

EFFECTIVE HANDLING OF CP VOUCHERS AND WATCHING EXPENDITURE OVER ALLOTMENT

The AAO GE is responsible for the correct compilation of financial accounts and booking of expenditure in respect of the Division. The main document through which the expenditure is reflected is the Monthly Expenditure Return which is to be approved by the AAOGE.

2. For the DAD to function as effective Financial Advisor to the MES Division ,the AAO GE must have the following information systems in perfect order.

- (a) The code head-wise allotment position with reference to the Register of Appropriations which will be maintained under his supervision
- (b) An updated Abstract of Receipt and Charges which is to be posted on day to day basis
- (c) The balance available in the Cash Assignment released to the Unit
- (d) The Position on committed liabilities with reference to Supply orders placed on DGS&D.

3. Even though the UA Manual does not prescribe maintenance of Allotment Register by UA and the UA is required to watch expenditure over allotment through Register of Appropriations maintained by the MES under his supervision, The AAO GE may henceforth maintain manual Allotment Register in the following proforma which will reflect the position as existing in the Register of Appropriations, Abstract of Receipts and charges and the CP Vouchers

CODE HEAD:

CODE HEAD DESCRIPTION:

MTH	AMT ALLOTTE	AUTHY	AS PER PM	DIRECT BOOKING OF CP VRS	AS PER MER	PROGRESSIVE TOTAL

Separate pages may be opened for each code head. Before certifying the MER the AAOGE will consult this register.

4. The AAOGE must ensure posting in the Abstract of Receipt and Charges simultaneously with his operation of the Punching medium or the authentication of entries in the Cash book for issue of cheque as the case may be and should not allow the same to be accumulated for a consolidated posting, as this will not facilitate information on the current availability of funds instantly especially during the months of March.

5. The AAOGE is responsible to ensure that the Supply Orders placed on DGS&D are promptly followed up for its materialization. Where the items have not been received after the due date for supply order he must promptly bring the same to the notice of the GE for follow up action. The AAO GE shall constantly pursue with the Division for credit verification of DGS&D supplies immediately after receipt and shall ensure that the value of stores for which credit has been verified is immediately booking in the MER as Direct Booking of CP Vouchers besides the construction Accounts.

6. In order to perform the above functions effectively, the AAOGE shall maintain CP Vouchers register on the following proforma:

RUNNING CONTROL NO OF AAOGE	SUPPLY ORDER NO. & DATE	SUPPLY ORDER VALUE	DUE DATE FOR DELIVERY	CODE HEAD
1	2	3	4	5

AUTHORITY PLACING THE S.O	R.V.NO & DATE	ADJUSTED VALUE	MONTH & YEAR IN WHICH THE MER WAS DEBITED	REMARKS
6	7	8	9	10

The AAOGE shall ensure that all the Supply orders placed on DGS&D are received by him promptly. For this purpose he would need to watch for the continuity in serial nos in respect of supply orders placed by the GE within his powers under TABLE B of RMES. In other cases he should obtain confirmation from the GE that all supply orders earlier placed by the higher CFA in respect of the Division have been received. The AAOGE must continually review the Register and take up on day to day basis cases for which the PDC has expired and entries for credit verification in the register has not been completed. The AAO GE may draw the attention of GE to Para 7 of E-in-C Branch Army HQRs letter NoA/39636/E5 dated 9/6/93 which allows the GEs to book the expenditure in the construction accounts based on the Advance copy of the CP vouchers received directly from the Consignor and reflect the same in the MER. As per the above letter in case the advance copy is not received the RV will be priced as per details in the Supply Order and expenditure booked in the construction account and reflected in the MER subject to readjustment on receipt of regular vouchers through CDA. In any case the adjustment on account of CP vouchers will not be made through

punching medium as the DAD cells are responsible for operation of Punching medium in this regard.

7. The AAOGE shall make a summarized position of each code head for which the value of CP Vouchers received have to be booked in the MER and will ensure that the CP vouchers for which credit has been verified is promptly accounted for in the MER under preparation and will on no account allow it to be carried forward. The AAOGE may request GE to furnish immediately at the close of the financial year a list of CP vouchers which are outstanding as on 31st March and obtain confirmation that the stores have not been received in respect of the same. On receipt of this information the AAOGE should reconcile the same with his CP Vouchers register to ensure that all stores which should have been received by 31st March as per the due dates in the DGS&D Supply Orders placed have either been received, credit verified and accounted for in the MER of the same financial year or have been carried forward to the next financial year with reference to the certification from the GE that the stores for the same have not been received as on 31st March of the financial year.

8. Thus the AAOGE shall ensure that any given point of time the total funds available under a specific code head is instantly ascertainable with reference to the postings in the Allotment Register, Abstracts of Receipts and Charges and the CP Vouchers Register.

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