

145

FAX/SPEED POST

Office of the Controller General of Defence Accounts

Jan Batar Road, Palam, Delhi Cantt - 110010

No.AT/I/16/Appx-I/Revised 2011/VI

Date: 27.05.2015

To

Subj: Forwarding of Appendix 'J' (Revised 2013) alongwith copies of its subsequent amendments.

Please find enclosed herewith a copy of Documentation Procedure JCOs/OR Appendix 'J' (Revised 2013) along with amendment No.1, 2 and 3 for further necessary action at your end. It may be noted that this Appendix-J' contains documentation procedure for **publication of DOs-II through HRMS 2.0**. Our Domain has already been made compatible with HRMS 2.0 (in addition to existing HR Suit).

2. As mentioned above the subject Documentation Procedure Appendix 'J' (Revised 2013) for JCOs/ORs is applicable for those units only where the DOsII are published through HRMS; in other words, the units where Revised Documentation Procedure Appendix-J (2013) is implemented and DOs II are published in revised format through HRMS).

3. It may be noted carefully that after implementation of the procedure, audit procedure of payment of CEA will undergo substantial change. Instructions regarding this change are enclosed (as Annexure) for information and onwards transmission to all PAOs under your jurisdiction for compliance alongwith necessary advisory. As these instructions, *inter-alia*, stipulate involvement of LAOs in the audit procedure for CEA claims, the same may be circulated to your LAOs also alongwith necessary advisory for compliance. However, in case of CEA DOs II **published through HR Suit**, the existing procedure for audit of the claims will continue to be followed.

It CGDA (AT-I) has approved.

Encls: 1 Copy of Appendix-J (Revised 2013)-copies

30

2. Annexure alongwith AG's Brach letter no. PC B/37900/CEA/AG/PS-3(P) dated 15.05.2015 containing instructions issued to units on Audit of CEA claims.

S. S.
Accounts Officer (AT-I)

Copy to-

1	The PCDA (O), Pune	For information with a request to follow the instructions on CEA as Annexed herewith. Matter may also be taken up with AHQ asking them to issue instructions to the Units to follow the revised/simplified procedure of CEA.
2	Dir, AG/PS-3(P) ADGPS, AG' Branch, IHQ of MoD (Army) Plot No. 108(West), Brassey Avenue Church Road, New Delhi-110011	For information and necessary action w.r.t. your letter PC B/37900/CEA/AG/PS-3(P) dated 15.05.2015.
3	AAG, AG's Branch MP 8(I of R) IHQ of MoD (Army) West Block-III, R K Purum New Delhi	For information and necessary action.
4	CDA IT & SDC Secunderabad	For information and necessary action.
5	AT- Coord Section, HQrs Office	For information and necessary action.
6	AT-I(Officers) Section, HQrs Office	For information and necessary action.
7	AT-VII Section, HQrs Office	For information and necessary action.

Sandip K
Accounts Officer (AT-I)

12

**Annexure to letter No. AT/I/16/Appendix-J/Revised 2011/VI dated
27.05.2015**

Subject: Instruction regarding simplified procedure for claiming Children Education Allowance: Revised Procedure: Army Officers/JCOs/ORs.

There has been a continuous request from the executive authorities and the field Controller's offices for simplification of the procedure for reimbursement of Children Education Allowance. The AG's Branch of IHQ of MoD made a proposal under their letter No PC/37900/AG/PS-3(P) dated 15/11/2012 for reimbursement of CEA based on Pt II Orders along with self certification and verification by the CO of the Unit/Controlling Officer proposing further for the post audit thereof by LAO. They further mentioned that in case of discrepancy, disciplinary action can be initiated against the officer who is responsible for signing Pt II Orders making, thus, the Controlling Officers responsible for maintaining the books at unit level.

In view of above, the proposal was examined in the light of MoD letter No 1 (66)/2008/D (Pay/Services) dated 25/02/2009 regarding CEA and the views expressed by the Controllers' offices. Para 3 of MoD letter dated 25/02/2009 states that the procedure under the scheme is to be kept simple so that the Officers/JCOs/ORs have no difficulty in claiming reimbursement. Accordingly, the following has been decided.

Henceforth, Form 1 to AO 15/90 to claim CEA will be completed by the Officer/JCO/OR and submitted in duplicate to the C.O./Controlling Officer duly self-certifying the original receipts enclosed with the Form 1 in support of his/her claim. One copy of the Form 1 will be forwarded with the Pt II Order to the PCDA(O) (Army PAC/ORs), as the case may be, and the other copy along with the original receipts will be retained by the Unit and kept safe with the unit copy of the Pt II Order.

Pt II Orders will be endorsed with a certificate by the C.O./Controlling Officer of the Unit to the effect that (a) self certified original receipts have been submitted by the individual along with Form 1 to AO 15/90 and the same have been checked, verified and found correct, (b) one copy of Form 1 to AO 15/90 and original receipts are held with the Unit for audit purpose by the LAO and the other copy of Form 1 to AO 15/90 is enclosed with this DO II.

A register will be opened by the Unit/Formation. Pt II Orders notifying the CEA published in a month will be entered in this register. It will contain the

details regarding Pt II Order number and item numbers of CEA included in the corresponding DO II. The register will be closed monthly by the Unit and submitted to the C.O of the unit for his signature.

6. **Action to be taken by PCDA(O) Pune/PAO (ORs) concerned**

- 6.1 Pt II Orders notifying CEA will continue to be audited as hither to before.
- 6.2 While auditing the Pt II Orders the compliance of Para 4 above will be ensured.
- 6.3 As mentioned at Para 3 above the original receipts will not be received in PCDA(O)/PAO, therefore, CEA will be reimbursed on the basis of Part II order accompanied with Form 1 to AO 15/90.
- 6.4 Observation letter (approved amount) (refer Para 7.7 below) received from the LAO will be acknowledged immediately, and cancellation of existing DO II and republication of fresh DO II with revised amount will be duly watched.

7. **Action to be taken by the LAO**

- 7.1 It will be ensured that CEA Register as per Para 5 above has been maintained properly and submitted monthly to the C.O. of the Unit.
- 7.2 LAO will take stock of all the Pt II Orders notifying CEA published during an audit cycle and he will audit 33% thereof.
- 7.3 It will be seen that Pt II Orders notifying grant of CEA are accompanied with the Form 1 to AO 15/90 duly completed by the individual along with self certified original receipts/bills.
- 7.4 Audit of the original receipts/bills will be conducted in the normal manner.
- 7.5 Items mentioned in the receipts/bills for which reimbursement of CEA is admissible as per Para 1 (e) of MoD letter No. 1 (66)/2008/D (Pay/Services) dated 25/02/2009 will be duly verified in audit.
- 7.6 The original receipts/bills of the CEA Pt II Orders selected for audit will be endorsed as "Audited" after completion of audit. The remaining non-selected original receipts/bills will be endorsed as "Cancelled" (Stamps/Seals may preferably be used for such endorsements).
- 7.7 The cases of irregularities, if any, will be brought to the notice of C.O. of the Unit. All efforts would be made to obtain satisfactory reply from the Unit. However, if the reply furnished is not considered satisfactory or no reply is furnished within 8 weeks, approved amount will be intimated to Unit concerned for cancellation of earlier DO II and republish the fresh DO II with the amount approved by LAO and copy endorsed to the PCDA (O) Pune or the PAO (ORs) concerned, as the case may be, for watching the cancellation of DOs II.

143

Acknowledgement from the PCDA (O)/PAO against the LAO letter (for approved amount) will be watched by the LAO. PCDA (O) Pune/PAO (DOs) wise register will be maintained by the LAO for this purpose.

In case of audit of CEA claims for units on War System of Accounting the following procedure is to be followed:

- a) The audit of the CEA claims in case of WSA units should be carried out at the Formation level as is being presently followed in case of Adm Check of Ration.
- b) The same can be perused at Formation level by LAO.
- c) In case the units move out from War System of Accounting (WSA) to Peace System of Accounting (PSA) post audit can be conducted by LAO during local audit of the units as applicable in peace system of accounting for the period during which the audit was not carried out while the unit under WSA.

As regard instructions on the subject for the Army units/formations, the same have already been issued by the AG's Branch vide their letter no. PC B/37900/CEA/AG/PS-3(P) dated 15.05.2015. A copy thereof is enclosed for reference.

The above system may be followed, where DOs II are published in revised format through HRMS 2.0. Where DOs II are published in HR Suit, status quo will be maintained.

[Handwritten Signature]
Accounts Officer (AT-I)