue of the reminder will be reported to higher administrative formations. If the nominal roll is not received within a reasonable time after the issue of the reminder will be reported to higher administrative formations. If the nominal rolls are not still received, the case will be reported to the Main Office with full particulars for further necessary action.

(a) 27th July – April, May, June

(b) 27th April – Jan, Feb ,March

(c) 27th January – Oct, Nov, Dec

(d) 27th October – July, Aug, Sept

290. The nominal rolls will be utilised:

- (i) to check the correctness of the number of IRLAs maintained in the PAO;
- (ii) to ensure by an independent means that an IRLA is maintained for every effective soldier;
- (iii) to see that no duplicate or redundant IRLA exists in the PAO
- (iv) to ensure that all non-effective IRLAs have been segregated; and
- (v) to locate any errors/discrepancies in regard to service particulars, that is Army/Regimental number, Rank, name of personnel/unit as noted in the accounts documents.

291. The nominal rolls will, on receipt, CC Section will take action as per System Circular 130 Any discrepancies noticed in the service particulars will be rectified and the accounts documents corrected only after reference to the Records Office /unit concerned. In cases where an IRLA is held for an individual whose name is not shown in the nominal roll, the Part II order will be scrutinised to see if the individual was transferred out of the unit, if so the IRLA will be transferred to the group/PAO concerned. If no information is available in this respect, the case will be taken up suitably with the unit. Cases where the nominal roll shows the name of an individual whose IRLA is not held will be examined likewise, and taken up to pass on the IRLAs to the respective group.

292. A report regarding pairing of nominal roll will be forwarded to CDA/PCDA concerned.

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CHAPTER 50

PAY ACCOUNTS OF PERSONNEL DECLARED MISSING, KILLED IN ACTION FOR PRISONER OF WAR

296. On receipt of a Part II Order notifying an individual as 'reported missing' or 'killed in action', pay and allowances will be discontinued from the date of 'reported missing/killed in action'. CC section will initiate action to stop the pay.

297. Families of JCOs/ORs/NCs(E) 'reported missing or killed in action' are entitled to continuance of family allotment, and/or payment of special allowance, for the specified period under the conditions laid down in Para 7 of AI 35/72. The payment of special allowance will also be arranged by the Record Officer the procedure followed being the same as for family allotments. The following requirements will be ensured while scrutinising the MO 50 lists for the continuance of family allotment, or payment of special allowance in these cases :

- (a) Family allotment/special allowance paid under AI 35/72 will not be debited in the IRLAs. The remittances will be merely noted prominently in the remarks column of the IRLA for eventual certification on the family pension claim before its submission to the PCDA(P), Allahabad, or for adjustment in the circumstances mentioned in Para 9(a) of AI 35/72;
- (b) The Record Officer will be requested to maintain separate registers for remittances of special allowance and family allotments and prepare separate MO lists for these remittances;
- (c) The amounts paid will be compiled direct to the pay head (family allotment)/non-effective service head (Special allowance) concerned;
- (d) In the cases covered by Paras 7(a)(ii) and (iii) of AI 35/72, where the special allowance is payable only to the heir nominated for family pension etc., the initial MO 50 list on this account will be supported by a certificate from the Record Officer that :
 - (i) The payee is the nominated heir for family pension or the nominated heir is dead, and the payee is the their standing highest among the relatives specified in Regs 216 Pension Regulations Part I (1961 Edition); and
 - (ii) he/she continues to be eligible for the allowance under the rules for special family pension.

NOTE – The above requirement will also be looked for in cases of personnel missing, where special allowance is continued beyond nine month under the provisions of Govt. of India, Ministry of Defence letter No.A/02516/AG/Ps-4(a)/9716/D(Pay/Services), dated 20/11/63. Subsequent MO lists will be compared with the previous month's list to see that there are no variations in the names etc. of the payees, and a certificate of verification recorded over the signature of SAO/AO/Supdt. In charge in the PAO's copy of the MO 50 list before noting them in the IRLAs.

- (e) Where special allowance is claimed in respect of individuals initially reported dead or after death is established or presumed in a "Missing" case, an additional certificate will be furnished by the Record Officer that the claim for special family pension has not been sanctioned or rejected, and that a pending enquiry award under AI 16/53 is not in issue.

NOTE – In cases where a copy of the PCDA(P) memo rejecting a claim for special family pension addressed to Record Officer is received in the PAO action will be taken to record a suitable

note in the IRLA as well as in the MO list for the last remittance and the special allowance discontinued immediately.

- (f) On receipt of a family pension claim in the PAO for furnishing the rate of special allowance etc. the PAO will as a precautionary measure, give an additional remark that the special allowance is still in issue.

298. If an individual reported 'missing' rejoins subsequently, pay and allowances for the period of 'missing' will be admitted only if the Part II Order notifying his return to duty is supported by :-

- (i) a certificate from the OC unit that the absence of the individual was due to circumstances beyond his control and;
- (ii) in cases of internment in a neutral country an additional certificate that the man was found to be interned in a neutral country not through his own fault.

In such cases, while crediting arrears on account of pay and allowances for the 'missing' period, special allowance etc., issued earlier will be recovered, treating them as advances of pay.

299. Where a JCO/OR/NC(E) who has been reported missing is subsequently found to be alive and declared as a prisoner of war, the family allotment if already in issue will be continued. If not family allotment up to 60% of the net emoluments may be made provided :-

- (i) He was maintaining the allottee(s);
- (ii) The allottee(s) is/are in need of financial assistance; and
- (iii) Sanction of the officer Commanding Training Centre, Depot, or Record Office concerned has been obtained.

Allowances paid under the provisions of AI 35/72 for the period the individual remained in the Custody will be treated as advances of pay and his account adjusted accordingly.

Prisoners of War

300. Family allotments if already in issue prior to capture will continue. Where allotments are not being paid fresh allotments may be issued upto 60% of the soldier's net emoluments subject to the conditions laid down in Para 3(b) of AI 10/S/62.

301. Before releasing the credit balance in the IRLAs of prisoners of war after adjustment of the amounts they had received from the enemy while in captivity. PAOs will obtain a certificate from Officer i/c, Records that the individuals are not dismissed from service or awarded any punishment and consequently do not forfeit their pay and allowances as the Prisoner of War in terms of Para 3(a) of AI 10/S/62 as substituted by corrigendum 120/65.

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CHAPTER 51

SERVICE GRATUITY CLAIMS

302. The Service gratuity shall be admissible only when one has not rendered the minimum qualifying service for earning service pension which is 15 years. The minimum period of qualifying service actually rendered and required for earning service gratuity is Five years.

With reference to item 2 of Table IV referred to in Regulation 22, Pension Regulations Part II, PAOs are responsible for the audit of claims for service/special gratuity in respect of service personnel. These claims are preferred on Contingent bills. During the scrutiny of these bills, it will be ensure that :-

- (a) The claim is preferred in the prescribed form (IAFA-370) where applicable, completed in all respects;
- (b) The gratuity at the appropriate scale is paid only to those who are discharged in the circumstances specified in Regulations 140 and 148 of Pension Regulations (Part I) and it is not admitted to individual who are removed/dismissed from service except under special sanction of Government in exception cases;
- (c) The reckonable emoluments are correctly given as for the audit cage entries in the IRLA and the individual has completed the requisite service to be eligible for grant of service gratuity.

NOTE 1- The cause of discharge notified in the Part II Order, as well as the relevant entry in the Sheet Roll should be scrutinised carefully to ensure the above requirement.

NOTE 2- Service gratuity is admissible at half a months reckonable emoluments (PAY + GRADE PAY+ MSP+ X GROUP PAY including Classification allowance if any and DA admissible at the date of discharge) for each completed six monthly period of actual qualifying service rendered. Service gratuity is admissible at appropriate rate in case of discharge due to inefficiency or unsuitability as well like any other cases of discharge under Regns. 140(a) (i) to (iii) PR.

- (d) The claim is admitted at the correct rate vide Regulation 141 Pension Regulations Part I and connected orders;
- (e) The claim is not time barred with reference to Regulations 88-E and 91(c) Pension Regulations Part II;

NOTE – Sanction of the Govt. of India will be necessary for payment of gratuity in cases where the claim is preferred beyond 5 years after the date from which it fell due.

- (f) The qualifying service is correctly assessed. Care will be taken to ensure that all period enumerated in Regulations 122(a)(i) to (ix) of Pension Regulations Part I (1961) are excluded.

303. On completion of the above scrutiny the following action will be taken:-

- (i) Credit the amount in the IRLA. Enter in the Sheet Roll in the space provided for the purpose the amount of gratuity and the period for which the same has been allowed;
- (ii) Submit the claim with, sheet roll and IRLA jacket to SO (A)/AAO, for his scrutiny and for submission to Section Officer;
- (iii) Return the service documents and authorize payments through NEFT

304 The following claims are forwarded to PCDA(P) and not dealt with by the PAO :-

- (i) Gratuity admissible in lieu of Pension under Regulation 155. Pension Regulations Part II to Reservists discharged from the reserve.
- (ii) Claims in respect of low medical category personnel who are discharged from service for the reason that they cannot be provided with alternative employment suitable to their category. These personnel are deemed to have been invalidated out of service for the purpose of pensionary benefits vide AO 29/73. When such claims are routed through the PAOs, the PAOs will endorse thereon the certificate prescribed in note 3 under Para 283 OM Pt. X.

305. Service gratuity is admissible in respect of reservists recalled to colour service and discharged from service at their own request, while in the colours on extreme compassionate grounds before completion of the reserve liability as under:

Service gratuity may be admitted after taking into account the total qualifying colour service and half of the qualifying reserve service as provided for in AI 38/72.

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CHAPTER 52

DEATH-CUM-RETIREMENT GRATUITY CLAIMS

307. With reference to the marginally noted Govt. letter PAOs will deal with the -retirement gratuity claims in respect of individuals discharged from service with service/invalid gratuity/or and has rendered more than 5 years service. These claims are preferred in Annexure 'A' to the PCDA(P) cir. Memo No.Grant/Tech/0139, dated 10-6-71 (reproduced as Annexure 'A' to this chapter). {AI 8/S/70 Govt. of India, Min. Of Defence letter No.1(7)/70/D(Pension/Services) dated 10.2.71 and CGDA's memo No.6430/AT-P dated 19.5.71} During the scrutiny of these claims it will be ensured that the drill prescribed for audit of service gratuity claims is generally followed The claim will be regulated at 1/4th of reckonable emoluments (PAY + GRADE PAY+ MSP+ X GROUP PAY including Classification allowance if any and DA admissible at the date of discharge.

Death Gratuity at the following rates is admissible in the event of death in harness

Qualifying service	Rate of gratuity
Less than one year	2 times the reckonable emoluments
More than one year but less than five years	6 times the reckonable emoluments
More than five years but less than twenty years	12 times the reckonable emoluments
More than twenty years	Half of the reckonable emoluments of each completed six monthly period qualifying service subject to minimum of 12 times and maximum of 33 times of reckonable emoluments with an override ceiling of 10 lakhs.

Reckonable emoluments will be as specified at Para above.

308. In addition it will be ensured that:-

- (i) the payment of DCR Gratuity is not authorised before the actual date of discharge of the individual ;
- (ii) the residual gratuity claims in respect of individuals whose DCR Gratuity claims were paid by the PAO and who die within 5 years from the date of termination of service are preferred on the proforma at Annexure 'B' and PCDA(P) Allahabad memo No. Grants/Tech/0139-IVm dated 22.12.71(reproduced as Annexure 'B' to this chapter) and are supported by applications from proper claimants duly attested and countersigned. The amount of residual gratuity would be the difference between 12 month emoluments and service and DCR Gratuity already received;

309-310. Blank

ANNEXURE 'A'

TO PCDA (P) CIRULAR MEMO NO.TECH/0139 DATED 10.6.71.

Claim for Death-cum-Retirement Gratuity – JCOs/ORs/NCs(E)

1.	Retl No., Rank, Name and unit	----	---	---	----	---	---	----
2.	Age on enrolment	----	---	---	----	---	---	----
3.	Date of enrolment	----	---	---	----	---	---	----
4.	Date of discharge	----	---	---	----	---	---	----
5.	Service upto date of discharge	----	---	---	----	---	---	----
6.	Period not counting as service for Pension (as per Reg. 122(a) PR Pt.I)	----	---	---	----	---	---	----
7.	Any previous service counting towards pension or gratuity----	---	---	---	----	---	---	----
8.	Length of qualifying service	----	---	---	----	---	---	----
9.	Number of completed six month periods	----	---	---	----	---	---	----
10.	Rank last held, irrespective of whether in substantive or paid acting capacity, at the time of discharge	---	---	----	---	---	---	----
	immediately before the termination of his service or death while in service has been absent from duty on leave for which leave salary is payable the rank last held would be that paid acting rank, if any, which he would have continued to hold but for proceeding on leave)	---	---	----	---	---	---	----
		---	---	----	---	---	---	----
11.	Emoluments							
	(i) Basic pay/(including increment of pay)	---	---	----	---	---	---	----
	(ii) Rank/Appointment Pay	---	---	----	---	---	---	----
	(iii) Good Service/Good Conduct/Badge pay	---	---	----	---	---	---	----
	(iv) Home saving element	---	---	----	---	---	---	----
	(v) Dearness Pay	---	---	----	---	---	---	----
								<u>TOTAL</u>
12.	Amount of gratuity admissible	---	---	----	---	---	---	----
13.	Deduct 2months emoluments	---	---	----	---	---	---	----
14.	Amount of gratuity payable	---	---	----	---	---	---	----
15.	Other deductions, if any	---	---	----	---	---	---	----

_Station :

Date :

ANNEXURE 'B'

TO PCDA (P) MEMO NO. GRANTS/TECH/039-IV, DATED 22.12.71

Claim for the Residual Gratuity – JCOs/ORs/NCs(E) Sailors/Airmen

1.	Regtl. No., Rank, Name & Unit	---	---	----	---	---	--
2.	Date of discharge		---	---	----	---	--
3.	Date of death	---	---	----	---	---	--
4.	Amount of Residual gratuity due		---	---	----	---	--
5.	Name of person(s) to whom residual gratuity is payable and if he/she (they) is (are) members of the family his/her(their) relationship to the deceased.	---	---				

Station :

Dated :

Officer-in-Charge, Records

CHAPTER 53

CLAIMS FOR COUNTING OF FORMER SERVICE

311. Claims for counting of former service for purposes of Pension/Gratuity are received in the PAO from the Record Office on IAFA-365, duly supported by Sheet Rolls in respect of the former service/as well as the current engagement with enrolment forms IAFY-1935 (in the case of those directly commissioned ad JCOs). These claims will be scrutinised carefully to ensure that :-

(a) (i) The former service was declared in full in the current enrolment form against question NO.9 at the time of re-enrolment/re-employment in the current engagement.

(ii) Question NO.11 in the current enrolment form has been answered in the affirmative.

NOTE- In the case of individuals granted commission directly as JCOs the election of former service will be verified with reference to IAFY-1935.

(b) Additions/alterations, if any, in the enrolment form have been attested by the individuals as well as by the Recruiting Officer.

(c) The conditions laid down in Regn. 126 Pension Regulations Part I have been fulfilled. In particular that the recovery of the gratuity, if any, received for the former service was commenced within three months of the enrolment and completed within three years. In cases where gratuity is claimed after re-enrolment/re-employment and the individual elects to count his former service for Pension/gratuity payment of such gratuity will not actually be made but will be credited first and debited simultaneously in one lump sum in the IRLA.

(d) The former service to be counted is qualifying. This will be ensured by careful scrutiny with reference to the rules/orders governing the counting of such service.

NOTE – (i) Individuals who are earlier found unfit as trained soldier cannot be given any benefit of their former service for fixation of pay and increment on their subsequent engagement.

(ii) Ex-TA personnel who are enrolled in the regular army or DSC will be allowed to count for pension/Gratuity their former called out or embodied service in the TA in full.

(e) Former service rendered below the age of 17 years is not allowed to count.

(f) Non-qualifying period as defined in Regn.122 (a) Pension Regulations are excluded.

NOTE – Periods of imprisonment awarded by the OC Unit under section 80 of the Army Act are qualifying for pension/Gratuity.

(g) The former service rendered in the DSC is counted only to the extent of half.

(h) In the cases where the former service was rendered in the Navy/Air Force, the Controller concerned is consulted to ensure that former service would qualify for pension/gratuity in the respective services.

312. After the title to the counting of the former service is accepted, the claim will be suitably endorsed, and the relevant space in the sheet roll/IRLA complete under the dated initials of the Head of in the Sheet Roll/IRLA complete under the dated initials of the Head of the PAO/Superintendent and Auditor.

CHAPTER 54

OUTFIT ALLOWANCE – JCOs GRANTED HONY, COMMISSION

313. The pay accounts of JCOs granted Hony. Commissions on or after 15-8-68 whether on the active list or during leave pending leave pending retirement are maintained by the respective PAOs. Claims on account of outfit allowance in respect of such personnel are therefore susceptible of audit by the PAOs. While auditing the outfit allowance claim it will be seen that :-

- (i) DO part II order are supported by a reference to the Gazette of India notification granting Hony. Commission.
- (ii) A Certificate from the OC Unit that the kit is suitable and was purchased under his instructions is given in the claim.

NOTE: JCOs granted Hony. Commission while on leave pending retirement/ release will also receive outfit allowance. In case the JCO has gone home the suitability of his arm/corps of the Unit/formation/Headquarters located nearest to his home town.

- (iii) The claim is supported by the receipted bills for the articles purchased.

Apart from looking for the normal requirements supporting documents, it will be ensured that the amount admissible is restricted to the actual cost of the kit, which he has purchased, subject to maximum of Rs8000.

314. Blank

XXX

CHAPTER 55

AUDIT OF IMPREST ACCOUNTS

315. Imprest Accounts should be taken up for audit immediately on their receipt and the audit completed within a week. Objections/observations, if any, will be raised promptly and pursued vigorously. The pursuit and settlement of objections/observations will be watched through a register maintained in the form prescribed in Para 186 OM Pt.X . While posting this register particular care should be taken to see that amounts placed under objections are posted in 'red ink'.

Many of the requirements prescribed in FIPI and connected instructions regarding the operation of Imprest, the preparation of Imprest Accounts etc. may appear to be of a routine nature, but in reality, they are of great significance. Non-observance of any of these requirements, if not detected and pointed out in time, can very well pave the way for embezzlement of Imprest funds. It is, therefore, necessary that the audit of Imprest Accounts is not carried out in a routine manner, but the checks prescribed are exercised scrupulously and intelligently. The audit should be completed within a week of receipt of the Imprest Account and the irregularity noticed taken up promptly with the Imprest holder and pursued vigorously to finality.

316. The following points will be seen in the audit of Imprest Accounts:

- (i) The account has been prepared in the prescribed form viz. IAFA-821. If a manuscript has been used, it will be ensured that all the particulars and the certificates on the printed form have been incorporated.
- (ii) All the columns have been completed in accordance with the instructions contained in the form itself, and alterations/deletions if any, have been arrested with the (full) signature of the Imprest Holder.
- (iii) All the supporting vouchers for the amounts charged off the Imprest Account (except Acquittance rolls and other vouchers sent in advance) have been received along with the account.
- (iv) The imprest Account was despatched on the first working day of the month following that to which it relates. Nil account is also required to be submitted, even if there is no transaction, in any month.

NOTE – If any Imprest Account is not received by the 10th of the month in which it is due, a post (express delivery) will be issued calling for the account. If it is not received within 10 days of the issue of the telegram by post, a signal/ will be sent to the sub-area/Brigade under which the Unit is located and repeated to the Area/Divisional Hqrs. The signal/Telegram should be worded in the manner indicated in Para 190 OM Pt.X. If despite the signal/telegram, an account is not received within 30 days of the due date, a detailed report will be sent to Main Office for further action. While reporting cases of non-receipt of Imprest Account to Higher Administrative Authorities, it should be ensured that the information regarding opening balance plus demands intimated by the Regional CsDA/PCDA(O) less amount for which acquittance rolls etc. have been received and the amount yet to be accounted for by the Imprest Holder during the month concerned is furnished in the post copies of signals sent to higher formations and the copies endorsed to the Main Office except when the amount to be accounted for is insignificant.

- (v) The account has been signed by the Imprest Holder himself, as verified from the specimen signature on record with the PAO. If the account has been signed by an officer other than the authorised Imprest Holder as known to the PAO, the matter will be taken up immediately with the OC unit seeking elucidation and asking for a 'change statement' in terms of Para 33 FIPI, if there had been change in the Imprest

Holder. The case should be pursued vigorously and if a reply is not received promptly, the matter should be reported to the next higher administrative formation. If reply is still not forth-coming within a reasonable time, the case should be included in the Report on the General State of Accounts.

- (vi) The opening balance in the account agrees with the closing balance of the previous month.
- (vii) The printed certificates given at the foot of the Imprest account (regarding counting of balances) have been completed properly.
- (viii) The entries on the credit and debit sides agree with those already recorded in the Imprest Holder's Ledger with reference to the acquittance roll summaries/demands received earlier by the PAO and the totals are correct.
- (ix) The transactions have been recorded strictly in the chronological order and the account includes only transactions which occurred during the month.
- (x) The cash requisitions (IAFF-1036) used for obtaining Imprest advance from the regional Controllers are in consecutive order. If there is any break in the continuity, the reasons should be ascertained, if not furnished.
- (xi) The provisions of FIPI have been complied with strictly by the Imprest Holder and unauthorised payments (e.g. payments to civilians at peace stations; advances of TA/DA to commissioned Officers;) have been made out of the Imprest.

NOTE – When funds are drawn from the Imprest to meet the expenditure connected with the visits of foreign VIPs, Government sanction authorising the same will be looked for. The manner in which these payments will be dealt with is laid down in Para 214 OM Pt.X as amplified by CS No.84/64.

- (xii) Credits for the following items are not afforded through Imprest Accounts by Units located at peace stations where banking facilities exist.
 - (a) Payment issues of rations.
 - (b) Payment issues of clothing items.
 - (c) Amenity transport and
 - (d) Other credits adjustable by regional controllers.
- (xiii) Credits for the above items if afforded by Units in operational area, are supported by full particulars, to facilitate proper allocation.
- (xiv) Credits on account of postal collections are supported by duplicate receipts granted to the Field Post Office and the Unit has been authorised by the Force/Formation Commander to receive the postal collections.
- (xv) Sanction of Force Commander exists for payment of advance of pay to the Officers out of Imprest at stations where banking facilities exist.
- (xvi) The ceiling monetary limit was not exceeded on any day. Excess of Cash balance over CML for one day and those beyond the control of the Imprest Holder will be reported to the Main office duly supported by a certificate from the PAO that the irregularity is not systematic. Other cases of excess over CML will be reported to the OC unit for regularisation.

NOTE – In cases of excess over CML for one day submitted for obtaining waiver order of PCsDA/CsDA the following additional information should also be furnished :-

The date of receipt of the cheque by the bank from the Regional CDA and the amount and further drawal of funds for the Imprest from the Field cashier at the time of his next visit to the Unit.

- (xvii) Imprest Money is not transferred to another Imprest Holder or loans obtained from other Imprest Holders, except with the permission of Main Office
- (xviii) Funds for Imprest Account are not drawn on Emergency Cash Requisition, except as provided for in Para 6(ii) FIPI.
- (xix) Surprise check of cash balance is conducted by a Field Officer deputed by Headquarters formations at least once every quarter and the results of the surprise check are recorded on the Imprest Account itself, indicating the name of the Officer exercising the surprise check and the Unit/Formation to which he belongs. If the surprise check for a quarter has not been carried out during the first two months, the fact will be brought to the notice of the Headquarters formation concerned in the last month of the quarter to enable them to depute an officer and have the check carried out as due.

317. After completing the audit of the Imprest account, the following action will be taken by the auditors.

- (i) Enface the account with a stamp the specimen of which is given below :

SST OBV C.R.V C.C C.B.V. M.L.C. L.R. COMP. S.C.Ex. Ackd/OI		
AUDITOR	SUPDT.	SAO/AO

Specimen signature tallied, Opening balance verified. Continuity of requisitions verified. Castings checked. Closing balance verified. Monetary limits checked. Ledger Reconciled. Compilation done and Schedules issued, Surprise Check examined. Acknowledged/objections/observations issued.

- (ii) Submit the account along with the Imprest Control Register duly completed to his Section Officer through the Supdts.
- (iii) Schedule vouchers for payments relating to other Controllers promptly and watch their acknowledgements.
- (iv) If no observations are raised on the Imprest Account issue acknowledgements to the Imprest holder.

NOTE– An Imprest Account will be acknowledged only after all objections/observations thereon have been cleared.

- (v) Complete the relevant columns in the control Register at the time of sending the acknowledgment.

REVIEW OF CML

318. The CML will be reviewed by the PAO at least once a year. Where the review points out the need for a downward revision of CML, the position will be brought to the notice of the OC Unit for necessary action.

Losses in Imprests

319. The following action will be taken:

- (i) Immediately on receipt of intimation in the Imprest Section of a loss in the Imprest Account enter the particulars of the loss in the 'Register of Losses in Imprest Accounts' to be maintained as prescribed in Para 212 OM Pt.X

NOTE – Where a report of a financial irregularity is required to be made to the Main Office, the procedure laid down in Para 291 OM Pt.X will be observed.

- (ii) Ensure that the loss is exhibited as a separate item in the closing balances of monthly Imprest Accounts until regularised, when it will be finally charged off the Imprest Account duly supported by the loss statement in original, sanctioned by the Competent Financial Authority.
- (iii) Complete the Register of losses when the losses are regularised and forward loss statement to the Central Control Section for further action necessary under Para 161 OM Pt.X. The month's account in which the loss occurred will not be acknowledged till the receipt of the sanctioned loss statement.

320. The format of drafts regarding:-

- (i) Objections and observations on audit of Imprest Accounts.
- (ii) Calling for demand intimations from PCsDA/CsDA.
- (iii) Intimations regarding payment of AFPP Fund advance, cycle advance from Imprest based on payment authority.
- (iv) Intimation regarding refund of advances in Imprest Accounts.
- (v) On adjustment of Treasury receipts are at Annexure I to V of this Chapter.

Note- Consequent upon implementation of MPS system, now payments to JCO/ORs are being made on monthly basis and paid directly into their bank accounts. However, the above instructions related to Imprest Account may continue to be applicable wherever required and also where Computerisation/MPS is yet to be fully implemented/will be implemented.

ANNEXURE I

No.IMP/

Office of the PAO (ORs)

Dated

To

The Officer Commanding

.....

SUB : Imprest Account No. dated

The Imprest Account for(month) has been received and is placed under objection for want of the following information/documents which may please be furnished as early as possible. The Imprest Account will be acknowledged in usual terms on settlement of these observations :-

1. The opening Balance does not agree with the Closing Balance of the previous account.
2. Disposal of cash requisition serial Nos. has not been given.
3. Detailed supporting vrs. For the credit of Rs. in the Imprest Account have not been received.
4. Certificate at the end of the Imprest Account has not been completed. A fresh certificate may please be furnished.
5. (a) Signature of the Imprest Holder differs from those on Record in this office. A fresh Imprest Account may please be submitted.
(b) The Imprest Account has been signed by an officer other than the Imprest Holder. Please furnish a copy of the change statement or forward a fresh Imprest Account duly signed by the proper Imprest holder.
6. The certificate of Surprise check of cash is not in the form prescribed in A.O. Please obtain a fresh certificate and furnish.
7. Acquittance Rolls from Sl.No. had already been submitted. These Nos. Have again been allotted and Nos. Repeated. Please keep a note and avoid its recurrence.
8. Payment Vrs. Dated for Rs. have not been received. Please send them immediately.
9. CML has been exceeded on the following dat/dates as per details attached. Please obtain the sanction of the sub-Area/Bde/Div/Area Commander regularising the excess holding for those date/dates.
10. Advances of TA exceeding Rs.50 can only be paid to Officer from the Imprest whereas Rs. has been paid on Please obtain and furnish the sanction of the Area/Div Commander regularising the irregular payment under AO.
11. The intimation regarding the amount drawn on CR No. has not been received from the Regional CDA/CDA(O).
12. The change statement in respect of the Officer who has signed the account has not been received in this office. The change statement complete in all respects as stated in Para 30 FR may please be furnished. The one furnished does not exhibit.

13. The totals on the receipts payments side of the Account do not agree. It may please be noted that the closing balance should be included in the grand total and both sides tallied.
14. The Sl.Nos. of the ARs should be consecutive for a financial year. (First April to Thirty-first March) vide Para 18, FIPI. Please state the reasons for departure from the procedure in respect of AR No.
15. Reply to this office No. dt. is still awaited.
16. Acquittance Rolls on account of advance of pay in respect of Air Force and Naval personnel are required to be sent direct to the CAO, AF New Delhi and SO i/c, Naval Pay Office, Bombay respectively in the manner indicated in Para 22 FIPI and Appendix 'C' and 'B' thereto. Vouchers on account of ration allowance and washing allowance, TA/RA, CEA etc. should please be sent along with the Imprest Account. Please confirm that this requirement has been noted for compliance in future.

ACCOUNTS OFFICER

ANNEXURE II

No.IMP/

PAO (ORs)

Dated

To

The PCDA/CDA,

.....

SUB : Demand Intimation.

The following demand(s) was/were drawn by the O.C.(Imp. A/c) from Field Cashier/your office against the CR No. shown against each on the dates given below. The demand intimation(s) is/are however, still awaited from your office.

Please forward the same at an early date :

DATE	C.R.No.	Amount

SAO / A.O. I/c

P.A.O.(ORs)

ANNEXURE III

Registered

No.....

PAO (ORs)

Dated

To

The PAO(ORs)

.....

SUB : Payment of AFPP Fund Advance/Cycle Advance from Field Imprest.

The following payments on account of AFPP Fund have been made through Imprest Account audited by this office with reference to your payment authority letter quoted against each and compiled by debit to code head 0/075/21 in the month of The authorisation letter and the simple receipt of individuals are forwarded herewith for necessary action.

Imprest A/c No. & Unit from which paid	Regt.No. & name	Amount no. & date	Auth. letter. no. & date	Simple receipt
---	--------------------	----------------------	-----------------------------	----------------

TOTAL

Please acknowledge receipt.

SAO/ A.O.I/c

PAO(ORs)

ANNEXURE IV

No.IMP/.....

PAO (ORs)

Dated

To

The

.....

SUB : Refund of Advance in Imprest Accounts.

A sum of Rs. (Rupees) was recovered from No. Rank (Name) by OC and credited in the Imprest Account No. for

Please credit the above amount in his IRLA on the authority of this memo in original.

The amount is being compiled to code head as Minus Charge.

Accounts Officer

PAO (ORs)

ANNEXURE V

Registered

No.IMP/.....
Office of the
PAO (ORs)
Dated

To

The CDA()

.....

SUB : Adjustment of Treasury Receipts.

State/Reserve Bank of India Treasury Receipt
No..... dated, for Rs.
deposited in your favour by the OC, is forwarded herewith for necessary
action.

Please intimate the month's account through which credit of the amount will be passed onto
the CDA(ORs) North/South.

ACCOUNTS OFFICER

Copy for information to :-

1. The PCDA/CDA. The Officer Commanding,

His Imprest A/c for the month of/..... is held under objection
pending receipt of the credit from the above officer.

Please intimate the circumstances under which the above Treasury receipt has been shown
as adjustable by CDA instead of CDA (ORs) as required vide
..... Army Order NO.407/70. This requirement may please be noted for strict
compliance in future.

Accounts officer

PAO(ORs)

CHAPTER 56

SCRUTINY AND SCHEDULING OF ACQUITTANCE ROLLS

(A) Preliminary Scrutiny

321. Before scheduling of the acquittance rolls, the Imprest Section carries out a preliminary scrutiny to ensure that they have been prepared in accordance with the relevant instructions. The important points to be seen during the course of preliminary scrutiny are:-

- (i) The acquittance roll has been totalled correctly and the total amount has been entered in the appropriate place by the Paying Officer in his own handwritings have been attested over the full signature of the paying officer.
- (ii) The acquittance roll serial Nos. Shown in Columns 1 & 2 of the acquittance roll summary (IAFF – 1099) and on the acquittance rolls themselves are identical.
- (iii) Separate acquittance rolls have been prepared for personnel of different units/regiments/corps and the PAO responsible for the maintenance of pay accounts is indicated correctly on every acquittance roll.
- (iv) Payments to officers (if any) and JCOs serving in non-operational areas in excess of Rs. 5000 are receipted with revenue stamps.
- (v) As far as possible, payments are arranged in the sequence of the payees regimental numbers.
- (vi) A certificate to the effect, that the advances paid have been entered in the pay books of the payees; has been furnished by the paying officer (ensure that the acquittance rolls contain a certificate by the paying officers on the following lines)
“Have you read SAO 20/S/54 and ensured that the amounts paid are within the net entitlement of the individuals”.
The paying officers will answer this question as ‘YES’ or ‘NO’ in their own handwriting.
- (vii) The acquittance roll has been despatched on the very next working day after payment.

NOTE – Abnormal delays will be brought to the personal notice of the Imprest Holder and persistent delays to the notice of the higher administrative authorities.

- (viii) Continuity in sl.nos. allotted to acquittance rolls has been maintained, and a fresh series is started on the first of April every year.

322. On completion of the above scrutiny the following action will be taken by the auditor :-

- (i) encase the acquittance roll with the stamp prescribed, note 2 under Para 187 OM Pt.X vol.I
- (ii) Issue observations, if any, immediately. The observations will be entered in, and pursued through the Imprest Account Objection file.

(B) Scheduling

323. The detailed procedure to be followed in scheduling acquittance rolls to ledger groups/outstation PAOs is as follows:-

- (a) After scrutiny, the acquittance rolls and the relevant vouchers will be detached from the summary with which they are received. The summaries will be filed in the Imprest Account file concerned.
- (b) The acquittance rolls/vouchers will be sorted out according to "PAOs and entered in the PAO-wise daily statement of acquittance rolls"(IAFF-3015) separately for each PAO

Those pertaining to the own PAO will be entered direct in the Acquittance Roll Control Register" (IAFF-3061).

- (c) Each acquittance roll will be assigned a control number. The Code NO., Control NO., etc., will be first entered in the "PAO-wise Daily Statement"/"Acquittance Roll Control Register of own PAO" and then on the Acquittance rolls.

NOTE – Only one control NO. will be allotted for each multiple acquittance roll pertaining to a PAO.

- (d) The cash total of each "PAO-wise statement" and the "Acquittance roll control register" will then be struck. The totals will be abstracted in the "Daily Summary" of total amounts of acquittance rolls received and listed to other PAOs/own PAO (IAFF-3016) showing the various PAOs and the total of each PAO. The grand total of this summary must agree with the totals in the "Daily Journal" and a certificate to that effect will be recorded in the "Daily Journal" over the signature of the SO(A)/AAO in charge of Imprest Section.
- (e) The entries in the "PAO-wise Daily statements" will then be posted in the "Despatch Register of acquittance rolls (IAFF-3059)". The daily statements will be filed with the "Daily Journal".
- (f) After completion of the above processes acquittance rolls due to be sent to outstation PAOs will be despatched under a forwarding memo in the prescribed form (IAFF-3017).

On the 6th of every month, an intimation will be sent to other PAO on IAFF-3018 (Monthly acknowledgement of acquittance Rolls) giving full particulars of all the acquittance rolls pertaining to the previous calendar month, received upto 5th of the current month, which were scheduled to them. The total value of the acquittance rolls will be indicated in this intimation. Acknowledgements for those intimations will be watched scrupulously and when received, they will be recorded in separate files.

- (g) (i) Acquittance rolls intended for local groups will be sent under top sheets(IAFF-3027) (in triplicate) obtaining the initials of the ledger group SO(A)/AAO, who received the acquittance rolls on the duplicate copy of the top sheet. These acquittance rolls will be returned after requisite action, with one copy of the top sheet, after effecting recovery in the IRLAs;, within a week. The return of the acquittance rolls will be watched by Imprest Group.

(ii) On receipt back of each batch, the amount adjusted, rejected, and those still outstanding will be entered in the relevant columns of the "Acquittance Rolls Control Register."

(iii) At the end of each month, the Imprest group will furnish the amount of acquittance rolls scheduled during the quarter and the last control number of the acquittance roll sent for purposes of reconciliation.

(c) Rejected Acquittance Rolls

324. All rejected acquittance rolls will be entered in the "Reconciliation Register of Rejected Acquittance Rolls" (IAFF-3060). The entry in the register will be made only after entering the item in the relevant columns of "PAO Despatch Register" in the case of outstation PAOs and in the "Acquittance Roll Control Register" in case of own PAO. The rejected acquittance rolls will be despatched to the correct PAO in the usual manner after allotting a fresh control serial No. duly prefixed with control code number and control code letters of the new PAO.

Note- Consequent upon implementation of MPS system, now payments to JCO/ORs are being made on monthly basis and paid directly into their bank accounts. However, the above instructions may continue to be applicable wherever required and also where Computerisation/MPS is yet to be fully implemented/will be implemented.

XXX

CHAPTER 57

ISSUE OF CHEQUES BY IMPREST GROUP

325. From 1.09.1968 PAOs are authorised to issue cheques on an, as required basis on behalf of the PCDA/CDA and the system of placing cash assignments in favour of Record Officers has been abolished. The PAOs are permitted to issue cheques/payment through NEFT in the following cases.

(i) For providing funds to the Imprest Accounts of the centre commandant.

(ii) For meeting payments relating to the family allotment, final settlement claims, casual remittance, special family remittances, retaining fee etc. (from 01.04.1969)

326. For the purpose of issue of cheques PAOs are supplied with cheque books by the 'D' Section of the Main Office in the form of 'Fan Fold cheques' containing 100 folios. The following instructions will generally be complied with.

(i) The instructions contained in Para 321 OM Part II Vol. I and annexure thereto for the receipt, safe custody of cheques and accounting of cheque books etc. will be strictly adhered to.

(ii) specimen signatures of one or two officers in the PAO authorised to sign cheques are sent to the Bank through 'D' Section of the Main Office.

(iii) At the top left hand corner the office of the issue of the cheque viz. "PCDA/CDA" will be shown.

(iv) Cheques will bear the special crossing "& Co. A/C Payee only not negotiable."

(v) Intimations regarding Officers going on leave, transfer etc. are sent to the Bank/treasury duty attested by the Officer whose specimen signature is already with the Bank/Treasury.

(vi) Before fresh cheque pads are brought into use. The No. of cheque pads and folio Nos. are notified to the Bank/Treasury.

(vii) A cheque register in the prescribed proforma is maintained wherein all cheques issued by the PAO with full particulars of the cheques, Disbursement vouchers along with the signatures of the officers signing the cheques etc. are entered before cheques are issued.

(viii) At the end of the month one copy of Schedule. III is prepared from this Register and sent to the main office along with one copy of the PM.

(ix) A certificate that Schedule. III has been compared with cheque Register is endorsed on the Schedule. III before transmission to the Main Office.

(x) A certificate by the first week of the following month on the following lines is rendered to Main Office.

"All Cheques issued during the month of have been issued under my supervision and that all cheques issued have been accounted for and unused cheque forms have been checked and found correct".

327. On receipt of a requisition for funds from the Centre Comdt. The following action will be taken.

(i) A general scrutiny will be made that the demand made is reasonable with reference to the anticipated commitments.

(ii) the requisition will be passed for payment.

(iii) the amount will be entered in the Imprest holder's ledger and an endorsement to that effect will also be made in the cash requisition.

(iv) Voucher Nos. will be allotted consecutively under class 1 Voucher. From the D.V numbering register.

(v) No D.P Sheets needs to be prepared.

(vi) Cheques will be drawn in favour of the Bank with reference to the pay endorsement on the requisition and sent to the Bank with cheque slip for credit to the Public Fund Account of the Imprest holder.

328. Remittances through money orders are made in respect of family allotments, final settlement claims, casual remittances, special family remittances and retaining fee. For this purpose MOs/MO50/MO50(a) lists of money orders in triplicate (quadruplicate in cases they are to be presented in a sub-post Office) will be received centrally by the Imprest Section. These will be entered in the respective registers before they are distributed to the ledger groups concerned for effecting recovery in the IRLAs of the man concerned and payment endorsement on the last page of the lists. On receipt of the list from the ledger groups the relevant columns in the registers will be completed and retaining one copy of the list the other copies will be returned to the Record Office along with the cheque for the amount involved in favour of the Postmaster.

329. Before issue of the cheques in such cases it will be ensured by the Imprest section that

(i) The total amount for which cheque is drawn agrees with the total of the relevant lists of MOs/MO50/MO50(a).

(ii) The cheque number is lined with the copies of MOs/MO50/MO50(a) Lists.

(iii) the cheques for the family allotment money orders are issued in favour of the Post Master only on or after 20th of the month to which it relates.

(iv) all the money order lists are returned to the Record Office within three days of their receipt along with the cheques for the requisite amount in favour of the Post master.

(v) the provisions contained in Note 7 of Para 202 (as revised) OM Part . X(1992) regarding the classification of receipts and charges are complied with.

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CHAPTER 58

VERIFICATION OF PROOF OF PAYMENT – MONEY ORDER REMITTANCES

331. The verification of payees' acknowledgements for payment remitted through the Money orders constitutes one of the most important items of work done by the Imprest Section. The acknowledgements are recorded by the Record Office in File Book F.O. 62/MO check register (IAFZ-2067)

The post acknowledgements are to be pasted in Money Order check register or in guard files. Loose individual receipts will not be accepted for verification. If Money Order Check Register or guard files are not maintained by Record Office, it will be regarded as a serious case of non-maintenance of auditable documents.

The verification of money order acknowledgements will be conducted to the extent as indicated below.

	Checked by auditors	Total check by Supdt.
FAMOs.....	20%	5%
FSMOs.....	100%	10%

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CHAPTER 59

COMPOSITE PERSONAL MAINTENANCE ALLOWANCE (PMHA)

333. After rationalization of allowances with effect 1.1.1996 as per GOI MOD letter no 90099/AG/PS3 (D)/512/D (Pay services) dated 26.3.96, Soap and Toilet allowances has been combined and a new allowance called "Personal Maintenance Hygiene Allowance "PMHA" has been sanctioned, and will be adjusted by the system. The enhanced rate of each elements are:

	1.8.97 Rs.	1.9.08 Rs.
Hair Cutting Allowance	10	20
Washing Allowance	30	60
Rum Allowance	15	30
Soap Toilet Allowance	10	20
Clothing Maintenance Allowance	10	20
Total	75	150

NOTE: Adjustment of the lower rates PMHAL in the IRLAs is done automatically as an Audit cage along with monthly entitlements.

- (i) Recruits will get $\frac{3}{4}$ rates and the adjustment is automatic and no DO Part II is required.

NOTE: Element of Rum Allowances is not payable through IRLAs of PBOR since the same is paid from Field Imprest Account based on certain conditions.

For Higher rate adjustment, notification in DO II for grant and cessation is required.

The above Allowance is NOT admissible during AWL/OSL and sentence of imprisonment.

Sikh Personnel undergoing sentence of imprisonment in Military Prison will be provided with cleaning material.

334. The allowance is also admissible during casual leave/Annual leave/Accumulated annual leave/sick leave including periods spent in hospital but not admissible during leave pending discharge/retirement and absence without leave.

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CHAPTER 60

CILQ/HOUSE RENT ALLOWANCE/ FAMILY ACCOMMODATION ALLOWANCE

336. The work relating to audit and payment of CILQ claims to JCOs/ORs/NCs(E) is dealt with in Pay Accounts Offices (other ranks).

337. Under the revised procedure the unit authorities will notify the grant of the allowance half yearly on 1st Jan and 1st July in Part II Orders as follows :-

(A) In respect of individuals are posted to peace stations where their families reside with them

(i) Initial claim

The Part II orders will be supported by the sanction of the station commander in original, authorising the individuals to make private arrangements for accommodation (Government accommodation not being available) in addition to the omnibus certificate as required under AO 398/71 and the conditions will be regulated as per Rule 279 to 296 of P&A Regulations (ORs).

(ii) Subsequent claims

The Part II orders will be published duly supported by the necessary omnibus certificates under AO 398/71.

(B) In respect of individuals posted to peace station where their families do not reside at the duty station.

(i) Initial claim

The Part II orders will be supported by the sanction of grant of CILQ which will be endorsed by the station commander based on the following certificates furnished by the OC.

- (a) The individual is married and over 25 years of age
- (b) Individual is within the authorised married establishment in terms of the percentage authorized for the station
- (c) It is not possible to allot married accommodation at the station to the individual.
- (d) The individual is entitled to CILQ at the other town rates.

The part II order will also be supported by the necessary Omnibus certificate under AO 398/71 and the individual certificate as at Annexure

(ii) Subsequent claims

The Part II orders will be published duly supported by the necessary omnibus certificates under AO 398/71.

(C) in respect of individuals serving in field/concessional areas

- (i) The Part II orders will be supported by the following certificates furnished by the O.C Unit
 - (a) The individual is married and over 25 years of age
 - (b) The individual is not retaining accommodation and retaining accommodation or drawing CILQ at any other station.
 - © the individual falls within the prescribed percentage after having taken the aspect of retention of accommodation/CILQ at other station into account.
 - (d) The individual is entitled to CILQ at the other town rates.

The Part II orders will be published duly supported by the necessary omnibus certificates under AO 398/71

(ii) Subsequent claim

The Part II order will be notified as at (B) (ii) above
(auth CGDA New Delhi Letter no AT/I/3429/Vol II dated 17/4/86)

Annexure:
Specimen of individual certificate referred to in Para 599

CERTIFICATE

I certify that my family is residing in a rented house and that I am incurring some expenditure on rent /contributing towards rent

OR

I certify that my family is residing in a house owned by me/my wife/my husband/my son/father/mother/Hindu undivided family of which I am a co partner. The rental value of my house is ascertainable in the manner specified in Para 7 of OM No F2(37)E/II(B)64 dated 27.11.65. I further certify that I am paying /contributing towards house or property tax.

Auth CGDA New Delhi letter no.AT/I/3429/Vol II dated 17/4/86

The DOs Part II will be scrutinised in audit by the PAO and the amount credited in the IRLA concerned.

338. SNLQ

JCOs when not provided with any type of accommodation at the Duty Station are entitled for SNLQ which is equal to 2/3rd of CILQ rate of the rate prescribed for CILQ of the station wherein posted.

Single JCOs and married JCOs living without their families are entitled for CILQ

CILQ for family at "Other Town" rate is admissible to JCOs in conjunction with single accommodation at the duty station.

SNLQ DOs II notification for Initial grant :

- (i) The initial grant Part II Order should be supported by the sanction of the Station Commander for peace areas in original authorising the PBOR to make private arrangements for accommodation, due to Govt. accommodation not being available.
- (ii) Certificate to the effect that the conditions laid down in Rule 296 P & A Regulations (ORs) and GOI, MOD letter No. F4 (i) 74/D (Pay/Services) dated 8.7.80 have been fulfilled.

HOUSE RENT ALLOWANCE

339. PBORs will have the option to claim CILQ or HRA, whichever is more beneficial, when not provided with rent free accommodation while being entitled to the same as per existing rules. The class of cities and towns will be as notified in GOI MOF for HRA on the civil side.

RATES:

CLASSIFICATION OF CITIES/TOWN	RATE OF hra AS A PERCENTAGE OF (Pay in the pay band+Grade pay+MSP
X(Earlier as A-1	30 %
Y(Earlier as A, B-1 & B 2)	20 %
Z(Earlier as C & unclassified	10 %

HRA shall be payable to PBOR who are borne on the authorized Married Establishment of the unit/Establishment/ station

HRA is not admissible if the PBOR or their family has been allotted any type of married accommodation, such as regular married accommodation, SFA, Hired married accommodation or on rent reimbursement.

Since PBORs are entitled to rent free accommodation in addition to HRA hey will be entitled to following amounts of compensation in lieu of rent free accommodation as under:

The lowest amount charged as licence fee for the entitled type of accommodation.

FAMILY ACCOMMODATION ALLOWANCE:(FAA)

340. All PBOR not held on authorised married establishment will be entitled to FAA. The rate of FAA shall be the minimum of HRA rate applicable. The pay for this purpose will include pay in the Pay Band, Grade pay and MSP

Auth: GOI MOD no 10 (55)/98/D(Q&C) dated 18/11/2008.

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CHAPTER 61

SHORT HAND ALLOWANCE

344. Short hand allowance as notified from time to time will be admissible to :-

(a) Sepoy L/Naik and Naik Clerks (GD and GD SD) appointed against the authorised vacancy of a personal assistant.

(b) Havildar Clerks(GD and GD SD) when appointed as Personal Assistants to a Sub Area Commander or to an officer of a higher appointment on the following conditions:-

(i) The allowance will be paid only if the individual is adjudged as qualified stenographer and passes the trade tests prescribed by the service concerned.

(ii) The allowance will normally be admissible in concessional areas where civilian stenographers are not available.

Note:- Grant of the allowance will be notified in Dos Part II incorporating the omnibus certificate as required under AO 398/71 and regulated as per Rule 192 of P&A Regulations (ORs) 1979.

CHAPTER 62

COMPOSITE TRANSFER GRANT

345. Service personnel below officers whilst moving on permanent duty either individually or as part of body of troops from one peace station to another peace station or from a concessional area to a peace area or from concessional area to a peace station, located at a distance of more than 20 KM will be entitled to the grant of composite transfer grant of one month's basic pay (including Grade pay and MS pay) as Composite transfer Grant (C.T.G) .

In case of transfer to stations which are at a distance of less than 20 KMs from the old station and of transfers within the same city the C.T.G.will be restricted to one third of the CTG provided a change of residence is actually involved.

Auth:Rule 79 (c) of Travel Regulations(1991) and GOI MOD letter No 12630/CTG/MOV/C/27/D(MOV)14 dated 9/5/2014

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CHAPTER 63

FINANCIAL RELIEF

348. Immediate financial relief admissible to the families/other heirs of JCOs/ORs/NCs(E) including personnel of DSC who dies whilst in service (whether on duty or on leave with or without pay) subject to the following conditions:-

(i) The advance payable is Applicable per rates notified from time to time.

(ii) The OC Unit concerned will pay the advance to the eligible members/heirs of the family out of Imprest on contingent bill after obtaining an undertaking from the payee that he/she may not have any objection to the amount being recovered from the arrears of pay due/DCRG/AFPP Fund etc. The OC Unit will forward the contingent bill (IAFA-115) and the Payees' certificate to the PAO, to whom he submits the Imprest Accounts on the same day on which remittance is made to the payee/payees.

(iii) The payee's receipt will be forwarded to PAO along with the Imprest Account.

(iv) Necessary note will be made in the IRLA and action to adjust the amount against the arrears of pay and allowances or any other payments and AFPP Fund due to the deceased individual will be taken as soon as possible but later than six months from the date of sanction. The unadjusted amount of advance will be intimated by PAO (ORs) concerned to PCDA(P) Allahabad through LPC for necessary adjustment against gratuity, unadjusted balance of the advance will be intimated by PCDA(P) Allahabad to PAO(ORs) concerned to enable the latter to treat the unadjusted balance of advance as irrecoverable and to be written off under special Government Orders as per AI 56/68.

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CHAPTER 64

SUBSISTENCE ALLOWANCE

349. A subsistence allowance, as notified from time to time will be paid to the family/ dependent parents of every married or unmarried ORs/NCs(E) and recruit respectively when he is undergoing imprisonment (including detention involving forfeiture/stoppage of P&A) in Military custody or Military prison without sentence of dismissal. In the case of unmarried personnel, the payments will be subject to the furnishing proof by the individual concerned to the effect that he had been maintaining his parents either through family allotment or by making remittance through money order/bank draft.

350. The subsistence allowance paid will be subject to adjustment against any credit that might later become available to his by way of acquittal/remission of the forfeiture of pay and allowances that may be granted.

351. When the above amount is remitted by money order, the money order commission will be charged to the Government.

352. However, when the Part II order notifying the casualty, regarding the acquittal/remission is received the subsistence allowance paid, if any, will be recovered promptly.

353. The procedure for the payment of financial relief to families is as follows as prescribed in AO 389/72.

(I) The OC Unit will support the Imprest Account with contingent bills in duplicate prepared separately for each individual indicating PAO and the money order commission separately. The following certificates will be furnished on the contingent bill.

(i) (a) The individual is married

(b) The individual is not to be dismissed from service.

(c) The PAO will forward the duplicate copy of contingent bill and a money order receipt to the Record Office after scrutiny. The Record Office will watch the payee's receipt from the unit through the Dak Register of money order after recording the contingent bill.

(II) The undelivered money order will be credited in the imprest account and a list of the same will be forwarded to the PAO concerned for further action.

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CHAPTER 65

OUTPATIENT TREATMENT IN CIVIL HOSPITAL/DISPENSARY – JCOs/ORs/NCs(E) AND THEIR FAMILIES/IN PATIENT PAYMENT AUTHORITIES

354. JCOs/ORs/NCs(E) and sick families of those JCOs/ORs/NCs(E) who are not on the authorised married role, posted at stations where Armed Forces Medical facilities are not available and where no Military Hospital is located in the adjoining town/Cantonment will be entitled to avail of facilities of medical treatment as outpatients from the local civil Hospital/dispensary. Expenditure incurred on the purchase of medicines from the market on the advice of the AMA which are not available in the Civil Hospital/Dispensary will be reimbursable. The amount will be claimed on contingent bill for pre-audit by the PAO concerned.

While auditing the claim it must be ensured that:-

- (a) The claim is supported by bills and vouchers;
- (b) A certificate from the AMA is furnished subject to :-
 - (i) Cost of preparations which are not medicines but are primarily food, tonics, toilet preparations or disinfectants is not allowed.
 - (ii) Cost of vaccinations, inoculations and injections for prophylactic and immunising purposes is not included.
 - (iii) Prescription of expensive drugs, tonics, laxatives etc., when cheaper drugs of equal therapeutic value are available is prohibited.
 - (iv) All claims for refund of expenses are accompanied by a certificate from the authorised medical attendant on (i) (ii) and (iii) above. He should also certify that the medicines are essential for the recovery of the patient.
- (c) The claim is counter signed by ADMS and the amount sanctioned is also noted: and
- (d) The bill is restricted to the amount which is sanctioned by ADMS.

355. Inpatient treatment in local Civil Hospital / Dispensary Claims are susceptible of audit by the Regional Controllers. In respect of JCOs/ORs the Payment authority will be issued by the Regional CDA to PAO (ORs) concerned in respect of claims received from PBOR as Inpatient from Units/Formations vide CGDA, New Delhi No.AT/IV/O/4251-II dated 5.1.88 and Rule 55 to 56 of FR Part II.

For specialised treatment from Civil Services: Cat Scanning investigation in respect of service of Personnel and their families CGDA Important Cir No. AT/IV/4807-III dated 26.8.86

CHAPTER 66

ARMY GROUP INSURANCE SCHEME

356. This scheme will cover all JCOs/ORs/NCs(E). The scheme commences with effect from 01.01.1976

The rates of compulsory deductions are notified from time to time.

The recovery will be for the whole month even in cases of enlistment/discharge during a month and always in advance. Re-payment of the amount is the responsibility of the Army Group Insurance Directorate, Army Hqrs.

Authority: Spl. AO 6/S/76)

357. Additional AGIS recovery in respect of Infantry MMG Gunners:
Infantry MMG Gunners in Army Aviation Units who are employed as MMG Gunners as part of the aircrew from the date they are employed on the above duties will be paid.

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CHAPTER 67

IMTRAT

360. Indian Military Academy of Training (IMTRAT) has been set up as a Training Institution to impart Training to the Bhutanese Army.

The personnel of the Training Team will be entitled to the following:-

(a) Pay: As admissible from time to time in India, while on deputation. The personnel will retain acting ranks held in India, prior to their departure, provided such ranks were paid and they would have continued in that rank but for deputation to Bhutan.

(Authy: GOI MOD No. 71464/SDI/2782 C/D (GS-1) dtd. 27th August 1962 circulated under CDA (ORs) Mysore Secret circular No. AT/230 dt. 21st September 1962)

In addition, the pay and allowances including special outfit allowance as authorised to be admitted by issue of various Govt. letters from time to time.

(b) Bhutan Compensatory Allowance in respect of Defence Service Personnel Serving in Project Dantak and Imtrat Bhutan:-

The basic pay as initially fixed in the revised scale as on 01.01.1996 would be taken into account for calculation of slab deduction and not the basic pay at the time of joining mission. Slab deduction once fixed shall remain unchanged irrespective of the actual joining of mission, accrual of increment and any promotion.

(Authy: CGDA letter No. AT/I/1216/XII dt. 04.06.2001)

(c) Those who are recruited in the 'X', 'Y', 'Z' category pay scales, the slab deduction will be as prescribed as in the annexure to GOI Mod letter No. 4(1) 98/D (Pay/Services) dated 19th May 1999.

IRLAs in respect of PBORs posted on deputation at IMTRAT are computerised. The TA/DA entitlements for moves within Bhutan and for PBORs who proceed on TD to Bhutan will be adjusted by the PAOs in the dolphin.

(d) Calculation and payment of BCA :-

The revised BCA calculation procedure as to how BCA is being calculated w.e.f. 01.04.2007 would be as per example given below:-

	Hav	Basic Pay Rs. 4400/-
A	BCA admissible (*)	31106/-
B	Slab Deduction	2104/-
C	Revised BCA (A-B)	29202/-
	Element not subject to depression	
D	5% economy cut on BCA rate on (A) above	1555/-

E	Amount on which depression has to be calculated (C-D)	27447/-
F	4% Depression (Charges in lieu of free facilities) on (E)	1098/-
G	Difference in amount i.e. (E-F)	26349/-
H	Net amount of BCA to be admitted (G+D)	27904/-
I	BCA admissible	27904/-
J	Add Dearness Pay	2200/-
K	Less (-) Additional Slab deduction equal to DP	2200/-

Note:- DP should not be authorised separately in the IRLA

(* As per GOI Min. of Def. Letter No. 4(1)/2005/D (pay/services) dated 11.06.08 w.e.f. 01.04.2007)

A *Rates of BCA admissible will be as notified from time to time

(Rates of BCA has been revised/increased by 5% vide GOI MOD letter No. 4(1)/2005/D (Pay/Services) dated 10.12.2008 w.e.f. 01.04.2008. New rates of BCA with reference to 6th CPC is awaited)

Sl. No.	Category of Post	Existing BCA w.e.f. 01.04.2007	New BCA after 5% increase w.e.f. 01.04.2008
1	Officers drawing pay above Rs. 18400/- p.m.	Rs. 67,548/-	Rs. 70,925/-
2	Officers drawing pay above Rs. 14300/- p.m but not exceeding Rs. 18400/- p.m.	Rs.64,875/-	Rs. 68,119/-
3	Officers drawing pay above Rs. 12000/- p.m but not exceeding Rs. 14300/- p.m.	Rs.61,983/-	Rs. 65,082/-
4	Other Group A Officers drawing pay (i) Exceeding Rs. 10000/- pm but not exceeding Rs.12000/- pm (ii) Not exceeding Rs. 10000/- p.m.	Rs. 55,522/- Rs. 55,558/-	Rs. 58,298/- Rs. 58,336/-
5	Group B Gazetted Officers	Rs. 36,212/-	Rs. 38,023/-
6	Staff drawing pay exceeding Rs. 4800/-	Rs. 31,046/-	Rs. 32,598/-
7	Staff drawing pay above Rs.4200/- pm but not exceeding Rs. 4800/- p.m.	Rs. 31,106/-	Rs. 32,661/-
8	Staff drawing pay not exceeding Rs. 4200/- p.m. Including Chauffeurs	Rs. 31,227/-	Rs. 32,788/-
9	Security Guards	Rs. 16,407/-	Rs. 17,227/-

B The Slab Deduction would be levied with reference to Basic Pay in the relevant pay scales (Vth CPC) i.e. after ignoring Classification Allowance, if any.

(Authy:- Note 1 under Para 3 of GOI MOD letter No. 4(1)/98/D (Pay/Services) dated 19.05.1999)

The reduction in foreign allowance shall be determined on the basis of pay as fixed w.e.f. 01.01.1996 in the revised pay scales (Vth CPC). Slab deduction once fixed shall remain unchanged irrespective of the accrual of annual increments or on transition of enhanced pay scales of JCOs/OR w.e.f.10.10.97 in 'X', 'Y' and 'Z' pay scales. In case of JCOs/ORs joining the Missions/posting abroad after 10.10.97, i.e. Subsequent to the trade rationalisation, the reduction in Foreign Allowance shall be equal to the Dearness Allowance applicable. However, in case of JCOs/OR and their equivalents recruited in X,Y and Z pay scales, the slab deduction would apply as per the Govt. letter given under. In the event of promotion too, there would be no change in the amount of Slab Deduction determined at the time of joining the Missions/Posts abroad till further orders.

Income tax recovered in the IRLAs of JCOs/ ORs who proceed on deputation to IMTRAT, Bhutan or DANTAK, Bhutan during the period of stay in Bhutan will be adjusted as additional foreign allowance by the System. (Authy: HQrs letter no. AT/I/3514/I TAX dated 28.02.2012)

(Authy:-Para 3 of GOI MOD letter No. 4(1)/98/D (Pay/Services) dated 19.05.1999)

C - The charges in lieu of free facilities at the following rates will be recovered from the BCA w.e.f. 01.12.1999:-

Officers	6%
PBOR	4%

(Auth: GOI MOD letter No. 1(9)/2000/D (Pay/Services) dated 20.09.2005 and GOI MOD No. 1(9)/2000/D (Pay/Services) dated 17th November 2006.)

ADMISSIBILITY OF DAILY ALLOWANCE

1. The Daily allowance rates for journeys on duty in BHUTAN are notified from time to time.
2. If an individual whether PBOR or an Officer gets free meals and accommodation arranged by the Host country, 25% of DA is admissible. It may be possible that at some places, the accommodation may be improvised due to site location and nature of duty. However, this is not an exception and should be treated as free lodging at State expense.
3. The DA to Service personnel while on temporary duty to a foreign country including Bhutan shall be regulated as under:-
 - (i) that the DA to Service personnel posted on the strength of IMTRAT while on temporary duty in Bhutan has to be regulated as per Rule 268 TR.
 - (ii) that when the Service Personnel have been provided with free boarding and lodging only 25% of DA is admissible.
 - (iii) that the Service personnel posted to IMTRAT are entitled to full DA if they are neither treated as State Guest nor provided with free accommodation but they have to pay towards boarding and lodging charges at Messes during TD in Bhutan.

(iv) that in all cases where the temporary duty exceeds 30 days, the PBOR are entitled for payment of admissible DA restricted to the ruling Rank Foreign Allowance without any slab deduction.

(Authy: CGDA letter No. AT/IV/4388-VIII dated 09.01.04)

ADMISSIBILITY OF DA FOR VARIOUS OFFICERS FOR CALCULATION OF DA

Admissibility of Daily Allowance for various officers as defined in Rule 268 of Travel Regulations, 1991 shall be as follows w.e.f. 15.09.1998:-

(a)	Officers drawing pay of Rs. 8500/- p.m. And above in the new pay scales (vth PC)	Full rates
(b)	Officers drawing pay of Rs.3300/- and above and less than Rs. 8500/- (in the new pay scales)	75% of the prescribed rates
(c)	Officers drawing pay below Rs.3300/-	33% of the prescribed rates

(Authy:- GOI MOD letter No. 15449/Q Mov C/ /D (mov)/99 dated 30th June 1999.)

BASIS OF CALCULATION OF DAILY ALLOWANCE RATES FOR TOURS/TD

1. Daily Allowance rates for tours by Officers within the country of their posting or for tours from one Mission to another by Officers posted abroad, Daily allowance for each tour shall be regulated as follows:-

For the first seven days	Full Admissible DA
For the next seven days	75% of Full Admissible DA
For subsequent additional days	50% of Full admissible DA

2. For tours, by Officers posted in India, from India to one or more countries abroad, Daily Allowance for each tour shall be regulated as follows:-

For the first fourteen days	Full Admissible DA
For the next fourteen days	75% of full admissible DA
For subsequent Additional days	60% of full admissible DA

3. Daily Allowance shall be regulated as per Para 1 & 2 above and restricted to rank Foreign Allowance. In case of tours/temporary duty exceeding 30 days, the number of days shall be counted on the basis of stay at a particular station only.

(Authy: GOI MEA letter No. Q/FD/695/1/90 dated 4th July 1997).

CHAPTER 68

AUDIT DRILL FOR TRANSPORTATION SECTION

Scope of Audit

361. Audit of bills is carried out as envisaged in Para 46 and 61 of Defence Audit Code Vol I and Para 636 of OM II Vol I, Travel Regulations, FR I Vol I and letters issued by GoI, MoD/CGDA from time to time.

362. Audit procedure

1. The claim is prima-facie tenable in audit by verifying from the nature of claim keeping in view the relevant rules and orders applicable in the case.

2. To examine the case intelligently.

3. To call for wanting documents/certificates not attached with the claim to avoid piecemeal observations.

4. If the claim is found to be in order, the distance travelled should be worked out by the shortest/main route.

5. As regards admissibility of luggage, the entitlement of the individual and family are to be checked with reference to the rates laid down in TR for various moves and other extant Govt orders on the subject issued from time to time.

6. The actual weight of the luggage and rate applicable should be allowed as per grade pay of the PBOR.

7. After verification the demands outstanding on account of advance if any should be linked and recovered.

8. After audit scrutiny a payment enforcement should be made on the claims for approval of AAO/AO/SAO.

363. General points to be observed while auditing TA/DA claims

1. Claims have been prepared on prescribed forms and are legible in ink or typed and the specific authority under which the claims have been preferred quoted therein.

2. The canons of financial propriety that TA should not be a source of profit to the claimant is kept in view.

3. The claims are submitted in the prescribed form and is in accordance with the printed instructions contained therein.

4. A copy of the order sanctioning the move is attached with the claim.

5. That the claims have been countersigned by the Controlling Officer as required under Rule 6 TR

6. The claims are signed by the claimant and that a revenue stamp has been duly affixed if the net amount exceeds Rs.5000/-
7. When the claim is time-barred a copy of the sanction of the competent authority waiving the time-bar, as per Rule 188 FR Part I, Vol I .
8. Special sanction such as (i) Sanction for move order, (ii) Sanction for conveyance of motor cycle/car and (iii) Sanction for travel by air/car/own scooter has been attached with the claim in original duly signed in ink. However, consequent upon implementation of 6th CPC, non entitled personnel may travel by air, but the reimbursement will be restricted to entitled class of rail fare or actual expenditure, whichever is less.
9. Original cash receipt and challan for the conveyance of luggage or scooter/car and air tickets/railways ticket for the journey performed by individual/family has been attached with the claim.
10. When a claim originally submitted to this office is lost/misplaced subsequently and a fresh claim is preferred, the certificate prescribed in Rule 43 FR Part II has been furnished with the fresh claim.
11. To ensure that the correct amount of advance of TA is noted in the claim indicating the date of drawal of the same and the source from which it was drawn.
12. Prompt submission of adjustment claim for advance drawn as contemplated in 17(A) of TR to avoid recovery of advance.
13. The name and designation/appointment of the officer countersigning the claims has been indicated in block letters to facilitate verification of specimen signatures.

In addition to the general points, the following important audit points are to be seen while auditing the luggage claims:

LUGGAGE CLAIMS

364. Move on Permanent duty for self/family/baggage and vehicle under Rule 70 of Travel Regulations

- (i) Circumstances under which no Railway Warrant was issued on the occasion.
- (ii) The exact weight of the luggage in Kgs.
- (iii) The stations between which journey was performed.
- (iv) Details of family members with relationship, age and sex, is/are wholly dependent on the individual.
- (v) Date of commencement and completion of journey.
- (vi) Names of the old and new duty stations.
- (vii) Whether the individual was residing with family in AME or under own arrangement and drawing CILQ at married rate.

- (viii) Date of move of the family to new duty station from old duty station.
- (ix) Date on which the individual is brought within AME at his new duty station.
- (x) Date on which he was permitted to make his own arrangements within AME and granted CILQ at married rates.
- (xi) A copy of the order authorizing the move of the individual on the occasion.

{family may proceed or follow the head of the family within six months of the date on which the head of the family moves under Rule 16(ii)[A] TR}

365. Claim for move of the family to home when accommodation is not available under Rule 73 of Travel Regulations

- (i) Circumstances under which no railway warrant was issued.
- (ii) The exact weight of the luggage in Kgs.
- (iii) Name of the nearest railway station to the home of the individual. Name of the SPR if necessary.
- (iv) Whether the family was within AME at his old duty station from which the family proceeded home/SPR.
- (v) Names of the old and new duty stations.
- (vi) Whether the individual was residing with family in AME or under own arrangement and drawing CILQ at married rate.
- (vii) A certificate that the new duty station is a non family station where family accommodation for the individual was not available vide Rule 73 TR at the time of transfer.

366. Claim for move of the family from Home/SPR to new duty station under Rule 73 of Travel Regulations

- (i) Circumstances under which no railway warrant was issued.
- (ii) The exact weight of the luggage in Kgs.
- (iii) Name of the nearest railway station to the home/SPR of the individual.
- (iv) Whether the family was sent Home/SPR at Govt. expense, if so under what Rule?
- (v) Whether the family was within AME at his old duty station from which the family proceeded home/SPR.
- (vi) Names of the old and new duty stations.
- (vii) Date on which the individual was brought under AME at new duty station.
- (viii) Date of move of family for new duty station.

- (ix) Date on which individual was permitted to make his own arrangement or granted CILQ at married rates at new duty station.
- (x) A certificate that the old duty station is a non family station where family accommodation for the individual was not available vide Rule 73 TR at the time of transfer.
- (xi) A certificate that the family is rejoining the head of the family on expiry of one year from the date of vacation of married accommodation being ordered to ensure even distribution of married accommodation on rotation basis at the station vide Rule 74 TR.

{lien of conveyance for move under Rule 72 and 73(a) TR is regulated under clause (e) of Rule 16(ii) TR according to which time limit of six months will be calculated from the date married accommodation becomes available or from date one is allotted Govt. married accommodation or he is permitted to make his own arrangements}

367. Claim for move of the family from duty station to Home/SPR when ordered to vacate married accommodation under Rule 74 of Travel Regulations

- (i) Circumstances under which no railway warrant was issued.
- (ii) The exact weight of the luggage in Kgs.
- (iii) Name of the nearest railway station to the home/SPR of the individual.
- (iv) Whether the family was sent Home/SPR at Govt. expense, if so under what Rule?
- (v) Whether the family was within AME at his old duty station from which the family proceeded home/SPR.
- (vi) Whether the individual was residing with family in AME or under own arrangement and drawing CILQ at married rate at the duty station from which family proceeded Home/SPR.
- (vii) Date of vacation of quarter, cessation of CILQ at married rates at duty station.
- (viii) A certificate by the OC that family have remained with the unit or at the station for at least one year and such evacuation of accommodation was necessary to ensure even distribution of the available accommodation at that time.
- (ix) A certificate from the OC unit that the family will not rejoin before expiry of one year from the date of vacation of married accommodation on rotation basis at the station vide Rule 74 TR.

368. Claim for move of family first time from Home/Place of marriage under Rule 72 of Travel Regulations

- (i) Circumstances under which No railway warrant was issued on the occasion.
- (ii) The exact weight of the luggage in Kgs.
- (iii) Details of family members with age and sex wholly dependent on the individual.
- (iv) The railway stations between which journey was performed.

- (v) Date of marriage of the individual.
- (vi) Name of the railway station nearest to the place of marriage.
- (vii) Date on which individual is brought within AME at duty station.
- (viii) Date on which the individual was permitted to make his own arrangements or granted CILQ at married rates at duty station.
- (ix) A certificate that the individual is availing of the concession under Rule 72 TR of the first time in his service life.

369. LTC ADVANCES :

In addition to the general guidelines the following important points will be observed in the audit of advances for LTC :

- (i) Claim for LTC advance has been preferred in the prescribed proforma (IAF 194(amended))
- (ii) The requisition for advance has been signed by the claimant, and countersigned by the Controlling Officer
- (iii) Details of the family members indicating gender, relation, date of birth etc., are furnished duly countersigned by the CO
- (iv) Block year for which LTC is claimed
- (v) Band Pay and Grade pay has been indicated
- (vi) 'No warrant issued' Certificate by the competent authority for the travel to be enclosed separately.
- (vii) Home town/Place of visit has been specified
- (viii) In the case of LTC for self, the period of leave has been specified
- (ix) Advance is restricted to 90% of the approximate entitlement.

370 LTC adjustment claims

In addition to the general guidelines the following important points will be observed in the audit of the LTC adjustment claims:

- (i) Whether important details viz., unit, name and designation, account No, band pay, grade pay, details of family, age, date of birth, relationship details of marital status and employment, declared place of visit, home town, ticket no./PNR No., signature of the individual and countersignature of the competent authority are furnished in the LTC adjustment claim

- (ii) Whether the adjustment claim is submitted within the stipulated time. Check the date of preference of claims by the individuals, with the date of completion of return journey given to ensure that the claims are submitted within the stipulated time. In case of non drawal of advances then such belated submission of claims should be recorded in office with the approval of PAO in charge through office notes and such facts should be communicated to the Controlling authorities with full particulars under the signature of PAO in charge.
 - (iii) If the claims are submitted in time even when advances are not drawn it should be ensured that prior intimation for availing of LTC were given by the claimant well in advance i.e., prior to the commencement of onward journeys.
 - (iv) See that no Leave Travel Concession is admitted for journey performed by own (by own propulsion)/hired car
 - (v) No Leave Travel Concession is claimed for family members other than the PBOR's wife and dependents
 - (vi) Where LTC for members of the family is claimed particulars of the members of the family are to be furnished and in the case of children, age with gender is recorded along with marital status.
 - (vii) Where LTC is claimed for parents/minor brothers/sisters the dependency certificate is recorded on the claim
- Note: The claim should be submitted within one month on completion of return journey if advance is drawn.
- (viii) Whether daily part II order notified contains the details like leave availed, date of commencement of onward and return journey, nos. and details of persons performing the journey, nearest railway station, home town, place of visit, Block year/Calendar year in which the claim is preferred.
 - (ix) Whether certificate by the CO is furnished for the purchase of ticket within the
 - (x) stipulated time if advance is drawn.
 - (xi) Whether the claimant has completed one year service/is a trained soldier.
 - (xii) Whether leave certificate with leave details/Part II orders have been furnished.
 - (xiii) Whether original tickets have been furnished
 - (xiv) Whether waiver certificate for non-submission of tickets supported with PNR/Ticket Nos as per QMG Branch, AHQ letter 12647/Q/MOV/C dated 30.5.2003 has been furnished.
 - (xv) Whether sanction for relaxation by Ministry of Civil Aviation has been obtained and furnished in case journey is performed by Private Airline when the cost of air travel is borne by Government of India.
 - (xvi) Whether certificate in terms of Rule 184 (xi) of TR regarding completion of onward and return journey within the stipulated period of six months has been furnished

(xvii) Whether details of joint declaration in case spouse is employed in government service.

371. Information/documents/certificates required for LTC claims for self/family

- (i) Reasons for non issue of Railway Warrant
- (ii) Sanction of leave i.e; the exact period of leave granted to the individual has been shown and Part II order/gen. form also attached with the claim.
- (iii) Name of the nearest railway station to the home of the individual as recorded in his service documents has been shown in the claim.
- (iv) The date of commencement and completion of both onward and outward journeys has been shown in the claim.
- (v) Details of family members with age & sex of children if any and wholly dependent on the individual are shown in the claim.
- (vi) The No. and date of the CV issued for the onward and return journey for the family are shown in the claim.
- (vii) A certificate to the effect that a similar LTC under Rule 184(i) TR was not/will not be availed by the individual on any other occasion during the calendar year.
- (viii) Certified that the individual and his family have not availed and will not avail of LTC under Rule 184(iii) TR on any other occasion during the calendar year.

372. BLANK

XXX

CHAPTER 69

DISBURSEMENT SECTION

373. General :

- (i) Disbursement of all passed bills received from various sections.
- (ii) Maintain a register showing the details of NEFT payments, complete in all respects.
- (iii) Maintain Minus Debit Scroll register and check for Bank rejections on a daily basis.
- (iv) Examine the cause of bank rejections and take prompt action on rejections.
- (v) Maintain a daily record of the reconciliation made between the totals of Daily Payment Sheet (I.A.F. 728) and Bank payment register
- (vi) Payment through ECS wherever mandated
- (vii) Add new / modify employee bank details
- (viii) Payment of the following categories :
 - a. Regular pay
 - b. FS Pay and FS Fund
 - c. FS misc
 - d. Advances
 - e. AGIS premium and loan
 - f. Post discharge claims
 - g. Misc payments in respect of DAD staff wherever authorized, Local Purchase, IT uploading charges etc.

374. DISBURSEMENT

All payments are to be made only through NEFT. Payments through cheque may be made in unavoidable and emergent cases only.

- (i) All bills passed for payment by the audit sections should be received along with NEFT-Summary generated by Dolphin, DP sheet, punching medium and disbursement voucher number.
- (ii) The bills should be received, in the order of the entries in the DP sheet in one batch. The DP sheet, should have been verified and initialed by group AAO/SO(A) of audit section and signed in full either by Officer i/c, or senior AAO / SO(A) of the audit section.
- (iii) During the last week of the month, due to rush of payment, the audit sections should ensure even flow of bills to "D" section. Payments, which can wait until the first of the next month, should be sent to "D" section on the first working day of the following month.
- (iv) All the bills entered in any one DP sheet should be uploaded on the same day to the bank.
- (v) The date of uploading of bank data, of the DP sheet payment, will be noted in the DP sheet and in the Bank Payment register.
- (vii) "D" section should have the complete list of specimen signature of all the officers responsible for passing bills and signing the DP sheets.
- (viii) On receipt of bills along with NEFT-Summary, DP sheet, the AAO/ SO(A) will verify the signature of the Officer ic, and AAO/SO(A) on the passed bills and the DP sheet with the Specimen Signature. The bills and the DP sheet will be sorted section-wise and arranged in the

order of priority. The bills and the DP sheet which do not pass the scrutiny will be returned to the section concerned for compliance.

(ix) Monthly salary payment and FS payments will not be accompanied with bills. These payments will be accompanied with NEFT-summary. All the other payments like Advances, AGIS, NE cases and misc payments will be accompanied with bills for payment.

(x) The bills will be examined to see that they have been passed and the voucher numbers are allotted. The bills should be stamped with "PAY" and the encasement initialled by the AAO/SO(A).

(xi) Schedule III will be generated and the SBI-CMP register will be duly completed and handed over to AAO/SO(A) along with the passed bills, DP sheet, PM and schedule III, for supervision and submission to the Officer i/c.

(xii) The totals of the DP sheet and schedule III of each section will be verified by the AAO/SO(A) and will be submitted to the officer i/c, for approval.

(xiii) The Officer i/c, will verify the details in NEFT-Summary, DP sheet, Bank Payment register, PM and pair the amount, both in figures and words. He will sign the register and initial the encasement.

(xiv) On completion of verification of bills, NEFT-Summary, DP Sheet PM and Bank Payment register, the NEFT data file should be taken up for uploading to the Bank.

(xv) After uploading of the NEFT file, the "File Summary" generated will be printed in duplicate.

(xvi) All entry in the bank register, should be uploaded on the same day. However, if due to some reason, it could not be uploaded, it should be uploaded on the following working day.

(xvii) The passed bills, encased with "Paid" stamp, NEFT-Summary sheet, DP sheet, PM and the File summary will be returned to section concerned through transit register.

(xviii) On completion of the month, the total of the DP sheet, schedule-III and Bank Payment register will be verified by the AAO/SO(A) and submitted to Office i/c. The office copies of schedule III will be bound in monthly volumes. The original copies of schedule III along with DP sheets, sorted section-wise and date-wise, should be sent to Accounts section of Main office, under a top list, during the first week of the following month for their reconciliation and records.

The DP sheet should be returned to the audit section concerned only after, agreement between totals of schedule III and DP sheet is signed by the officer i/c, of the "D" section. The DP sheet should not be removed, before the above process is completed.

APPENDIX

(Chapter 1 to 18 of OM X Vol II_1977 edition)

**AUDIT DRILL FOR THE CONDUCT AND DISPOSAL OF THE WORK IN THE OFFICES OF PCsDA/CsDA
RELATED TO PAO(ORs)**

Section	Subject
1	RENDITION OF AUDIT REPORTS
2	ISSUE OF CLARIFICATION ON THE POINTS OF DOUBT RAISED BY PAO
3	CIRCULATION OF GOVERNMENT ORDERS
4	(A) REVISION OF MANUALS (B)REVISION OF AUDIT DRILL
5	LOCAL TEST AUDIT OBJECTIONS
6	FINANCIAL IRREGULARITIES
7	FINANCIAL IRREGULARITIES
8	REPORTS – SCRUTINISING OF REPORTS AND RETURN FROM PAOs
9	REPORTS /RETURNS TO CGDA QUARTERLY
10	REPOROTS/RETURNS TO ADMIN. AUTHORITIES
11	CEILING MONETARY LIMIT
12	INDEMNITY BOND
13	MAINTENANCE OF PROVISIONAL PAYMENT REGISTER
14	NON-REFUND OF SERVICE GRATUITY WITHIN 36 MONTHLY INSTALMENTS
15	ADMITTING FORMER SERVICE CLAIM IN THE ABSENCE OF NECESSARY DOCUMENTS
16	GRATUITY CLAIMS PREFERRED AFTER 3 YEARS BUT WITHIN 5 YEARS
17	ANNUAL AUDIT CERTIFICATE
18	REVIEW REPORTS

SECTION 1

RENDITION OF AUDIT REPORTS

1. One of the main functions of Audit Section is the rendition of audit reports on cases to Army authorities and to the CGDA where called for. The rendition of audit reports is generally confined to irregularities connected with the following subject, concerning Army Personnel below Officer rank.

1. Enrolment
2. Promotion
3. Pay and allowance
4. Pension and Gratuity
5. Leave
6. AFPP Fund
7. Discharge, transfer to Reserve etc.
8. Limitation of claims
9. Up gradation in classification
10. Re mustering
11. Alteration in Age/Date of Birth
12. Retention in service
13. T.B. Cases.

2. The audit reports on the following types of cases are rendered to the higher administrative authorities by the PAOs direct.

- (i) Cases of retention of young soldiers beyond 5 years.
- (ii) Excess holding of cash in imprest beyond CML
- (iii) Belated claims of more than 3 years old.

3. Cases other than those referred to in Para 2 above requiring sanction of the Competent financial authorities/Government of India are initiated by Units/formations or Record Offices as the case may be. Cases initiated by Record Offices are routed through the concerned PAO to this office. The facts stated in the statement of the case should first be verified by the PAO with reference to basis documents available with him who will also furnish his remarks/comments on the case. Cases initiated by Units/Formations after obtaining necessary audit remarks of the PAO concerned are processed upto Command Headquarters through normal administrative channels. The cases are then sent to Army Headquarters by Command Head Quarters through the Main Office for rendition of final audit report.

4. When cases are referred to the Main Office direct by the lower formations instead of through the concerned PAO the same will be transmitted to the PAO concerned for verification of facts and offering his remarks on the case.

5. When cases for rendition of audit reports are referred by Army Headquarters and CGDA, the necessary audit reports on such cases will be rendered to those authorities direct provided the cases do not involve any verification of facts with reference to the basic documents maintained by the PAOs. Cases requiring verification will be referred to the PAOs for verification of facts before rendering the audit reports.

6. On receipt of the cases on which audit reports are to be rendered the following action will be taken :-

- (i) The cases will be thoroughly examined, linking all the orders concerning the subject.
- (ii) Wanting documents, copies of letters etc., relevant to the case will be obtained.
- (iii) If the remarks of the PAO on the case are not in conformity with the extent orders, necessary clarifications should be obtained.
- (iv) If some cases on which audit reports are to be rendered happen to be peculiar which are occasionally dealt with, reference to similar cases if any dealt within the past should be made and the previous case will be taken as guideline to deal with the present one.
- (v) After due scrutiny of the case necessary audit report will be drafted indicating the brief facts of the case, the irregularity involved, and the competent authority whose sanction is necessary citing reference to relevant Rules/Orders to regularise the case.
- (vi) On approval of the audit report by the ACDA/DCDA/JCDA/Addl CDA/CsDA/PCsDA where considered necessary the same will be transmitted to the respective branches of the Army Headquarter simultaneously endorsing copies of the audit report to the PAO concerned and the Record Office.

SECTION 2

ISSUE OF CLARIFICATION ON THE POINTS OF DOUBT RAISED BY PAO

7. Occasionally PAOs come across cases which present difficulties in the implementation of the existing Rules and Orders. The difficulties arise as a result of PAOs doubts with regard to the extent and scope of the applicability of the relevant rules and orders. Therefore, in such a situation, the PAOs refer the point of doubt to Main Office for issue of necessary clarification.

On receipt of PAOs reference(s) the following action will be taken :-

- (i) It should be seen that a self contained case is presented by the PAO giving all the essential information required for its consideration. If not, any information that is lacking should be immediately called for from the PAO concerned.
- (ii) It will be ensured by verification that the facts stated by the PAO and the orders cited are correct. Any additional facts or orders relevant to the case will also be collected and taken into account in putting up a note or reply for the approval of the Officer-in-Charge, Audit section.
- (iii) In case the difficulties presented by a PAO are common to all the PAOs the views of certain selected PAOs and the procedure followed by them should be ascertained where considered necessary.
- (iv) Previous similar cases dealt with in the section should also be consulted.
- (v) Where an Office note is considered necessary for obtaining the decision of PcsDA/CsDA the note will be put up under the following headings :-
 - (a) Brief facts of the case
 - (b) Order on the Subject.
 - (c) Point of doubt
 - (d) Views of the executive/PAOs
 - (e) Views of the Main Office.

SECTION 3

CIRCULATION OF GOVERNMENT ORDERS

8. It is in audit section, all Government letters regarding service conditions Pay and Allowances including matters affecting service benefits like filed service concessions, etc., and pensionary benefits like gratuity and such other benefits in respect of service personnel and Defence Civilians are received by the respective task holders, and entered in their work books for action as under :-

- (a) The letters are scrutinised to see that they are signed in ink if they contain any financial sanction
- (b) Government letters are linked with the previous sanctions, if any,
- (c) If the sanctions are temporary, they are noted/linked with the previous sanction in the Register of Temporary sanctions maintained for the purpose.
- (d) The Government letters are circulated either in Part I OO or in Audit circulars with any interpretations and explanations, if necessary. Secret circulars with separate Serial Nos. Separate registers for the purpose of giving serial numbers to audit circulars and secret audit circulars, are maintained by Audit Section.
- (e) In case of doubt regarding interpretation or correct intention of the orders or when it is felt that the provisions thereof are ambiguous, reference is made to the authorities concerned to ascertain the correct position. Such references are entered in the Register of References to CGDA, and the final decision watched for circulation to the sub offices for the guidance.
- (f) In the case of Secret Government letters, the number of copies made out for circulation, will be intimated to the originator. Simultaneously the stencil paper including any other surplus copy will be destroyed by burning.

SECTION 4(A)

REVISION OF MANUALS

9. **PCDA Bangalore** is made responsible for the revision of Office Manual Part X. The procedures for maintenance of AFPP Fund accounts in r/o JCOs(including under commissioned officers)/ORs, as detailed in Appendix 'F' to OM Part X, Volume 1992 edition, has now been distributed to relevant chapters of OM-X depending upon the nature of work and work related to Defence Civilian has been retained in Appendix-F. In addition PCDA Bangalore is responsible for revision/amendments of the Field Imprest Payment Instruction.
10. Orders affecting any of the provisions of the above Manual/Instruction will be collected and a list of such orders is maintained. For this purpose, the other sections/Groups will forward to the task concerned, copies of orders issued or received by them which affect the provisions of OM Part X etc. The various files affecting the procedures will also be looked into in the process.
11. Each affected Para will be examined in depth with reference to the orders issued by the Main Office or by the CGDA or by any other authority and the changes proposed are incorporated in the relevant Paras by proper amendment or by total revision of the concerned Paras.
12. The revision of Paras is carried out in a uniform manner and in a set proforma. The proforma contains the following columns:-
 1. the existing Para number
 2. the existing Para (contents)
 3. the revised Para number
 4. the revised Para (with revised contents)
 5. changes proposed
 6. reason for the change
 7. authority in support.
13. The Paras are revised in a continuous process and in convenient batches. Each batch when completed after approval by the PCsDA/CsDA, will be prepared in four copies and two copies forwarded to the CGDA for approval.
14. Any queries relating to the revised Para from the CGDA will be answered with relevant particulars.
15. One copy after approval by CGDA will be received back and the same will be linked/corrected with the copy already with the Task Holder.
16. After the revision, a continuous review of the revised Manual has to be carried out with reference to the orders as and when issued.

17. It is to be ensured that all amendments/corrections to OM Part X are issued wherever necessary and yearly report on the same is submitted to CGDA under the Heading “Annual Review of Books and Departmental Codes and Manuals” in December every year.

SECTION 4(B)

REVISION OF OM-X Vol-II (AUDIT DRILL)

18. OM-X Vol-II (Audit Drill) contains the procedures to be followed by the PAOs in dealing with various claims on account of Pay and other allowances. Each item is dealt with separately giving various points to be seen in audit with reference to the relevant orders on the subject. A Master copy of the Drill containing separate pages and sufficient interleaves for each item is maintained in to which all corrections/amendments are incorporated as and when revised orders affecting the items are issued. A revised drill will be published with reference to this Master copy of the Drill.

SECTION 5

LOCAL TEST AUDIT OBJECTIONS

19. Local Test audit Reports are centrally received in Audit Section of this office from Test Audit authorities in duplicate. On receipt of the Local Test Audit Report a separate file will be opened. The following further action will be taken :-

- (i) The Local Test Audit Report/Local Test Audit Note will be put up to the PCsDA/CsDA for his information with a brief note.
- (ii) The duplicate copy of the Local Test Audit Reports/Local Test Audit Note will be sent to the PAO/Section concerned for furnishing draft replies together with a note in terms of Para 24 of APPENDIX 'G' to OM Part X Vol.I commenting on any objection of important or serious nature within 15 days of the receipt of the report. The test audit objections involving interpretation of orders will be dealt with direct by the Section.
- (iii) The number of objections raised in a particular report will be entered in the Register of Test Audit objections as laid down in Para 8 of Annexure to OM Part X Vol.I
- (iv) As and when draft replies for Local Test Audit Report are received from the PAOs the same will be vetted and final replies will be sent to the Test Audit authorities.
- (v) (a) The settlement of objections intimated by the Test Audit authorities will be intimated to the PAO.
(b) The register will also be duly marked. The settlement of items in Local Test Audit notes will be finally dealt with in Audit Section.
- (vi) The objections which disclose lapses on the part of the DAD employees will be specially examined in order to decide the disciplinary aspect of the case, if any, involved.
- (vii) The receipt of the report of Test Audit objections outstanding for more than 3 months from the PAOs will be watched.
- (viii) A separate report of the Test Audit objections outstanding for more than 3 months will be prepared showing year-wise breakup and will be rendered in the prescribed proforma to AN Section along with the CGDA's progress report.

SECTION 6

FINANCIAL IRREGULARITIES

20. Irregularities detected wither in audit or by the admin authorities should , besides being reported to the higher administration authorities, be reported to Main Office.
21. Reports on cases of irregularities detected by the PAOs should contain complete details which should conform to the proforma given below:
- (a) Complete details of the case stating the nature of irregularity, how it occurred, the period to which it relates and the amount involved.
 - (b) The 'modus operandi' of the irregularity.
 - (c) The relevant rules, regulations or orders that were disregarded and the agency through which and the time at which the irregularity was first detected.
 - (d) The circumstances in which the irregularity could not be detected earlier by the DAD (where applicable)
 - (e) The reasons for delay, if any, investigating the case after detection of the irregularity.
 - (f) The degree of responsibility of the Executive and Admin authority and the DAD. The disciplinary action taken/proposed to be taken against the individuals responsible on the admin side.
 - (g) definite views of the head of the PAO in regard to the responsibility of the individual(s) of the DAD, if any,
 - (h) The action taken or recommended to be taken to obviate a recurrence of the failure, of any, in audit.
 - (i) Remedial measures adopted/suggested to prevent recurrence of such irregularities.
22. The cases reported by the admin authorities will first be referred to the PAOs for their examination and comments. The PAOs will be specifically asked to assess the responsibility of the DAD, if any with regard to the irregularities. On receipt of the report the same will be put up to the PCsDA/CsDA for his orders as to whether the case is to be viewed as a case of financial irregularity and included in the G.S.A. Cases in which responsibility (whether direct or indirect) for the irregularities can be attributed to the staff of the PAO, the same will be reported to the 'AN' Section of this office for examining the disciplinary aspect of the case. A comprehensive report of such cases will be rendered to the CGDA in the prescribed form.
23. The following further action will be taken:-
- (a) a separate case file will be opened for each case of financial irregularity and the case will be progressed through the file.
 - (b) brief details of the case will be recorded in the Register of Financial Irregularities. Further progress of the case will also be recorded till the case is finally closed.

(c) cases of irregularities involving all losses of public money and stores due to theft, fraud or neglect as well as not due to theft, fraud or neglect whose monetary value exceed Rs.5000 and all cases of financial irregularities where monetary value cannot be assessed should be reported to the local statutory audit authorities.

(d) (A) all assistance from audit side should be afforded to the admin authorities for the proper investigation of the cases.

(B) documents required for the investigation should be produced keeping in view the following provisions:-

(i) Requisition of Original documents by the Police should be signed by Addl. I.G.SPE.

(ii) Documents required by the SPE/CBI/Court Martial/Court of enquiry should not be parted with unless Photostat copies of the same are taken.

(iii) Documents required by the SPE/CBI should be made available within a month of the receipt of the requisition.

(iv) Documents required by a court martial will be produced for examination personally by a representative of DAD. If the documents are impounded by the Court Photostat copies will be kept.

(v) In order to watch the return of the original document made available to the SPE/CBI/Court Martial/Court of Inquiry/Court of Law etc., the details of documents sent will be entered in a register and its return will be watched.

(e) On completion of the investigation the admin. Authorities will be asked to initiate the necessary loss statement and statement of case in the prescribed form.

(f) Necessary audit report will be rendered on the case to the CFA concerned or to AHQ if the loss is to be regularised under Government orders. In cases where there has been failure in audit in respect of irregularities that are to be regularised under Government orders, a separate statement in duplicate, with brief facts of the case, reasons for failure in audit, and the disciplinary action taken against each of the personnel of the DAD, with their names and designations should be sent to the CGDA simultaneously with the rendition of audit report to Service Head quarters. As regards the cases where sanctions are to be accorded by lower CFAs, they will be informed that disciplinary aspect of the case in so far as DAD employees are concerned is being examined separately.

SECTION 7

DRAFT PARAGRAPHS

24. The draft Paragraphs proposed for inclusion the audit report are sent by the DDA/ADA/AODS to the Main Office for verification of facts. On receipt of the draft Paragraph the following action will be taken:-

- (i) Draft Para will be submitted to PcsDA/CsDA for his information.
- (ii) Copies of the draft Para will be sent to the Command Head quarters/Record Office/PAO for verification of facts mentioned therein and for their comments if any.
- (iii) The admin authorities will be asked to furnish their comments/replies to the darft Para within 30 days of the its receipt.
- (iv) On receipt of the comments/replies of the admin authorities/PAO a separate note will be put up to the PcsDA/CsDA for acceptance of the draft Para.
- (v) Any amendment necessary in the light of the comments/replies received from admin authorities and the PAO will be intimated to the DDA/ADA/AODS.
- (vi) Draft Paras either euly concurred in or with amendment will be returned to the Test Audit authorities within 6 weeks of their receipt.
- (vii) A copy of each of the Draft Paras as finally concurred in will be furnished to the admin authorities.
- (viii) Draft Paras raised by the DADS for possible inclusion in the Audit Report are received from the CGDA
- (ix) Where the Draft Paras directly involve internal audit, a detailed report on the proforma 'A' appended will be furnished to the CGDA.
- (x) As regards other Draft Paras a report in the simple proforma 'B' appended will be rendered to the CGDA when called for.

PROFORMA 'A'

Sub: Draft Audit Para for the year.....

1. Name of the Unit.....

2.(a) Date of receipt of the Draft Para.....

(b)Date of reply to the Draft Para.....

(c) Period to which the irregularities referred to in the draft Para pertain.....

(d)Whether the facts stated in the Draft Para are fully correct, if not state in what respect it requires medication.....

(e)Whether the facts as stated in the Draft Para were accepted? If so, when and at what level.....

(f)If facts were challenged particulars of further correspondence with DADS(with details).....

3.(a) Under which of the following heads does the point raised in the draft Para falls:-

(a) Interpretation of Rules or.....

(b) Audit methods and procedures or.....

(c) Higher audit.....

(d) Indicate the points at issue in brief.....

Note:- If more than one heading is involved, separate proforma dealing with each of the heading should be prepared.....

4.If the subject matter of the draft Para was dealt with in separate correspondence with CGDAs Office earlier cite reference to the previous correspondence.....

5. Whether the irregularities were detected in internal audit/test audit.

6. If detected in internal audit state:-

(a) Whether internal audit stepped in at the appropriate time giving the date on which the objection was raised.....

(b) Whether the irregularity was reported through the monthly report on the General State of Accounts, if so, give the month in which it was included; if not, state reasons therefor.

(c) Whether it was reported to the administrative authorities and if so, what was result.....

(d) After detection in internal audit whether the same was pursued vigorously with a view to finalising the case. The present position, in case not finalised, should be indicated.....

7. If not detected in internal audit in time but at a later date state in addition to the particulars in items 6(b), (c) and(d).....

(a) the month in which detected and the reasons for the delay.

(b) If no valid reasons exists for the delay, whether the disciplinary aspect of the case was considered and if so, with what result.

8. if not at all detected in internal audit but detected only by Test Audit Staff

(a) the reasons for non detection in internal audit.....

(b) if the non detection was due to a defective or absence of rule, why the same should be not pointed out in internal audit.

(c) Details of disciplinary action taken against the person(s) responsible for the failure with a self contained explanatory note indicating:-

(i) Whether the disciplinary aspect of the case was considered, and if so the details of the Officers/Estt. Involved, the extent of responsibility and the punishment awarded in each case.....

(ii) in case, disciplinary action was initiated but subsequently dropped, the reason therefore, and.....

(iii) in case disciplinary action was not considered necessary, the reason there for, and the Controller's views in the matter.....

(d) Whether the irregularity existed during the previous audit of the unit by Test Audit Staff and whether they also failed to detect on the previous occasion.....

9. Whether contents of the draft Para were brought to the notice of the Administrative authorities and discussed and if so with what result.....

10. What remedial measures were taken by the administrative authorities/or DAD to avoid a recurrence of the irregularity.....

11. Whether any disciplinary action has been taken by the admin authorities against the persons responsible and if so whether the controller was satisfied with the action taken, giving details of the nature of disciplinary action taken.....

12. Whether there was any tendency of dilatory attitude on the part of the administrative authority in the investigation of the case and taking disciplinary action and if so the action taken by the Controller in regard to the same.....

13. Whether prompt action was taken for stopping the irregularities of the nature pointed out and if not the action taken by the Controller.....

14. If the disciplinary action taken by the admin authorities is considered inadequate by the Test Audit, state whether the same has been viewed by the Controller in consultation with the admin authorities, after the receipt of the draft Para.....

15. Any other information on points not covered by the above which will be helpful for answering queries of the PAO on this Para.

PROFORMA 'B'

1. Name of the Unit.....

2. Period to which the irregularity pertains.....

3. Indicate in brief the point at issue in so far as the DAD is concerned.....

4. When and how was the irregularity detected whether in internal audit or by Test Audit.....

5. If not detected in internal audit or detected at a belated stage, state reasons therefor, and whether disciplinary aspect of the case was considered and if so, with what results.....

6. Whether the irregularity was reported through the report on the General State of Accounts, or of otherwise brought to the notice of the admin. Authorities or this office earlier. Given relevant details.

7. What remedial measures were taken by the Admin. Authorities/DAD to avoid recurrence of the irregularity.....

8. Any other information on points not covered by 1 to 7above, which may be considered worth bringing to the notice of CGDA.s Office.

SECTION 8

REPORTS – SCRUTINISING OF REPORTS AND RETURN FROM PAOs

25. The following reports and returns are received from the PAOs and sent to CGDA. The nature of action taken in brief explained below:-

Monthly Progress report of Dos II, Letters. Bills etc. (Para 13 of APPENDIX G to OM Part-X Vol.I)

26. The opening balances shown in PAOs reports will be verified with the closing balances of the last month's report. The figures given in the PAOs report will be consolidated in a tabular form. The consolidated report of PAOs will be rendered to AN Section in the IAF CDA-331 on or before 18th of each month.

The outstanding exhibited in the reports should be critically examined and SAOs/AOs asked to expedite clearance and to take remedial measures. Delay in rendition of the report, if any, should be brought to the notice of PAO.

Subject file on this account will also be maintained.

Statement of Complaints received in the PAOs

27. From the consolidated statement of monthly progress report of PAOs, the complaints received in a month will be tabulated in a separate statement on a comparative basis with those of the corresponding month of the previous quarter to examine the trend of the receipt of warranted complaints whether it on increase or decrease. The percentage of warranted complaints to that of the IRLAs maintained for each PAO and for organisation as a whole will be worked out for information. The incidence of warranted complaints if on high side should be pointed out to the PAOs with necessary directives to take remedial measures to reduce the receipt of warranted complaints. The above finding with a note will be submitted to G.O monthly.

Acquittance Rolls Progress Reports

28. The opening balances shown in the report by PAOs will be examined to ensure that they tally with the closing balances of last month's reports. The PAOs report will be generally scrutinised for their accuracy and ensure that it has been received in time. These will then be tabulated in a statement form for consolidation. The details of outstanding category-wise will also be tabulated. It will be ensured that the outstanding over 3 months old are being pursued by PAOs vigorously and cleared. The consolidated report with a note will be submitted to SAOs/AOs monthly by 10th and once in a quarter to G.O/Jt.CDA.

Subject file on this account will also be maintained.

If the outstanding shown in the PAOs reports reveal that large number of IRLAs from other PAOs/LPCs from other accounting officers are awaited and concerned parties will be addressed for taking expeditious action.

Monthly progress report of Review of IRLAs and ancillary item

29. It will be ensured that the reports are received in time. The opening balances will be checked with the closing balance of last month to ensure correctness. The report will be scrutinised for general correctness. It will be ensured that one third of the receipt due for review pertaining to a quarter(as shown in the report of quarterly programme) has been accounted by the PAOs. It should

be examined whether the progress achieved by PAOs is adequate or not. Wherever the progress is not up to the mark this should be brought to the notice of the PAO. Whenever heavy arrears are shown, PAOs concerned should be instructed suitably for clearance and to achieve a current state.

A subject file on this account will be maintained.

Monthly progress report on Imprest Accounts

30. It should be examined whether the opening balances under 'Observations/objections' tally with the closing balances of last month's report. The report will be consolidated in a statement form and submitted to SAOs/AOs monthly.

IRLA progress Report

31. The cross check between the current and last month report will be exercised to find out accuracy. Outstanding exhibited in item 8 of the report amplified in the explanatory statement attached with the progress report will be critically examined and abnormal outstanding will be pointed out for speedy clearance by taking suitable measures. NE IRLAs not closed to nil balances for some reason or other will be specifically brought to the notice of PAOs, for taking speedy action in consultation with ROS/Units with a view to eliminate their inclusion in the reports. If details in column 6 of the reports reveal that large number of IRLAs/LPCs are due from other PAOs/Accounting Officer, concerned parties will be addressed for expediting action in the matter. The format of the forms in which the IRLA Progress Report is submitted by the PAO together with the explanatory note & form of reference to the other PAOs for transfer IRLAs are given as Annexure I & II to this chapter.

A subject file on this account will be maintained.

The monthly reports are tabulated in two statements (1) for IRLAs required to be maintained and another (2) for IRLAs actually maintained. The figure under "Required to be maintained" will be intimated to Admin Section monthly by 22nd.

Report on Test audit objections outstanding for more than 3 months

32. A register of Test Audit Report is maintained in which each page allotted for each report/PAO. PAOs are rendering reports showing outstanding items over 3 months old. It will be ensured that PAOs are taking prompt action for settlement of Test Audit Objections and that no items are unduly prolonged for settlement.

From these reports a monthly statement of objections outstanding over 3 months will be prepared and passed on to 'AN' Section for exhibition in MPR rendered to CGDA.

Statement of Cash Losses

33. Monthly returns received from PAOs will be posted in a register maintained on IAF (CDA) 181. These statements are the basis for submission of quarterly statement of important cases of cash losses.

Quarterly/MONTHLY

34. (a) Monthly debit balance reports from PAOs

It will be ensured that the reports are received on or before the due date (5th of every month). It should be examined to see (1) whether the report contains all relevant details (2) the PAO has taken adequate action in sending alert memos in time (3) in repeated cases the action taken by PAO is adequate regarding reporting of cases to higher administrative authorities

(b) Completion report on Issue of statement of accounts

When all the PAOs reports are received it should be examined to see (1) whether the PAOs have issued statements of accounts in real debit balance cases on or before the target date and that in rest of the cases they have been issued by the due date (2) that there is no abnormal delay in issuing statement of accounts and delay, if any has been adequately explained and ensure that the reasons advanced are really genuine.

An office note on the subject will be put up for the information of G.O/CDA narrating the above factors. The delay on the part of PAOs in issuing statement of accounts where it is genuine will be fully explained to get it condoned by PCsDA/CsDA. If the delay is adversely commented upon the same will be conveyed to PAOs for rectification in future.

(c) Report on verification of qualifying service for pension of civilians paid from Defence Service Estimates (Para 180 OM Part X)

Rendition of this report from the PAOs maintaining accounts of civilians paid from Defence Service Estimates will be watched. This will be received from the PAO after the closing of accounts each month.

(d) Quarterly Programme for Review (Para 215 OM part X)

This report will be received from all the PAOs by 20th of the month preceding the quarter (March, June, September & December). This will be watched. Accuracy of the figures shown therein will be ensured. As and when the monthly progress report of review is received, it will be seen that the IRLAs shown in quarterly programme are taken into account for review.

(e) Financial advice

Items of financial advice rendered will be included in the quarterly reports prescribed. The PAOs reports form the basis for rendition of the report on the subject.

(f) Report on CEA

Report on Hostel Subsidy

} As Main Office has been asked to maintain statistics of the expenditure so that the total expenditure on a given date can be made available.
} Quarterly reports from PAOs on those items will be watched and record.

35. Blank

ANNUAL REPORTS

36. (a) **Audit of Service Books of civilians paid from DSE**

PAOs maintaining accounts of civilians paid from DSE will render these reports in April each year. Such reports rendered will be scrutinised to ensure that the PAOs have audited prescribed percentage of service books maintained by Regt/Corps. Reports from PAOs if not received in time will be called for. It will be ensured that the reports from the PAOs concerned have been received.

(b) Maintenance of Non-effective IRLAs

PAOs will render a report indicating the total number of NE accounts maintained as on 1st April each year. After all the reports from PAOs are received, the information contained in the reports will be passed on to Admin Section.

(c) Verification of Quarterly Nominal Rolls of units/formations (Para 67 & 179 OM Part X)

The Quarterly nominal rolls submitted by units/formations as per the periodicity mentioned in Para 67 & 179 will be checked by the PAO and render reports to the Main Office concerned by the stipulated date. Rendition of these reports by all the PAOs will be watched and non receipt of these will be scrutinised to see:-

(i) that all the nominal rolls of units/formations have been received by the PAOs and the reports submitted in the prescribed form.

(ii) that inordinate delay/non-submission of nominal rolls by any units/formation has been reported to higher administrative authority.

(iii) there is no delay in checking the nominal rolls after receipt in PAOs.

Non-submission of nominal rolls by Units/formations if any, as reported by PAOs will be reported to AHQ for issuing suitable instructions to units/formations.

After all the reports from the PAOs are received an office note on the subject containing the following information will be put up to the information of GO/JCDA/CDA.

(a) PAOs which have rendered completion report for the previous year/years. The position in regard to other PAOs will be explained.

(b) PAOs which have not rendered completion report for the previous year/years indicating the latest position in each case.

SECTION 9

REPORTS /RETURNS TO CGDA

QUARTERLY/Monthly

37.(a) Debtor balances in IRLAs (Para 13 of APPENDIX G to OM-X-Vol-I)

The monthly debit balance reports received from the PAOs are tabulated in a statement after exercising necessary scrutiny. The consolidated statement will be totalled and the report in the form of communication will be sent to CGDA by the stipulated time each month accompanied by two statements.

- 1.PAO-wise statement of debtor balances
- 2.Comparative statement of debtor balance for previous five quarters

(b) Financial Advice (Para 13 of APEENDIX G to OM-X-Vol-I)

Items of financial advice rendered to administrative authorities resulting in savings of expenditure from public exchequer will be reported to CGDA for consideration and circulation to other controllers. No monetary value is however laid down.

CGDA in his No.13009/AT-Coord dated 14.09.1972 has , however proposed that only those items should be included if the advice has resulted in savings up to certain monetary limits in respect of certain headings wherein the scope of rendering financial advice is possible on the part of Controllers. Items of financial advice not having any monetary value need not be reported. Collection of items will be taken from the reports of PAOs if they are found worth reporting.

(c) Progress reports on items included in AAC

Progress achieved in respect of outstanding reported through AAC is reported quarterly showing the position of cases as on 30th September, December, 31st March of the following year based on quarterly reports from PAOs.

(d) Management Information System

To be submitted by PCsDA/CsDA to HQrs Office by the 15th of the following month.

ANNUAL

Annual Audit Certificate (Para 16 of AOOENDIX G to OM X-Vol-I) (Para 535 Defence Audit Code)

38. Annual Audit Certificate for the organisation as a whole is submitted to CGDA based on certificates received from PAOs/Pay Section of Main Office.

SECTION 10

REPORTS/RETURNS TO ADMIN AUTHORITIES

39(a) Quarterly report regarding non-conduct of surprise check of each balances in imprest accounts

In these cases the objections are really against the Hqrs formation responsible for arranging the check. While pointing out the omission to the Hqrs formation to conduct surprise checks, PAOs, should also advise them to obtain the condonation orders from Army Hqrs. For non-compliance of the requirements prescribed in Para 37 FIPI. Cases where surprise check is not carried out for two consecutive quarters should be reported by the PAOs to the next higher formations.

In respect of units under DGBR/DG NCC as the condonation orders are to be obtained from these authorities PAOs should while pointing out the omission to Hqrs. Formations, ask them to obtain the condonation orders of AHQs/DGBR/DG NCC as the case may be. It is not necessary to keep these objections outstanding in the PAOs records till the condonation orders are actually received. They can be treated as settled when once the acknowledgment is received from the Hqrs. Formation.

A copy of the surprise check certificate will be sent to the DAO/PAODCDA/CDA concerned responsible for the inspection/audit of the accounts.

Cases of failure to conduct surprise checks will be reported to AHqrs/DGBR/DG NCC by this office. To enable this office to do so, PAOs will render quarterly lists in May, August, November and February to reach by 10th of these months, with the details of cases where surprise checks have not been done in the previous quarter.

(b) Non-receipt of Imprest Accounts on due dates will be reported to Admin authorities by PAOs under advice to Main Office. In such cases, the matter is taken up with higher administrative authorities by the Main Office. The format of the draft memo for such references is at annexure to this part.

(c) General State of Accounts

As the consolidated report of this office should reach the parties (Command HQrs) concerned by the 10th of the following month, the PAOs will render their reports so as to reach the Main Office by the 25th (30th in the case of the report of April) of the month for which reports are intended and the above dates should be strictly adhered to.

Commencing from the report for the month of April, 1972 only the following types of irregularities will be included in the year report:-

(i) Cases involving irregular maintenance or non-maintenance of accounts which, in the personal opinion of the PCsDA/CDA, have serious implications.

(ii) Cases in which the value of the financial irregularity or loss involved is Rs.5 lakhs or more in each cases.

(iii) Cases of serious irregularities which cannot be translated into financial terms, but which in the personal opinion of the Controller, should be brought to the notice of Army Commanders.

Fresh cases will reported on Proforma I. Cases which, in the personal opinion of the Controllers, are so important or significant as to be reported to the Ministry of Defence/Service HQrs/Ministry of Finance(Defence)will be included in part I of the Proforma I

Progress on cases included in the GSA will be reported through reports of subsequent months in the financial year on Proforma II. They will not, however, be carried forward in the next year's report.

For including fresh items in the report orders of the CDA are required to be obtained. Copies of the monthly reports are being rendered to Asst. Director of Audit, Defence Services.

SECTION 11

CEILING MONETARY LIMIT

40. The cases where the ceiling monetary limit of imprest has been exceeded by the units due to reason beyond their control, and in cases where the period is only for one day are put up to PCsDA/CsDA for waiver. It should be seen in these cases that the proposal for waiver contains the following particulars:-

- (i) The period involved.
- (ii) The actual balance held during that period.
- (iii) The amount of CML.
- (iv) The exact circumstances under which excess holding could not be avoided.
- (v) Whether the amount of balance was held in bank or in hand.
- (vi) Whether the excess was wiped by disbursement or by remittance back in to treasury and signed by PAO I/C. It should also be ensured that a certificate to the effect that the irregularity is not systematic and no financial loss is involved to the state is furnished.

SECTION 12

INDEMNITY BOND

41. Indemnity Bonds for disbursement of AFPP Fund moneys to persons other than subscribers or their nominees for Rs.5000 and below are required in the following instances:-

- (i) Payment of AFPP Fund money to a person other than a Hindu widow on behalf of minor child/children of the deceased subscriber without production of the Guardianship Certificate.
- (ii) Payment of AFPP Fund money to a person other than a family member of the deceased subscriber without production of the succession certificate.
- (iii) Payment of AFPP Fund money in respect of subscriber who becomes insane prior to retirements/discharge or absconded or whose whereabouts cannot be ascertained and who is duly declared to have quitted the service.

It should be ensured that the Bond of Indemnity is executed in form prescribed vide Govt. Of India Ministry of Defence OM No.92338/Org 4(CIV)(d)/11838/D (Civ-II) dated 11.10.1968. It should also be seen that in respect of item I above that an affidavit from the claimant to the effect that he/she is the in charge of the property of the minor(s) and looking after it or in the case of minor(s) has/have no property other than the AFPP Fund money claimed a certificate to the effect that the minor(s) is/are under his/her custody is furnished. A certificate from the OC Unit/Record Officer to the effect that the claimant is considered by him fit to receive the payment should be obtained. It should be ensured that the bond is executed on any durable plain paper and signed by the obligor and two sureties personally or by their respective constituted attorneys duly appointed by the power of attorney. In the case of a Hindu widow no indemnity bond and Guardianship Certificate is required irrespective of the amount involved. A certificate from the OC Unit/Record Officer to the effect that the interest of the mothers is not adverse to those of the minor children and she is fit to receive the payment should be obtained. In respect of cases at item(ii) and (iii) it should be ensured that the bond is executed on a stamped paper. In respect of item(iii) it should be seen that necessary Govt. Sanction exists.

The bonds will be scrutinised to see that they have been executed properly and will be put up to PCsDA/CsDA for acceptance.

Indemnity Bond executed by claimants of deceased subscribers will, after scrutiny, be submitted for orders of PCDA/CDA in an office note, as in Annex. III to this Chapter.

SECTION 13

MAINTENANCE OF PROVISIONAL PAYMENT REGISTER

42. Audit Section is responsible for the maintenance of a register for the purpose of recording individual cases where provisional payments of pay and allowances are ordered by the PCsDA/CsDA under the provisions contained in Para 54 Defence Audit Code.

(a) Certain typical cases where provisional payments are sought for by administrative authorities pending regularisation under Govt. Orders, or of other competent lower authorities and dealt with in audit section are given below;-

(b) Irregular re-enrolment of personnel who are discharged from their previous service, whilst in low medical category without declaring them medically fit by medical board but were subsequently found fit by a duly constituted medical board. Such personnel are continued to be retained in service pending regularisation of the irregular re-enrolment and continued retention in service by Government and provisional payment of pay and allowances are sought for.

(c) Re-enrolment of personnel who are subsequently found to be over aged then requiring the re-enrolment to be viewed as irregular. These personnel are retained in service by the Administrative authorities, pending regularisation of the irregularity under Govt. Orders or by such competent lower authority.

43. Simultaneously with rendition of audit reports to Army Hqrs for the purpose of regularisation of the irregular re-enrolment etc., an office note is submitted to the PCsDA/CsDA for obtaining his orders subject to confirmation from AHQ that Govt. Orders are likely to be issued regarding the case. These cases are then entered in the provisional payment Register maintained in accordance with the instruction contained in the 'Note' below Para 53 of Defence Audit Code giving details of Regtl. No., Rank, Name, the type of irregularity, No. And date of our audit report etc. The period for which provisional payments allowed initially is also recorded. In case where Army Hqrs. Confirm that Govt. Sanction is likely to be accorded and request for continuance of provisional payments, orders are obtained from the PCsDA/CsDA as above. The finalisation of the cases is watched through the medium of this register. Periodical reminders are issued to the Administrative authorities for expeditious settlement of each case.

SECTION 14

NON-REFUND OF SERVICE GRATUITY WITHIN 36 MONTHLY INSTALMENTS

44. With reference to Regulation 126(c) Pension Regs. Pt.I read in conjunction with item 7 table VI (referred in regulation 22 Pension Regulation Part II) 33.

CDA may relax condition 3 i.e., refund of former service gratuity in not more than 36 monthly instalments from the date of re-enrolment. It should be ensured in such cases that “_

1. The reason for the delay in commencement/completion of the refund are satisfactory.
2. The refund is effected in lump sum in cases of delay or more than 3 years from the date of re-enrolment.
3. In cases of belated commencement of recovery in instalments before 3 years from the date of enrolment arrears of instalments due up to the date of commencement of recovery should be recovered in lump sum.
4. A certificate is furnished by the PAO that the former service is otherwise countable for pension/gratuity under relevant rules.
5. That the termination of the former service is not due to dismissal.

After scrutiny of the case it will be submitted to PCsDA/CsDA for approval in the form of an office note.

SECTION 15

ADMITTING FORMER SERVICE CLAIM IN THE ABSENCE OF NECESSARY DOCUMENTS

45. With reference to item 1 of Table IV referred in Regs-20 Pension Regulations Part II, PCsDA/CsDA may admit former service claim even in the absence of necessary documents for such service if he is satisfied with the corroborative evidence of former service produced by the Record Office. It should be seen in such cases that the following corroborative evidence is furnished.

- (a) Former service sheet roll (reconstructed) if any
- (b) Discharge certificate from former service
- (c) Extract of long roll of the former Record Office.

It will be verified that the evidence furnished is specific regarding date of enrolment, date of discharge, nature of engagement and non-qualifying service, if any. In case of doubt, the case should be referred to Govt by PCsDA/CsDA for approval in the form of an office note. The format of the office note is given as Annexure IV to this chapter.

SECTION 16

GRATUITY CLAIMS PREFERRED AFTER 3 YEARS BUT WITH-IN 5 YEARS

46. With reference to Regulations 88E(ii) of Pension Regulations Part II Claims to gratuity processed after 3 years but within 5 years of the date on which they fell due is admitted by PCsDA/CsDA where the explanation for the delay is considered satisfactory. It should be seen that

(a) the explanation furnished for the delay is satisfactory and remedial measures have been taken by Record Office to avoid such delay.

(b) the claim is certified as otherwise admissible by the PAO. After due scrutiny the case will be put up to PCsDA/CsDA for approval, in the form of an office note.

Similarly, the cases of claims to gratuity already admitted but not paid where the claimant has applied for its payment within 5 years from the date on which the claim originally fell due will also be put up to the PCsDA/CsDA for approval in terms of Regs.91(c) P.R Part II.

SECTION 17

ANNUAL AUDIT CERTIFICATE

47. Annual Audit Certificate for a particular financial year is rendered to the CGDA by 1st August each year.

2. The certificate which is required to be signed by the PCsDA/CsDA should contain information on the following aspects:-

(a) Position of real debit balance as at the end of February of the year to which the Annual Audit Certificate relates (as an annexure).

(b) No. of cases of losses awaiting regularisation by Govt. Of India which are more than one year old (as an annexure).

(c) No. Of test audit objection and internal audit objections raised up to 31st March and outstanding as on 30th June of the same calendar year (as an annexure).

3. To enable the Main Office to render the AAC, PAOs and sections in Main Office will render the requisite certificates. On receipt of the certificates they will be scrutinised and the figures relating to cases of losses, test audit objections, internal audit objections will be tallied with the figures/details recorded in the register of financial irregularities, Register of test audit objections and reports on general state of accounts. 3 copies of the certificates are to be sent to the local test audit authorities for their verification.

4. After rendition of the AAC, the position of outstanding internal audit objections, cases awaiting regularisation, real debit balances and outstanding test audit objections will be intimated quarterly for the QE Sept, Dec. March. For this purpose the reports received from PAOs and sections in Main Office will be scrutinised and up to date position incorporated in the reports submitted to the CGDA.

5. The AAC for the Defence Services is printed in the Appropriation Accounts(Defence Services). On receipt of the same the position of items relating to our organisation should be verified and the correctness of the figures/details incorporated therein ensured. Detailed reports indicating the position of items appearing therein as on 30th June & 30th September will be rendered by 31st July & 31st October.

SECTION 18

REVIEW REPORTS

48. (a) The state of work in the PAOs is periodically reviewed, say once in half year, by the IDAS officers from the Main Office or any other IDAS officer holding charge of PAO as desired by the PCsDA/CsDA. For this purpose the programme of review should be drawn up in January and July every year and approval of the PCsDA/CsDA will be obtained for the same in advance. Certain IDAS officers holding direct charge of the PAOs are also entrusted with the review of nearby PAOs, under the charge of SAOs/AOs. The programme for their visit to such PAOs will also be received and the approval of PCsDA/CsDA obtained.

(b) At the time of taking up the review, the files containing the report Part I to V of the previous half year will be handed over for reference and the action, if any. Briefs on special points if any, which are required to be looked into at the time of review will also be given to the reviewing officer. In addition the list of points other than those included in Parts I to V of the review report, compiled with reference to the orders/instructions issued from time to time will also be handed over to the reviewing officers.

(c) On completion of review the review reports Part I to V will be put up to the PCsDA/CsDA with a brief note bringing out the normal features if any as brought out in the report. Necessary action to address to the PAO will be taken as per the directions of the PCsDA/CsDA. The review report will be kept in separate file and all correspondence relating to that report will be dealt with therein. Part I of the review report will be forwarded to the Admin Section for necessary action. Part II to V together with the annexure if any(induplicate) will be forwarded to the PAOs for furnishing their replies in duplicate copy of the annexure enclosed to the review report. The total No. of objections/observations raised will be noted in a register and the settlement of the same watched through this register.

(d) The review report(Part II to V) of IDAS officers holding direct charge of the PAOs who are entrusted with the review work of nearby PAOs under the charge of SAOs/AOs will also be received and put up to the PCsDA/CsDA. Action for the pursuit of the objection/observations to finality in respect of these reports will be taken up with the respective IDAS officers, unless special steps are considered necessary for watching the settlement of the objections included in the report in which case necessary action will be taken by the Main Office in consultation with the respective IDAS officer concerned.

(e) An independent set of all orders/instructions issued from time to time will be maintained by the task holder for the purpose of proposing suitable amendments/additions to the proforma for the report on the review of the PAOs.

It will be watched that reply from the PAO is received within one month of the receipt of Review Report in his office. In case Review Report is not finally settled within a period of 3 months the matter will be brought to the notice of the Group Officer. Delay of over six months in the final settlement of the Review Report will be brought to the notice of the PCsDA/CsDA.

49-55. Blank

ANNEXURES

ANNEXURE I

IRLA Progress Report for the month of -----PAO(ORs)

	Regulars	Reservists	NCC	Territorial Army ----- Pt. Em- Disem- others Staff bodied bodied Urban/ urban/ Provincial provincial			Reservists Mes/	Civilians
	1	2	3	4	5	6	7	8
1. No of IRLAs required to be maintained In the PAO(as per previous report)								
2.No. of IRLAs actually maintained on The last day of the previous month (as per previous report)								
3.(a) Total No. of IRLAs remaining to be Opened and/or incomplete on the last Date of the previous month (as per Previous report.								
(b) No of IRLAs required to be opened and/or Completed during the month.								
4. No. of IRLAs actually opened/completed During the month								
(a)New enrolments								
(b)Transfer in from other PAOs								
©Transfer in from other accounting offices								

- (d) Deserters rejoined
- (e) Reservists recalled to colours etc.

Total

ANNEXURE I – Contd.

	1	2	3	4	5	6	7	8
--	---	---	---	---	---	---	---	---

- 5.**No. of IRLAs remaining to be opened and/or Incomplete at the end of the month due to
- (a) Non-receipt of IRLAs from other PAOs
 - (b) Non-receipt of LPCs
 - © Non-receipt of enrolment DOsII Nominal Rolls
 - (d) Other cases (to be specified in remarks Column) (date of oldest in brackets)

Total

- 6.(a) Total No.of remaining to be closed on The last day of the previous month (as per Previous report)
- (b) No. of IRLAs required to be closed and/or Completed during the month

-
- 7.No. of IRLA actually closed during the month In respect of
- (a) Transfer out to other PAOs
 - (b) Transfer out to other Accounting to Officers
 - (c) Death/Discharge /Release

(d) Desertions

(e) Reserve

Total

8. No of IRLAs remaining to be closed at the end of the month

(a) Transfer out to other PAOs

(b) Transfer out to the Accounting Office

© Death/Discharge /Release

(d) Desertions

(e) Reserve(date of older outstanding in brackets)

Total

9. Total No of IRLAs required to be maintained on the
Last day of the month (Srl No 1-3(b)-6 (b)

10. Total No of IRLAs actually maintained on the last
Day of the month (srl No 2-4-7)

Certified that : Index cards have been opened for all newly opened IRLAs

Signature
Head of the PAO

ANNEXURE I Contd.

Explanation for the outstanding against serial No.8

	Regulars	Reservists	NCC	Pt.	TA	Civilians
	Staff					
Outstanding						
1. Terminal credit balance cases.						
(a) for less than 6 months						
(b) over 6 months but not more than a year						
© More than a year						
2. Outstanding Terminal debit balance cases for recovery/regularisation						
(a) for less than 6 months						
(b) over 6 months but not more than a year						
© More than a year						
3. Other cases						
(a) for less than 6 months						
(b) over 6 months but not more than a year						
© More than a year						
Total						

Note: (Date of oldest case to be shown in brackets)

Certified that: None of the cases at item 2 above fall under category wherein staff of DAD is responsible.

Signature of Head of the PAO

ANNEXURE I Contd.

Details of debit balance in NE Accounts over one year old

Year of outstanding	No. of cases at AHQ level	No. of cases at Command level	No. of cases with OC Unit/Records	Remarks
---------------------	------------------------------	----------------------------------	--------------------------------------	---------

Cite reference to the number & date of audit report to Main Office

Signature
Head of the PAO

ANNEXURE II

No. AT/

OFFICE OF THE PR.CONTROLLER/CONTROLLER OF DEFENCE ACCOUNTS_____

Dated20

To

The Addl.CDA/JCDA/DCDA/ACDA/SAO/AO I/C
PAO(ORs)

Sub: transfer of IRLAs to PAO(ORs)

It is seen from the IRLA progress report of PAO(ORs)..... for.....

That the IRLAs of the under mentioned personnel are still awaited from your PAO, and they were called for from your office from time to time. Please take urgent and special steps to transfer the wanting IRLAs to the PAO(ORs) under intimation to this office as large number of items, DOsII etc., are stated to be outstanding for want of these IRLAs. If transfer of IRLAs is held up due to non publication of Part II order, units concerned and Record Office may please be contacted urgently to expedite publication of Part II orders.

Deputy Controller of Defence Accounts

Copy forwarded for information to ACDA/AO I/C PAO(ORs)

ANNEXURE III

Office Note

AT/
OFFICE OF THE CDA
Dated.....

Sub: Final settlement of AFPP Fund Accounts Indemnity Bonds Acceptance of

Indemnity Bond executed by the claimant viz.....for AFPP Fund accumulations in respect of No.....received from the PAO(ORs).....for Rs.....(Rupees.....) is placed below for favour of acceptance by CDA/JCDA under the powers delegated under GSR 585.

2. Brief facts of the case leading to the execution of Indemnity Bond are given below:-

The circumstances which necessitated an Indemnity Bond inter-alia indicating whether there is nomination form in favour of the claimant or not.....

(b) Total amount payable.....

©Relationship of the claimant to the deceased subscriber.....

(d)In case where claimants are not members of the subscriber’s family whether any member of the family, other than the claimant, as legal heirs is living.....

(e)Circumstances in which the title of the claimant to received the amount is considered to be justified.....

(f) No. & date of the sanction accorded by the competent authority for the payment of AFPP Fund accumulation in the case of insane subscriber/deserters/dismissed subscribers whose whereabouts are not known.....

(g) Any other facts relevant to the cse.....

3. The AFPP Fund accumulations being less than Rs.5000 and in the absence of Nomination may be disbursed by the PAO to the persons concerned as laid down in Rule 9 of the AFPP Fund Rules on obtaining the Indemnity Bond.

4. The Indemnity Bond has been scrutinised and found to be in order.

5. Submitted

SO(A)/AAO

ANNEXURE IV

Proforma for submission of cases to the CDA for relaxation of condition 3 of Regulation 126(b) Pension Regulations Part I/waiver of production of former service documents/or the purpose of counting former service for Pension/Gratuity on re-enrolment.

1. Date of re-enrolment in current engagement in.....(present Unit)
2. Details of former service.....
3. Cause of discharge from former engagement.....
4. Details of former service gratuity.....
5. Details of recovery of former service gratuity, if any.....
6. Details of former service proposed to be counted.....
- 7.(a) Extent of delay in the refund of former service gratuity with reasons thereof.....

OR

- (b) Nature of former service document not forthcoming and details of corroborative evidence produced.....
8. Remarks of the Audit Section.....
9. Recommendation of the Group Officer.....
10. Orders of the CDA.....

CONCORDANCE TABLE

OLD PARA NUMBER	TITLE OF SUBJECT (OLD)	NEW PARA NUMBER	TITLE OF SUBJECT (NEW)	AUTHORITY	REMARKS
	PART- I CHAPTER 1 to 18		Annexure		
	CHAPTER – 1 PART II ORDERS PRELIMINARY SCRUTINY		CHAPTER – 1 PART II ORDERS PRELIMINARY SCRUTINY		
1	General	1	General		Retained
2	-	2	-	IT & SDC circular no.102 and 122/2013	modified
3		3			Retained
4		4			Retained
		4 (A)	Adjustment vouchers	IT &SDC circular no.132 dated 24/1/2014	New Para added
5-10	BLANK				Deleted
	CHAPTER -2 ENROLMENT PART II ORDER		CHAPTER -2 ENROLMENT PART II ORDER		
11	Scrutiny and action	5	Scrutiny and action		Retained
12	Procedure	6		IT & SDC circular no 46/2011 AT/I/3500/OM X REVISION DATED 24/6/2014	Modified
13	Card index			HQRs Letter No.AT/I/3500/OM X REVISION DATED 16/5/2014	Deleted

14-20	Blank				
	CHAPTER – 3 CLASSIFICATION, UPGRADING AND REMUSTERING		CHAPTER – 3 CLASSIFICATION, UPGRADING AND REMUSTERING		
21-23	Classification and upgrading	7-9	Classification and upgrading	SAI 1/S/98, 1/S/2008	Modified
24-28	Remustering	10 - 13	Remustering	Rule 26 of and Appdx 5 to pay & allowance regulations JCO/ORs (1979)	Modified
29-33	blank	14-15	Remustering/reduced to ranks post 1.1.2006	SAI 1/S/2008	New Para added
	CHAPTER-4 PROMOTION IN RANKS AND APPOINTMENTS		CHAPTER-4 PROMOTION IN RANKS AND APPOINTMENTS/ASSUR ED CAREER PROGRESSION/MODIFIE D ASSURED CAREER PROGRESSION		
34-38	Promotions	16-19	Promotions	Rule 25 of and Appdx 5 to pay & allowance regulations JCO/ORs (1979)	Modified
39	Pay fixation	20	Pay fixation	SAI 1/S/98,1/S/2008	Modified
40	Manual action			HQrs Letter No. AT/I/3510/Dolphin dated 11/11/2010	Deleted
41	blank	21	ACP/MACPS	GOI MOD Letter no 14 (1/99/D(AG) dated 7/8/2003	New Para added
42	blank	22 – 23	MACPS	GOI MOD letter no 14(1/99/D(AG) dated 30/5/2011	New Para added
43-45	blank				

	CHAPTER – 5 SERVICE INCREMENTS		CHAPTER – 5 SERVICE INCREMENTS/SPECIAL INCREMENTS		
46-52	Annual increments	24 – 30	Annual increments	SAI 1/S/98 and 1/S/2008	Retained/ modified
53	Manual action	-		HQrs Letter No.AT/1/3510/Dolphin dated 11/11/2010	Deleted
54-55	Special Increments	31 – 32	Special Increments	GOI MOD letter no B/37263(AG)/PS- 3(b)/2/109/D pay/services dated 14.10.1999 and GOI MOD letter no 1/(65)/2008/D/pay services dated 3/12/2008	New Para added
56-67	Blank	33	Blank		
	CHAPTER – 6 GOOD SERVICE PAY		CHAPTER – 6 GOOD SERVICE PAY		
68-76	Eligibility/condition s	34 – 42	Eligibility/conditions		Retained
77	Manual action				Deleted
78-82	Blank	43	Blank		
	CHAPTER – 7 PARACHUTE PAY/PARACHUTE RESERVE PAY		CHAPTER – 7 PARACHUTE PAY/PARACHUTE RESERVE PAY/SPECIAL FORCE COMMANDO ALLOWANCE/SPECIAL GROUP ALLOWANCE		
83-86	Parachute pay	44 – 47	Parachute pay	Rule 85- 95 and 100 of pay and allowance regulations	MODIFIED

		48	Special Force Commando allowances	Rule 103 of pay and allowance regulations	New Para added
		49	Strategic Force allowance	GOI MOD NO.56- TS/JS(O/N)2009 dated 8/6/2009 and SFC/4035/ADM (PC/11860/JS(O/N)/09 dated 26/10/2009 further amended vide No. SFC/4035/ADM (PC/44 TS/JS(O/N)/10 dated 15/4/2010	New Para added
		50	Special Security allowance	HQrs letter No.AT/l/13110/Vol VII dt 2/9/2008 , 17/9/2009 and 28/4/2011	New Para added
90-91	Blank				
	CHAPTER – 8 FORFEITURE OF PAY AND ALLOWANCES		CHAPTER – 8 FORFEITURE OF PAY AND ALLOWANCES		
92-94	Circumstances for forfeiture	52 – 56	Circumstances for forfeiture		Retained
95	Manual action			HQrs Letter No.AT/1/3510/Dolphin dated 11/11/2010	Deleted
96- 100	Blank	57	Blank		
	CHAPTER – 9 CLOTHING ALLOWANCES		CHAPTER – 9 CLOTHING ALLOWANCES		
101- 112	Clothing Allowance			CS NO 25/86 to Pay and allowance Regulations	Deleted

				(1979)	
		58	Special Clothing allowance	[GOI MOD letter No.20451/6/MI 20 (B)/256/II/D(GS III) dated.1.2.85]	New Para added
		59	Life cycle clothing allowance	GOI MOD Letter NO 20509/Cash/Allcs/Os-P-II/Doll Dated 11.9.2003.	New Para added
113-115	BLANK				
	CHAPTER 10 MUFTI CLOTHING ALLOWANCE		CHAPTER 10 MUFTI CLOTHING ALLOWANCE		
116-118	Conditions	60-62	Conditions		Para retained
119-123	BLANK	63	blank		
	CHAPTER 11 SPECIALCOMPENSATORY ALLOWANCE		CHAPTER 11 SPECIALCOMPENSATORY ALLOWANCE/ FIELD SERVICE CONCESSIONS		
124-126	Special compensatory allowance	64 - 66	Special compensatory allowance		Retained
127	Manual action			HQrs Letter No.AT/1/3510/Dolphin dated 11/11/2010	Deleted
128-132	Blank	67	FIELD SERVICE CONCESSIONS	GOI, MOD letter No. 1 (26)/97/XV/D (Pay/Services) dated 29.2.2000 & GOI, MoD, 1/54/2008/D(pay)/Services dt. 4.11.08]	New Para Inserted

		68	CHAFAA	GOI, MOD letter No. 1 (26)/97/XV/D (Pay/Services) dated 29.2.2000 & GOI, MoD, 1/54/2008/D(pay)/Services dt. 4.11.08]	New Para Insert
		69	SPECIAL COMPENSATORY (REMOTE) LOCALITY ALLOWANCE	GOI, MOD letter No. 1 (26)/97/XV/D (Pay/Services) dated 29.2.2000 & GOI, MoD, 1/54/2008/D(pay)/Services dt. 4.11.08]	New Para Insert
		70	SCCIA	GOI, MOD letter No. 1 (26)/97/XV/D (Pay/Services) dated 29.2.2000 & GOI, MoD, 1/54/2008/D(pay)/Services dt. 4.11.08]	New Para Insert
		71	SIACHEN ALLOW	GOI, MOD letter No. 1 (26)/97/XV/D (Pay/Services) dated 29.2.2000 & GOI, MoD, 1/54/2008/D(pay)/Services dt. 4.11.08]	New Para Insert
		72-73	Blank		
	CHAPTER 12 HIGH ALTITUDE ALLOWANC		CHAPTER 12 HIGH ALTITUDE ALLOWANCE High Altitude Area Allowance including uncongenial climate Allowance/Hill Compensatory allowanc		
133- 135	HAL/HAUCH	74 - 76	HAUCL/HAUCH/HAUCS	GOI MOD Letter No. 37269/AG/PS 3(a)/90/D(Pay/Services) dated 13.1.94	Modified
135	Manual action			HQrs Letter No.AT/1/3510/Dolphin	Deleted

				dated 11/11/2010	
137	Blank	77	HCA	[Rule 116, 117, 123 P & Regulations (ORs)].	New Para added
138-141	Blank	78	Blank		
	CHAPTER 13 ACTING ALLOWANCE – JCOs		CHAPTER 13 ACTING ALLOWANCE – JCOs		
142-144	Eligibility	79 - 81	Eligibility		Retained
145	Manual action			HQrs Letter No.AT/1/3510/Dolphin dated 11/11/2010	Deleted
		82	blank		
			Chapter 14 SPECIAL DUTY ALLOWANCES		New chapter added
146	Blank	83	Air Despatch Pay : “ADPAY”	[Rule 59, 60, P & A Regulations (ORs)] & GOI, MOD, 1/54/2008/D(pay)/Services dt. 4.11.08]	New Para added
147	Blank	84	Island Special (Duty) Allowance: “ISLNDA	[GOI, MOD No.1 (26)/97/V/D (Pay/Service) dated 29.2.2000]. & GOI, MoD, 1/54/2008/D(pay)/Services dt. 4.11.08]	New Para added
148	Blank	85	Instructional Allowance	GOI, MOD No.1 (26)/97/V/D (Pay/Service) dated 29.2.2000]. & GOI, MoD, 1/54/2008/D(pay)/Services	New Para added

				dt. 4.11.08]	
		86	Flying Pay for Infantry MMG Gunners	[Rule 84 as inserted vide CS No.130/IV/97 P & Regulations (ORs)] & GOI, MoD, 1/54/2008/D(pay)/Services dt. 4.11.08]	New Para added
		87	Aeronautical Technical Allowance: "AETECH"	GOI, MOD letter No. 1 (26)/97/XV/D (Pay/Services) dated 29.2.2000 & GOI, MoD, 1/54/2008/D(pay)/Services dt. 4.11.08]	New Para added
		88	Air Worthiness Certificate Allowance: "AIRWCA"	[GOI, MOD letter No. 1(26)/97/XIV/D (Pay/Services) dated 29.2.2000 GOI, MoD, 1/54/2008/D(pay)/Services dt. 4.11.08]	New Para added
		89	Special Group	UO NO. AT/I/13110/VII dated 24/8/2007 and as per GOI, MoD, and GOI Cabinet secretariat letter no F no 14(3)/2009/EA1.1.376 dated 20/7/2010 and GOI MOD letter No.1/54/2008/D(pay)/Servic es dt. 4.11.08]	New Para added
		90	HQrs 22 Establishment	GOI, Ministry of External Affairs letter No.EA/Estt/3/63 dated 13.1.65 and 1/6/2010/D/PAY/SERVICES dated 25.3.2013	New Para Added
		91	HARDSHIP ALLOWANCES	Hqrs. Letter No. AT/I/13110/vol VII dated 28/12/2011	New Para added
149- 150	Blank				

	CHAPTER 14 RATION ALLOWANCE		CHAPTER 15 RATION ALLOWANCE		
151	Ration allowance conditions	92	Ration allowance conditions	[Rule 172 (d) to (k) of Pay & Allce Regn (ORs)]	Modified
152- 153	Conditions	93-94	Conditions		Retained
154	LRA	95	LRA	GOI MOD no.90099/AG/PS 3(D)/(Pay/ser) dated 26/3/1996	Modified
155	Action			HQrs EDP instruction no.65	Deleted
156- 157	Audit points	96-97	Audit points		Retained
158		98	ISNRA	AI 18/76	New Para added
159- 162	Blank	99-100	blank		
	CHAPTER 15 CITY COMPENSATORY ALLOWANCE		CHAPTER 16 CITY COMPENSATORY ALLOWANCE		
163- 164	Admissibility	101-102	Admissibility		Retained
165- 169	BLANK	-			
	CHAPTER 16 HAIR CUTTING AND WASHING ALLOWANCE		CHAPTER 17 HAIR CUTTING AND WASHING ALLOWANCE		

		103	PMHA	GOI, MOD Letter No. 90099/AG/PS3(D)/152/D(Pay/Ser) dated 26/3/1996.	New Para added
170 (a)	Conditions	103(a)	Conditions		Retained
171	Conditions	104	Conditions	GOI, MOD Letter No. 90099/AG/PS3(D)/152/D(Pay/Ser) dated 26/3/1996.	Modified
172-176	Blank				
	CHAPTER 17 CHILDREN EDUCATION ALLOWANCE		CHAPTER 18 CHILDREN EDUCATION ALLOWANCE		
177-179		105-107			Retained
180	Conditions	108		GOI MOD Letter No.A/53277/AG/PS3(b)/552 1/98/D (AG) dated 28/12/1998	Modified
181	General	109	General		Retained
182-183	Rates and conditions	110	Rates and conditions		Retained
184	Procedure	111			Retained
		112	CEA on sixth CPC	GOI MOD letter No. 1(66)/2008/D (Pay / Services) dt. 25.2.2009, 31/8/2010 and 28/12/2011	New Para added
185-189	Blank				
	CHAPTER 18 REIMBURSEMENT OF TUTION FEES		CHAPTER 19 REIMBURSEMENT OF TUTION FEES		

190	Conditions	115	Conditions	GOI MOD letter No. 1(66)/2008/D (Pay / Services) dt. 25.2.2009	Modified
191-192	Audit points	116-117	Audit points		Retained
193	Audit points	118	Audit points in fifth CPC	GOI MOD letter No.A/53277/AG/PS3(b)/5521/98/D(AG) dated 28-12-1998)	Modified
194-198	Blank	-			
	CHAPTER 19 HOSTEL SUBSIDY		CHAPTER 20 HOSTEL SUBSIDY		
199	Provisions on the subject	119	Provisions on the subject		Retained
200	Scrutiny	120	Scrutiny	GOI, MOD LETTER NO.A53277/AG/PS 3 (b)/5521/98/D (AG) DATED 27.12.1998 and further modified as per MoD letter No. 1(66)/2008/D (Pay / Services) dt. 25.2.2009, 31/8/2010 and 28/12/2011	Modified
201(a)	Manual process			HQrs Letter No.AT/1/3510/Dolphin dated 11/11/2010	Deleted
202-206	Blank	121	blank		
	CHAPTER 20 CONVEYANCE ALLOWANCE/		CHAPTER 21 CONVEYANCE ALLOWANCE/ TRANSPORT ALLOWANCE(TPTL)		

207-213	Conveyance allowance	122-127		Rule 225,226 of Travel Regulations 1991 edition	Modified
		128-129	Transport allowance	GOI,MOD letter No:12630/TPTA/QMOVC/208/ D(Mov)/98 dt:20.2.98 and GOI,MOD letter No:12630/TPT-A/MOV/C/616/D(Mov)/98 dated 1.3.99.	New Para added
214-218	blank				
	CHAPTER 21 ROAD MILEAGE ALLOWANCE FOR ANNUAL LEAVE		CHAPTER 22 ROAD MILEAGE ALLOWANCE FOR ANNUAL LEAVE		
219-220	admissibility	130-131	Admissibility		Retained
221-225	Blank				
	CHAPTER 22 A W A R D S		CHAPTER 23 A W A R D S		
226	Rates	132	Rates	GOI,MOD Letter No:3(8)/98D(ceremonial) dated 18/3/1999 and modified vide No.GOI, MOD Letter No. 7(119)/2008-D(AG) dated 30-3-2011	Modified
227-231	Other awards	133-137	Other awards		Retained
232-236	blank				

	CHAPTER 23 ADVANCE FOR THE PURCHASE OF BICYCLE		CHAPTER 24 ADVANCE FOR THE PURCHASE OF BICYCLE		
237- 242	Conditions and procedure	138-142	Conditions and procedure		Retained
243- 247	Blank				
	CHAPTER 24 ADVANCES FOR THE PURCHASE OF MOTOR CYCLES SCOOTERS TO JCOs		CHAPTER 25 ADVANCES FOR THE PURCHASE OF MOTOR CYCLES SCOOTERS TO JCOs/HOUSE BUILDING ADVANCE		MODIFIED
248- 250	Motor cycle/scooter advance	143-145			Retained
		146	HBA	GOI MOD No. F.No.15(1)/2009/D(Pay/Serv ice) Dt. 24.7.2009 And 5.11.2009	New Para added
251- 255	BLANK	147-150	Blank		
	CHAPTER 25 AUDIT AND ADJUSTMENT OF ACQUITTANCE ROLLS		CHAPTER 26 AUDIT AND ADJUSTMENT OF ACQUITTANCE ROLLS		
256- 258	Scrutiny	151-153	Scrutiny		Retained
259- 262	Blank				

263	Acquittance roll for final settlement			HQRs Letter No .AT/1/3510/PC dated 5/1/2010	Deleted
264-266	Blank				
	CHAPTER 26 ADVANCE OF PAY TO RECRUITS		CHAPTER 27 ADVANCE OF PAY TO RECRUITS		
267-268	admissibility	154-155	Admissibility		Retained
269-273	Blank				
	CHAPTER 27 FAMILY ALLOTMENT MONEY ORDERS (FAMOs		CHAPTER 28 FAMILY ALLOTMENT MONEY ORDERS (FAMOs		
274-281	Procedures	156-163	Procedures		Retained
282-286	Blank				
	CHAPTER – 28 FESTIVAL ADVANCE		CHAPTER – 29 FESTIVAL ADVANCE		
287-288	Procedure	164-165	Procedure		Retained
289-293	Blank				
	CHAPTER 29 ADVANCE OF PAY – NATURAL CALAMITIES		CHAPTER 30 ADVANCE OF PAY – NATURAL CALAMITIES		
294-298	Procedure	168-169	Procedure		retained

299-303	Blank	170	Blank		
	CHAPTER-30 AFPP FUND RECOVERIES GENERAL		CHAPTER-31 AFPP FUND RECOVERIES GENERAL		
304-312	General	171-178	General		Retained
313-314	Action on Recovery of subscription	179-180	Action on Recovery of subscription	HQrs Letter No.AT/1/3510/Dolphin dated 11/11/2010	Modified
315-319	AFPP Fund summary			HQrs Letter No.AT/1/3510/Dolphin dated 11/11/2010	Deleted
320	Advances/Withdrawals	181	Advances/Withdrawals	GOI MOD letter No.B/36293/AG/PS3©2063/D(Pay/services) dated 09.10.1996	Modified
		182	Advances from AFPP Fund	GOI MOD letter No.B/36293/AG/PS3/2063/D/Services dt 9.10.1996	New Para added
		183	AFPP Fund Adjustment voucher	IT &SDC circular no.132 dated 24/1/2014	New Para added
		184-185	Blank		
321	Final settlement of AFPP Fund	186	Final settlement of AFPP Fund		Retained
322-323	Final settlement of AFPP Fund of death cases / DLI	187-188	Final settlement of AFPP Fund of death cases / DLI	GOI MOD letter No.55018/AG/PS3©/1250D(pay services) dated 21/6/1999	modified
324-326	blank	189-190	blank		
	CHAPTER – 31 POSTAL LIFE		CHAPTER – 32 POSTAL LIFE INSURANCE		

	INSURANCE				
327-331	Recovery procedures	191-195	Recovery procedures	IT & SDC circular no 152/2014	Para modified
332	Procedure			HQrs No.AT/1/3510/Dolphin dated 11/11/2010	deleted
333-337	Blank	196-198			
	CHAPTER – 32 INCOME TAX		CHAPTER – 33 INCOME TAX		
338-340	procedure	199-201	Procedure	As per Para 54 and 152 OM part X (2014)	Modified
341-345	Blank	202-205	Blank		
	CHAPTER – 33 MISCELLANEOUS DEBIT VOUCHERS		CHAPTER – 34 MISCELLANEOUS DEBIT VOUCHERS		
346-349	procedure	206-208	Procedure	HQrs Letter No.AT/1/3510/Dolphin dated 11/11/2010	Modified
350	Dak slips			HQrs Letter No.AT/1/3510/Dolphin dated 11/11/2010	deleted
		209-210	Reimbursement of Electricity charges	GOI MOD letter No. 9(1)/2005/D/works II dated 25/10/2005	New Para added
351-355	blank				
	CHAPTER – 34 REGIMENTAL CUTTINGS				
356-357	REGIMENTAL CUTTINGS			HQRs Letter No.AT/1/3500/OM X REVISION 16/5/2014	DELETED

358-360	BLANK				
	CHAPTER – 35 LEAVE		CHAPTER – 35 LEAVE		
361-363	Admissibility	211-213	Admissibility		Retained
364-366	Blank				DELETED
	CHAPTER 36 PAY AND LEAVE ENTITLEMENT TO PERSONNEL SUFFERING FROM PULMONARY TUBERCULOSIS OR LEPROSY		CHAPTER 36 PAY AND LEAVE ENTITLEMENT TO PERSONNEL SUFFERING FROM PULMONARY TUBERCULOSIS OR LEPROSY		
367-371	procedures	214-218	procedures		Retained
372-376	Blank	219-220	Blank		
377-378	CHAPTER 37 TRANSFER OF IRLAs BETWEEN UNITS OF THE SAME CORPS REGIMENT			HQRs Letter No.AT/1/3500/OM X REVISION 25.6.2014	DELETED
379-383	BLANK				
	CHAPTER - 38 TRANSFER OF IRLA BETWEEN PAOs		CHAPTER – 37- TRANSFER OF IRLA BETWEEN PAOs		
		221-222	Transfer of IRLA between PAO	HQRs EDP Instruction No138 dt 5/ 6/2006	New Para added
384-386	Procedures	223-226	Procedures	HQRs EDP Instruction No138 dt 5/6/2006	Modified

387-391	blank	227-230	Blank		
	CHAPTER – 39 TRANSFER TO FOREIGN COUNTRIES		CHAPTER – 38 TRANSFER TO FOREIGN COUNTRIES		
392	Procedure	231	Procedure		Retained
		232	Transfer on deputation to Embassy/High commission	HQRs EDP instruction 134 dated 9.9.2005	New Para added
393-397	Blank	233-235	Blank		
	CHAPTER 40 OUTFIT ALLOWANCE TO SERVICE PERSONNEL POSTED TO INDIAN MISSION ABROAD		CHAPTER 39 OUTFIT ALLOWANCE TO SERVICE PERSONNEL POSTED TO INDIAN MISSION ABROAD		
398-399	Procedure	236-237	Procedure		Retained
400-404	Blank	238-240	Blank		
	CHAPTER 41 RESERVISTS		CHAPTER 40 RESERVISTS		
405	Procedure	241	Procedure		Retained
		242	Blank		
406	Retaining fee			AI 1/S/76	deleted
407-412	Procedure	243-248	Procedure		Retained

413-417	Blank				
	CHAPTER 42 QUARTERLY CLOSING OF IRLAS		CHAPTER – 41 MONTHLY CLOSING OF IRLAS		
418	Procedure	249-255	Procedure	HQrs letter no. AT/1/3510/PC DATED 5/1/2010	Modified
419-423	Blank	256-257	Blank		
	CHAPTER43 PREPARATION OF SUMMARY AND CONSOLIDATED ABSTRACT OF RECEIPTS AND CHARGES		CHAPTER 42 CONSOLIDATION OF RECEIPTS AND CHARGES		
424-436	PREPARATION OF SUMMARY			HQrs Letter No.AT/1/3510/Dolphin dated 11/11/2010	Deleted
437-438	PreParation of abstract	258-259	PreParation of abstract	HQrs Letter No.AT/1/3510/Dolphin dated 11/11/2010	modified
439-443	Blank	260	Blank		
	CHAPTER – 44 STATEMENT OF ACCOUNT		CHAPTER – 43 STATEMENT OF ACCOUNT		
444	PreParation of statement	261-262	PreParation of statement	HQrs letter no. AT/1/3510/PC dated 5.1.2010	MODIFIED
445-449	blank				
	CHAPTER 45 REAL DEBIT		CHAPTER 44		

	BALANCE		DEBIT BALANCE		
450	Factors causing real debit balance			HQrs letter no. AT/1/3510/PC DATED 5/1/2010	Deleted
451-454	Action on real debit balance	263-265	Action on debit balance	HQrs letter no. AT/1/3510/PC DATED 5/1/2010	modified
455	Proforma of memo			HQrs Letter No.AT/1/3510/Dolphin dated 11/11/2010	Deleted
456-459	Blank	266-268	Blank		
	CHAPTER-46 FINAL SETTLEMENT OF ACCOUNT		CHAPTER-45 FINAL SETTLEMENT OF ACCOUNT		
460	Manual Procedure	269	Manual Procedure	IT & SDC circular no.2 dated 18/6/2012 and IT & SDC circular no 6 dated 12/10/2012	Modified
461-462	Procedure	270	Procedure		Retained
463-467	Blank	271-272	Blank		
	CHAPTER – 47 ACCOUNTS OF DESERTER		CHAPTER – 46 ACCOUNTS OF DESERTER		
468-472	Action	273-277	Action		Retained
473-477	Blank	278-280	Blank		
	CHAPTER – 48 AUTHORISATION OF FURTHER		CHAPTER – 47 AUTHORISATION OF FURTHER CREDITS		

	CREDITS				
478-481	Procedure	281-284	Procedure		Retained
482-486	Blank	285	Blank		
	CHAPTER -49 CHECK OF CLOSED PAYBOOK		CHAPTER -48 CHECK OF CLOSED PAYBOOK		
487-489	Procedure	286-288	procedure		Retained
490-494	Blank				
	CHAPTER – 50 YEARLY NOMINAL ROLL		CHAPTER 49 QUARTERLY NOMINAL ROLL		
495-497	Procedure	289-292	Procedure	IT & SDC circular 7 dated 21/1/2013	Modified
498-499	Manual procedure			IT & SDC circular 7 dated 21/1/2013	deleted
500-504	Blank	293-295	Blank		
	CHAPTER – 51 PAY ACCOUNT OF PERSONNEL DECLARED MISSING,KILLED IN ACTION OR POW		CHAPTER – 50 PAY ACCOUNT OF PERSONNEL DECLARED MISSING,KILLED IN ACTION OR POW		
505-511	Procedure	296-301	Procedure		Retained
512-516	Blank				
	CHAPTER – 52 SERVICE		CHAPTER –51 SERVICE GRATUTITY		

	GRATUTITY CLAIMS		CLAIMS		
517-520	Procedure for claim	302-305	Procedure for claim	GOI MOD Letter No.17(4)/2008/2/D PEN POLICY dated 12/11/2008	Modified
521-524	Blank	306	Blank		
	CHAPTER – 53 DEATH CUM RETIREMENT GRATUITY		CHAPTER – 52 DEATH CUM RETIREMENT GRATUITY		
525-526	Entitlements	307-308	Entitlements	GOI MOD Letter No.17(4)/2008/2/D PEN POLICY dated 12/11/2008	Modified
527-531	Blank	309-310	blank		
	CHAPTER – 54 CLAIMS FOR COUNTING FORMER SERVICE		CHAPTER – 53 CLAIMS FOR COUNTING FORMER SERVICE		
532-533	Scrutiny	311-312	Scrutiny		Retained
534-538	Blank				
	CHAPTER – 55 OUTFIT ALLOWANCE- JCOS GRANTED HONY COMM		CHAPTER – 54 OUTFIT ALLOWANCE- JCOS GRANTED HONY COMM		
539	Audit points/rate	313	Audit points/rate	GOI, MOD Letter No, 1/54/2008/D(pay)/Services dt. 4.11.08]	modified
540-544	Blank	314	Blank		

545	CHAPTER – 56 MAINTENANCE OF CARD INDEX			HQRs Letter No.AT/1/3500/OM X REVISION DATED 16/5/2014	CHAPTER DELETED
546- 550	Blank				
	CHAPTER – 57 AUDIT OF IMPREST ACCOUNTS		CHAPTER – 55 AUDIT OF IMPREST ACCOUNTS		
551- 556	Audit	315-320	Audit		Retained
557- 560	blank				
	CHAPTER – 58 SCRUTINY AND SCHEDULING OF ACR		CHAPTER – 56 SCRUTINY AND SCHEDULING OF ACR		
561- 564	Audit	321-324	Audit		Retained
565- 569	Blank				
	CHAPTER – 59 ISSUE OF CHEQUE BY IMPREST GROUP		CHAPTER – 57 ISSUE OF CHEQUE BY IMPREST		
570- 574	Conditions	325-329	Conditions	HQRS Letter No.AT/1/3510/PC DATED 5/1/2010	modified
575- 579	Blank	330	Blank		
	CHAPTER – 60 VERIFICATION OF PROOF OF PAYMENT OF MO		CHAPTER – 58 VERIFICATION OF PROOF OF PAYMENT OF MO REMITTANCE		

	REMITTANCE				
580	Procedure	331	Procedure		Retained
582	Verification of retaining fee			CS NO 120/1/93 to Pay and allowance Regulations	deleted
		332	blank		
583	CHAPTER – 61 BONUS			IT &SDC circular No.107/2013	Deleted
584-588	Blank				
	CHAPTER – 62 SOAP AND TOILET ALLOWANCE		CHAPTER –59 COMPOSITE PERSONAL MAINTENANCE ALLOWANCE (PMHA)		
589-592	Entitlement	333-334	Entitlement	GOI MOD Letter No. 90099/AG/PS3 (D)/512/D (Pay services) dated 26.3.96,	Modified
593-597	BLANK	335	Blank		
	CHAPTER – 63 CILQ		CHAPTER 60 CILQ/HRA/FAA		
598-599	CILQ	336-337	CILQ	Para 279-296 of pay and allowance and HQRs Letter No.AT/1/3429/VL II dated 17/11/86 and GOI MOD letter no 101(48)/2007/D(Q&C) dated 14/11/2008	Modified
		338-340	SNLQ/HRA/FAA	GOI MOD Letter No. 10/55/98/D (Q&C) dated 18/11/2008	New Para added
600-605	Blank	341-343	Blank		

	CHAPTER – 64 SHORT HAND ALLOWANCE		CHAPTER – 61 SHORT HAND ALLOWANCE		
606	Entitlement	344	Entitlement		retained
607- 610	Blank				
	CHAPTER – 65 CASH ALLOWNCE ON PERMANENT TRANSFER		CHAPTER 62 COMPOSITE TRANSFER GRANT		
611	Entitlement	345	Entitlement	Rule 70 (c) of TR 1991 and GOI MOD No.CTG/MOVE C/27D/MOV/14 DATED 9/5/2014	Modified
612- 615	Blank	346-347	Blank		
	CHAPTER 66 FINANCIAL RELIEF		CHAPTER 63 FINANCIAL RELIEF		
616	Procedure	348	Procedure		Retained
617- 620	Blank				
	CHAPTER -67 SUBSISTENCE ALLOWANCE		CHAPTER -64 SUBSISTENCE ALLOWANCE		
621- 625	ENTITLEMENT	349-353	ENTITLEMENT		RETAINED
626- 630	BLANK				
	CHAPTER – 68 OUT PATIENT TREATMENT IN CIVIL HOSPITALS		CHAPTER – 65 OUT PATIENT TREATMENT IN CIVIL HOSPITALS		

631-632	Procedure	354-355	Procedure		Retained
633-635	BLANK				
	CHAPTER – 69 ARMY GROUP INSURANCE		CHAPTER – 66 ARMY GROUP INSURANCE		
636-637	Rates	356-357	Rates		Modified
638-640	Blank	358-359	blank		
641-642	CHAPTER – 70 CONSERVANCY ALLOWANCE			SAI 1/S/98	DELETE
		360	CHAPTER – 67 IMTRAT	GOI MOD Letter No.71464/SDI/2782 C/D(GS-1) dated 27 th August 1962	NEW CHAPTER ADDED
		361-371	CHAPTER 68 TRANSPORTATION SECTION	Rule 70 to 85, 200 and 184 of TR (1991) HQrs letter No. AT/1/3510/MPS dated 20/3/2013	NEW CHAPTER ADDED
		372	Blank		
		373-374	CHAPTER 69 D SECTION	HQRs Letter No. AT/1/3510/PC dated 5/1/2010	NEW CHAPTER ADDED