IMPORTANT CIRCULAR

No. A/V/CMP/DMS

Date: 6.03.2019

To

All Concerned

Sub: Monthly Certificate on Review of Sectional Compilation

During scrutiny, it has been observed that Monthly Certificate on Review of Sectional Compilation is being submitted in a very casual manner without verifying the data actual compiled during the month. This aspect has been viewed seriously by the Competent Authority.

With a view to ensure the correct status of review of sectional compilation and to avoid adverse comments, all concerned are enjoined upon to furnish the ibid certificate by the 5th of the following month in the prescribed format (as per enclosed Annexure ‘A’) in conformity to Para 289 (a) of OM Part II Vol-I. Further, also ensure that all payments made through cheques (020/81) and CMP i.e. Pay and Electronic Advices (020/91) have been compiled and duly verified and seen by SAO/ GO/ Jt. CDA/ Addl CDA.

Addl. CDA

Encls: As Above
Annexure-“A” (Revised Format)

(A) It is certified that the booking made in the compilation for the month of have been reviewed and found correct. Re-adjustment wherever required has been carried out in the next days of compilation. Accounts compiled in fictitious code heads & misclassification have also rectified in the next day’s accounts.

(B) **It is certified that all payments made through Cheques (020/81) and CMP (020/91) have been compiled and verified and seen by SAO/GO/DCDA/Addl CDA**

(C) It is certified that no DAD contingent expenditure has been booked to Service Heads.

(D) It is certified that accounting checks prescribed in para 71 of Defence Account Code have been carried out by the concerned SO(A)/AAOs/AOs/SAOs and Group Officer of the Account Section.

(E) The status of un-compiled/outstanding cash Accounts/Imprest Account is as under:-

<table>
<thead>
<tr>
<th>S</th>
<th>No</th>
<th>Nature of Account</th>
<th>Total No of Monthly Account</th>
<th>Opening Balance</th>
<th>No of Accounts received during the month</th>
<th>No of Accounts compiled during the month</th>
<th>Closing balance (No of Accounts not compiled)</th>
<th>Oldest month year</th>
<th>Month wise breakup uncompiled/outstanding Accounts under column 7</th>
<th>Reason for outstanding</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>Cash Assignments(GEs)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>#un compiled</td>
<td></td>
<td>#outstanding</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>Cash Assignments(ECHS)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>S &amp; S Imprest</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>Military farm Public fund Cash</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td>Other Imprest accounts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Total No of Monthly Accounts **Total No of released accounts to units in the Month

#Closing balance of un-compiled Accounts ##Closing balance of Accounts outstanding i.e not received
SOP FOR ACCOUNTING, COMPILATION AND ISSUE OF CERTIFICATE ON REVIEW OF COMPILATION BY DIFFERENT AUDIT SECTIONS ON CMP TRANSACTIONS

In order to bring about uniformity in e-payments made across various offices of the DAD, SBI CMP has been implemented in Defence Accounts Department.

2. SBI is the accredited bank in all non-Civil Ministries/Departments and SBI-CMP Branch, Mumbai is acting as e-FPB for e-payments in Defence.

3. SBI has customized its Cash Management Product for the Defence Accounts Department for making e-payment through a secured payment gateway. Towards this, SBI has developed a portal which is functioning as payment gateway for Defence payments with payment advice authenticated by digital signature.

The salient features of CMP are:

- CMP Centre work as link as well as e-Focal Point Branch for e-Payment to the beneficiaries through NEFT/RTGS etc. Payments files, in a prescribed format, are routed by Account Officers to CMP Portal for effecting e-payments. The CMP centre is the one point contact for defence payments.
- The system involves hosting of a secured web-portal which work as a payment gateway. There is a uniform and approved process across the country with a stricter Turn Around Time. Payments files are processed on the same day.
- Settlement of Fund with RBI CAS Nagpur is based on mandate without any physical instrument. Reimbursement of Funds is claimed from RBI only for and after the payment is effected.
- Daily updation of paid and unpaid data by CMP to all the Accounts Officers on the portal for online reconciliation of payments done on daily basis supported by payment scrolls.
- Accurate reporting mechanism of transactions and accounts. Scrolls uploaded on the portal contain full history of the transaction including payment reference number, date of payment, and date of settlement with RBI.
- Storage of all payment data in electronic form which can be retrieved in no time.
<table>
<thead>
<tr>
<th>Code Head</th>
<th>Receipts (+)</th>
<th>Receipts (-)</th>
<th>Code Head</th>
<th>Charges (+)</th>
<th>Charges (-)</th>
</tr>
</thead>
<tbody>
<tr>
<td>93/020/91 (PAO electronic advice)</td>
<td>25000</td>
<td></td>
<td>93/020/96</td>
<td>25000</td>
<td></td>
</tr>
</tbody>
</table>

5 In context of above Punching Medium it is considered that balances under code Head 93/020/91 at the end of the financial year would be zero or minimum on the Receipt side. The payment for the month of March which are due to be paid in April may be approved on CMP portal in the month of March itself along with Specific NPB date falling in the next Financial Year and accordingly the amount will be compiled in April i.e next Financial Year. In other words the amounts compiled, in current financial year in hand, should not be uploaded with NPB date falling in the next Financial Year.

Negligence on the above aspect causes differences between the amount compiled by different Audit Section as (+) Receipt and the amounts compiled by Accounts Section as (-) Receipt under code Head 93/020/91. Further non compilation of transacted amount at the end of Audit Sections also create the same difference.

6 As per Para 289(a) of OM Part II It is the responsibility of the compiling Section concerned to ensure that the classification given in the punching medium is absolutely correct. Further As per Para 289(b) of OM Part II Audit Sections will review their sectional compilations keeping in view all the points mentioned in para 289(a) and will invariably include in the certificates of review of compilations to be rendered by them to the Accounts Section in Main Office, that no erroneous/unusual compilation noticed by them as a result of review.

The HQrs letter bearing Number A/1/13640/Rev of Sec Com dated 17-06-2016 (placed below) instruct all Principal controllers/Controllers offices to furnish the “Monthly Review of Sectional Compilation Certificate” by 5th of the following month of compilation in the format prescribed as per Annexure “A” (placed below). As per existing practice the certificate from the different Audit Sections are also being received in the same format as Annexure “A”, which is based on Para 289(a) of OM Part-II. The language of the certificate is reproduced below
"It is certified that the booking made in the compilation for the month of ______ have been reviewed and found correct. Re-adjustment wherever required has been carried out in the next days of compilation. Accounts compiled in fictitious code heads & misclassification have also rectified in the next day's accounts."

The above statement does not seem sufficient as the certificate speaks about review of booking made in the compilation but bookings left out of compilation are not described. Hence the statement described in First point of Annexure "A" may be extended by adding that "all payments made through Cheques (020/81) and CMP i.e pay and electronic Advices (020/91) have been compiled. The revised format of certificate is enclosed herewith."