To
Col. Praveen Kumar
Col. FP
HQ, Western Command
Chandimandir-134107

Sub:- Regarding Non submission of cash accounts within prescribed timeframes

It has been observed that Post Audit vouchers are being submitted by most of the unit on weekly, Monthly, bi-monthly and not quarterly/half yearly as per laid down procedure mentioned in Govt. of India, Min. of Defence letter no.10010/AI/FP-4/2421/2005-D(GS-I) dt.19/10/2005 & Appendices of Financial Regulation Part II. It leads to wrong diary and dilutes control mechanism. Pre-Audit or post audit should be stamped or written in bold on top of the pre audit bill or post audit vouchers so that wrong diarisation can be avoided by Receipt Section and same can be processed without delay.

It is mandatory adherence to provisions related to submission of account of expenditure particularly timeline for submission of accounts 15th of the following month of quarter ending(except ATG whose accounts are required to be submitted half yearly.)

It is pertinent to mention that as per Para 15 of annexure attached to MoD letter no.10010/ai/2421/2005-D(GS-I) dated 19.10.2005, non compliance of laid down norms in FR, DSR and relevant Govt. orders may be grounds for reverting back to pre-audit system in respect of defaulting units/formations/Establishments besides reporting such irregularities through MFAI/ Annual Audit Certificate, PCDA/CDA will be competent to decide if pre-audit system is to be re-enforced in respect of defaulting units.

You are requested to inform all army units which falls under administrative control of HQ Western command to follow strictly laid down procedure for submission of accounts during FY2019-2020. Failing which this office would be constrained to change payment system from post audit to pre audit in respect of defaulting units

Please accord it top priority.

Asstt. Controller

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