



रक्षा लेखा नियंत्रक का कार्यालय, गुवाहाटी उदयन विहार, नारंगी, गुवाहाटी-781171
OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS
UDAYAN VIHAR, NARANGI, GUWAHATI: 781171.
ई-मेल/e-mail:cda-guw@nic.in फैक्स/FAX:0361-2640204 फोन/Ph: 0361-2640394, 2641142.



Important Circular No. 37

No. GeM-GUW/05/Circular/Vol-II

Dated: 21.05.2021

To

- | | | | |
|-----------------------------------|---|------------------------------------|--|
| 1. HQrs 101 Area
PIN- 908101 | 2. HQrs 51 Sub Area PIN-
908651 | 3. HQrs. 41 Sub Area
PIN-908641 | 4. HQrs 4 Corps
PIN-908504 |
| 5. HQrs 3 Corps
PIN- 908503 | 6. HQrs 2 Mtn Div
PIN-908402 | 7. HQrs 5 Mtn Div
PIN-908405 | 8. HQrs 21 Mtn Div
PIN-908421 |
| 9. HQrs. 56 Inf Div
PIN-909456 | 10. HQrs. 57 Mtn Div
PIN-908457 | 11. HQrs.71 Inf Div
PIN-908471 | 12. The CO
FP (EC Kolkata),
C/o 99APO,
PIN-508942 |
| 13. CIJW School
PIN-900446 | 14.NCC Group HQr
Laithumehrah
Shillong-793003 | | |

Sub: Processing of GeM bills.

Ref: This office Cir No. 106 dated 03.07.2020, Cir No.107 dated 25.09.2020, Cir No. 05 dated 22.01.2021 Cir No. 08 dated 14.02.2021,Cir No.21 dated 05.03.2021 and CGDA IT & S Wing letter No. IT-9620GEM/1/2020-IT dated 23.03.2021.

Please refer to this office important circular cited under reference regarding processing of GeM online/offline bills by which some guidelines for processing of online GeM bills were issued to avoid rejections. However, it has again been observed that some of the Units are still not following the guideline resulting rejections and further delay in payment to the vendors. Non-compliance of above instruction may also lead to reverse penalty and further complication at later stage. Therefore, it is once again requested that the units under your jurisdiction may be instructed for strict adherence in the following points:

- Bills may be floated in GeM portal in **online mode only**. Bills rejected in online mode should be re-processed in online mode only duly rectifying the reasons for rejection. **If offline bills are floated by the Unit after online rejection adherence to CGDA IT & S Wing above letter should be ensured.**
- Those offline bills which cannot be received online due to **technical reasons at GeM portal** after complying with CGDA letter may be processed in offline. Such bills may be processed with separate contingent bill **against each CRAC**, contract, invoice, CRAC, urgency certificate, ink signed CFA sanction in revised Appx "K" of DPM 2009, CRV in duplicate, ink signed copy of ECS mandate and a cancelled cheque duly countersigned by the competent Authority. However, for such type of bills, competent authority has decided to relax the condition of requirement of higher CFA sanction in cases where unit is not able to push the bill due to technical reasons at GeM portal. However, other requirements e.g **Annexure-'A'** & **a certificated** by the competent authority will be same.
- Select correct payment method- CGDA, CDA21 for pre audit bills only. **No post audit bills to be submitted through GeM portal e.g ATG, ETG etc. Duplicate payments if any for the bill passed against post audit bill will be responsibility of the Unit authority.**
- Financial sanction must be uploaded strictly as per revised Appendix 'K' of DPM 2009 in original (ink signed by the CFA). All the details in financial sanction must be shown. IFA concurrence wherever is required to be uploaded with Financial sanction file.

- Uploading of **noting sheet, Xerox copy of sanction, unsigned copy of sanction and without date/stamp** will lead to rejection of the bill.
- Code head mentioned in the financial sanction will required to match with the code head of bill processed. **Proper selection of LCH & Sub-category** is required to selected to avoid rejections e.g. 85/415/01 (DGME cash), 85/415/01(ordnance), 85/415/01 (LPSS) etc.
- **Liquidated damages (LDs) should not be deducted** as the same will be deducted at this end. Waiver of LDs if any may be uploaded with financial sanction file, in absence of which LDs will be deducted.
- **Wrong selection of unit code** may lead to rejection due to non availability of fund etc.
- Some of the Units are still processing/according sanction of IT bills against old code heads, which has become obsolete. List of correct new code heads of IT Category are mentioned below:

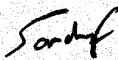
1. 85/433/01 (IT Hardware)
2. 85/433/02 (IT Software)
3. 85/433/03 (IT Internet)
4. 85/433/04 (IT Maintenance)
5. 85/433/05 (IT Stationery & Consumables) and
6. 85/433/06 (IT Training)

- Non-uploading of specimen signature may lead to rejection of the bill.
- Fund availability/exact amount of fund in the concerned code head for which bills has been processed may be ensured before processing of bills.
- Non-uploading of correct tax invoices showing applicable GST of CGST, SGST/IGST taxes may also lead to rejection of the bill.
- It has also been observed that **composite scheme dealers are supplying interstate goods and services**, which are against the GST Rules; hence procurement from such suppliers should be avoided. Further, it is also seen that in tax invoices of regular GST registered suppliers no tax break up is mentioned, which is against the GST Rules, hence bills should be submitted to this office with proper tax invoices.

2. The contents of this circular may please be disseminated to your lower formation with a direction to strictly follow the guidelines to avoid unnecessary complication at later stage and to show incorrect data/picture in GeM-portal.

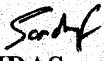
Necessary co-operation in this regard is highly solicited.

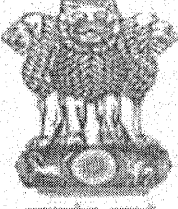

Encls: CGDA IT & S Wing letter No.IT-9620GEM/1/2020-IT; dated 23.03.2021.


(S.K.Yadav), IDAS
Dy. CDA (GeM-Cell)

Copy to:

The Officer in charge _____ for uploading the same on CDA Guwahati website.
IT &S Wing (Local)


(S.K.Yadav), IDAS
Dy. CDA (GeM-Cell)

 <p>सत्यमेव जयते</p>	<p>भारतसरकाररक्षामंत्रालय Government of India Ministry of Defence रक्षालेखाग्रहाणियंत्रक Controller General of Defence Accounts उलानबटारोड, पालम, दिल्लीछावनी-110010 Ulan Batar Road, Palam, Delhi Cantt – 110010 Ph- 011-25665863, 25665763 , Fax- 011-25675030 Email: cgdanewdelhi@nic.in</p>	
IT&S WING		
No: IT-9620GEM/1/2020-IT	Dated: 23/03/2021	

E-mail

To,
All the PCsDA/CsDA,

Sub: GeM Bills - offline bill processing – clarification regarding

This is with reference to this office letter no. IT-9620GEM/1/2020-IT Dated 18/08/2020 vide which the offline processing of GeM bills was allowed after endorsement by next higher CFA.

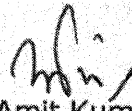
2 This office has received references from the stakeholders to waive off the requirements in cases where unit is not at fault. Therefore, it has been decided to relax the condition of requirement of higher CFA sanction in cases wherein the unit is not able to push the bill due to technical reasons at GeM portal.

3 An annexure duly indicating the action to be taken for processing of offline bill for each of the rejection reason is enclosed as annexure 'A'.

4 It is also informed that the offline bills can be processed with the approval of Group Officer. Approval details are to be captured in Tulip alongwith bill details to allow the system to check for duplicate bills.

5 A monthly report of such bills may be forwarded to HQrs office through email.

This has approval of Addl. CGDA,

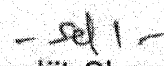

(Amit Kumar)
Sr. ACGDA(IT&S)

Copy to:
The OSCC

The HQrs GeM Cell
(Local)

The HQrs IFA wing
(Local)

For information please


(Kamaljit Oberoi)
Accounts Officer

Online GeM bills rejection reasons

S. No	Rejection Reason	Offline processing instructions
1	Incorrect Unit Code	The handling mechanism is being developed by GeM. If the bill is rejected for this reason, the unit may raise the ticket with GeM and submit the ticket number alongwith offline bill. Higher CFA sanction not required in this case.
2	Incorrect Code Head	Online resubmission facility provided by GeM. Unit may resubmit the bill in online manner
3	Insufficient Funds	--As above --
4	Financial Sanction not matching with that of supply order value	--As above --
5	Supply order quantity and amount not matching with that of Invoice and CRAC Data	Higher CFA sanction not required
6	PDF attachment not available	The document pulling facility provided in Tulip. The same may be used. If the document is still not available after pulling, the instance may be brought in the notice of HQrs office
7	Financial Advise PDF not available	
8	Supply order/Contract PDF not available	
9	Invoice PDF not available	
10	CRAC PDF not available	
11	Specimen signature in FA file not available	As at 2 above
12	Invoice not pertains to this contract	As at 1 above
13	Vendor Bank details not available/incomplete/incorrect	As at 1 above
14	Bill does not pertain to this CDA	As at 1 above
15	Incorrect Payment authority(Payment to be made by unit)	NA
16	Invalid code head subcategory	Online resubmission facility provided by GeM. Unit may resubmit the bill in online manner
17	Sub Category not available	Online resubmission facility provided by GeM. Unit may resubmit the bill in online manner
18	Bill file not available	As at 6 above
19	Bill amount not tallying with product total amount	Higher CFA sanction not required
20	Bill already processed offline	NA
21	Product details not available for this Transaction id	Higher CFA sanction not required
22	Duplicate Bill. GeM offline bill with same invoice details found paid.	NA
23	Bill pertains to prior cut-off date of implementation of GeM online bill processing	NA
24	Incorrect Project Code.	As at 1 above
25	FA PDF not pertains to this Supply Order.	Higher CFA sanction not required
26	Vendor GSTIN is missing.	No
27	Bill Can not be processed because UNIT Closed and LAC Issued.	NA
28	Financial sanction validity expired.	Higher CFA sanction not required