To

1) Col. Pratap Singh
   Col. FP
   HQ, Western Command
   Chandigarh-134107

2) Col. FP
   HQ 2 Corps
   Pin-908502
   C/o-56 APO

3) Col. FP
   HQ 9 Corps
   Pin-908509
   C/o-56 APOs

4) Col. FP
   HQ Army Training Command (Shimla)
   Pin-908548
   C/o-56 APO

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

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

A) Post Audit

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

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

   Pre Audit Bill for payment with Memo as under:

   Forwarding of Contingent Bill for PAYMENT out of (Name of Grant): Pre Audit.
2. Quarterly Submission and poor binding of Post Audit Accounts

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

3. Submission of ETG/Amenity Accounts

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

4. Incomplete Post Audit Accounts

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

5. Concerned LAO name is not mentioned on CRVs

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

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

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

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

-3rd-

(ANMOL AMAR SINGH)
Asst CDA(Misc)

Copy to:
1) IT & S Section.

: For uploading on pcda website.

(ANMOL AMAR SINGH)
Asst CDA(Misc)
Statement of Account of Expenditure pertaining to Annual Contingent Grant and Annual Stationary Grant

Unit/Formation/Establishment: ____________________________

For the period from ____________________________ to ____________________________

(The total amount released so far by CDA ____________________________)

<table>
<thead>
<tr>
<th>S. No</th>
<th>Voucher Ref. (Bill No./date) or other particulars</th>
<th>Name of the Supplier / Party</th>
<th>Item(s) purchased or any other particulars of expenditure</th>
<th>Quantity</th>
<th>Rate</th>
<th>ACG</th>
<th>ASG</th>
<th>Total</th>
<th>Cheque No. (Write &quot;Cash&quot; if payment made by cash)</th>
<th>Date</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

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

Date: ____________________________

(Signature QC Unit)

Name
Rank
Stamp
**SPECIMEN FORMAT**

**SUMMARY STATEMENT OF ACCOUNT**

Name of the Unit/Formation/Establishment

Address/Location

For the QE:

<table>
<thead>
<tr>
<th>Ser No</th>
<th>Particulars</th>
<th>ACG (Rs)</th>
<th>ASG (Rs)</th>
<th>Total (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Balance brought forward from previous quarter</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Amount received during the current quarter</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Expenditure incurred during the quarter</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Statement of account of expenditure enclosed)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Closing Balance</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Date: ____________________________

(Signature OC Unit)

Name / Rank / Stamp

---

PTO

[Signature]