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BY REGISTERED POST

Principal Controller of Defence Accounts Department  
(Southern Command) Pune  
No.1, Finance Road, Pune-411001.

STORE/9/T- 2/REJ/BILL/CHT

Dated : 21/09/2017.

TO

(All CHT Units)

SUB: Regarding submission of CHT bills.

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Of late several routine shortcomings are observed during audit of CHT bills preferred by Units. With a view to facilitate the Units to have the CHT claims passed within a reasonable time, it is advised that a pre-scrutiny of bills may be conducted at the Unit/Formation level. The following audit requirements may invariably be complied before submission of CHT bills to this office.

1. As per GST Act 2017, w.e.f. 01/07/2017, recovery of GST on Goods & Services has become mandatory. It is seen from the Bills/Invoices generated on or after 01/07/17, GST is not found recovered, which is not acceptable in audit.
2. Claims may be submitted in pre-printed invoices only duly recovering/showing breakup of CGST & SGST, alongwith percentage of recovery.
3. GST No. & PAN No. should be invariably printed on all Cash Memos/Bills/Invoices.
4. Contract Agreement No. with date, should be mentioned in contingent bill.
5. Type of vehicle, whether AC or Non AC should be clearly mentioned in the invoice.
6. First 8 hrs/80Kms rate, extra per hour rate and extra per Km. rate should be specifically mentioned in the invoice as per CA (for Local & Outstation duties involving night halt)
7. Attested copies of Registration of vehicle and drivers license should be duly enclosed alongwith the bill.
8. Contractor's bill-IAFA-68 with TDS as applicable may be deducted by unit authorities.

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9. Contractor receipt in token of having received 95% payment duly signed by Contractor & attested by Unit authorities.
10. Copy of transport indent (IAFA 2150 in duplicate) indicating specific rank, name and basic pay of the user officer.
11. Utilization certificate, Night/Day halt Certificate, Consignment receipt for hiring heavy vehicles.
12. Car diary/duty slip duly signed by the user (light vehicle hiring)
13. Nominal roll of service personnel using the transport.
14. Certificate regarding non availability of the service transport from the competent authority.
15. Date wise abstract showing specific rates, Kms run, Extra Kms/hours and total amount.
16. Vehicle wise bill may be preferred.
17. Supply order, CST, CFA sanction as per AI 42/86, AI10/92 where hiring is not through contract.
18. Movement order/authority for move.
19. Requirement of vehicle is as per entitlement (ex: 3 Brigadiers can be accommodated in one car)
20. CHT not hired for temporary duties.
21. Cars not hired for journey to railway station/airport on temporary duty/posting as officers are entitled for RMA for this purpose.
22. Purpose for officer using CHT must be mentioned.
23. Nature of Official duty for which vehicle hired.

Please acknowledge receipt.