

PART-I

Management Review

Management Review

Sl. No.	Question	Response by PCsDA/CsDA office	Remarks of HQrs. Office Inspection/Review Team																								
1.	What is the sanctioned & posted strength as on ----- <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sl. NO.</th> <th style="text-align: center;">Category</th> <th style="text-align: center;">Authorized Strength</th> <th style="text-align: center;">Posted Strength</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">IDAS</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">SAO/AO</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">AAO/SO (A)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">4</td> <td style="text-align: center;">SA/Adr/Clerk</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">5</td> <td style="text-align: center;">MTS</td> <td></td> <td></td> </tr> </tbody> </table>	Sl. NO.	Category	Authorized Strength	Posted Strength	1	IDAS			2	SAO/AO			3	AAO/SO (A)			4	SA/Adr/Clerk			5	MTS				
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5	MTS																										
2.	What is the charter of duties of officers posted in office?																										
3.	What are the objectives of quality policy of your office in quantitative terms?																										
4.	Name of Management Representative (MR)/Quality Manager (QM), who is to see that quality system is established to ensure: (a) Proper liaison with Units/Formations. (b) Conducting of review of exercise (use) of delegated powers. (c) Analysis of complaints received and to suggest remedial																										

	<p>measures.</p> <p>(d) To suggest improvement in procedure for quality management review.</p> <p>(MR/QM will arrange Peer Reviews vide HQrs office letter No 13125/CGDA/Insp-I/Tour Prog dt 10.09.2010)</p>		
5.	When was last Management Review Meeting held in the office? What follow-up action was taken.		
6.	What problems relating to process and quality system have been noticed in your office?		
7.	Whether manuals / Govt orders / Instructions / SOPs / Checklists / updated Job description sheets are held in your office and the same are being utilized in day-to-day work.		
8.	What steps have been taken to bring improvement in the functioning and efficiency of your office?		
9.	What steps have been taken to achieve the objectives of efficiency, economy and transparency in the procurement process?		
10.	What steps have been taken to achieve the objectives of efficiency and transparency in passing bills/claims within stipulated period?		
11.	How many training programmes/conferences for the LAOs/AOGes/PAO (Ors) in your Command were organized?		
12.	What were the findings of peer assessment and evaluation on the review carried out?		
13.	Have the Quality Audit Groups (vide HQrs office letter dt 10.09.2010 mentioned at 4 above) been set up for internal		

	inspection?		
14.	Periodicity of Inspection of Sub-offices / Sections in Main office, to be carried out within your office jurisdiction and what has been the outcome?		
15.	Mention the procedure adopted to identify the training needs and providing training to officers/staff in your organization.		
16.	What steps have been taken to ensure that the staff observes regularity and punctuality in attendance and their absence is regularized promptly?		
17.	Whether Work Books are maintained in the prescribed format properly by all clerks/ auditors/ Sr. auditors, and disposals are marked therein, daily summary is made and the same are submitted to AAO daily and periodically to the AO I/C and Group Officer concerned.		
18.	Whether Daily Progress charts are prepared correctly by the Section and submitted to the AO I/C daily and periodically to GO/JCDA and queries thereon are dealt with promptly		
19.	Whether Subject files & Correspondence Files are being maintained properly, viz these are page numbered, "T" linked and are not allowed to turn bulky.		
20.	<u>Master Note books:</u> Confirm that Master Note Books are maintained properly in all the Sections and all important orders, Government letters,		

	decisions of CGDA/CDA/Addl CDA/JCDA are noted therein		
21.	<u>CSD/ Wet Canteen:</u> What are the arrangements made to run CSD/Wet canteens satisfactorily? Whether accounts in respect of these canteens are prepared in time and certified as satisfactory by audit?		
22.	What action is being taken on all important orders, Govt. orders, and decision of CGDA etc? Are these being discussed periodically in monthly GOs conference?		
23.	<u>Records:-</u> i) Please confirm that weeding out of records is done regularly and the current records, which are essentially required, are only kept duly arranged properly and neatly in the sections. ii) Please state whether the arrangement of Records, current as well as old is satisfactory. Also state whether old Records are weeded out promptly and sent to Record section after keeping a proper record thereof to ensure that space for keeping the records is properly utilized and details of such records, if required later, are available. iii) Please confirm that the Subject order files Zero ("0") series and records, against which objections and court cases are pending, are not weeded out/ destroyed.		
24.	<u>Registers:</u> (a) Confirm that the Registers as prescribed in Office Manual,		

	<p>Codes in various Govt. and departmental orders are being maintained in the prescribed forms /format.</p> <p>(b) Confirm that fly leaf instructions are pasted therein, opening certificates are endorsed, Control numbers are allotted to them, pages are numbered and submitted to the officers on due dates for their proper review. Please indicate the registers which although prescribed, are not being maintained / required, interalia stating reasons therefor.</p>		
25.	<p>How is it ensured that all bills, irrespective of their nature, are received only in the Record Section & under no circumstances are bills/Sy.bills/claims/contingent bills received by any Section direct?</p>		
26.	<p><u>Complaints</u></p> <p>Please confirm that action has been taken on complaints in general and on warranted complaints viz. complaints relating to death cases, SC/ST cases etc. in particular.</p> <p>(i) Whether committee to address complaints of sexual harassment has been constituted as per composition laid down?</p> <p>(ii) How many complaints have been received and were they investigated and settled satisfactorily?</p> <p>(iii) Name of the Grievance Officer of your organization and what mechanism for record & disposal of complaints has been established?</p>		

<p>27.</p>	<p><u>Vigilance</u></p> <p>i) Has a Vigilance Officer been nominated?</p> <p>ii) Please confirm that name, address, telephone Nos. of both residences as well as office of the Vigilance Officer have been displayed on a Board (Bilingual) at the entrance of the gate of the office.</p> <p>iii) Are the various prescribed Reports & Returns on the subject matter being forwarded to HQrs. office in time?</p> <p>iv) How many vigilance cases have been received and investigated?</p> <p>v) Indicate the nature & number of cases in which action has been initiated against the concerned persons.</p>		
<p>28.</p>	<p><u>COURT / CAT and Armed Force Tribunal Cases:-</u></p> <p>How many court / CAT and AFT cases are pending with the oldest date? State whether these are attended to on priority by furnishing necessary information being called for by the Govt. Counsels and adhering to the dates being given by the courts and that progress of these cases is being monitored through a register which is periodically reviewed by a senior officer. Has any Nodal Officer been nominated for co-ordinating this work?</p>		
<p>29.</p>	<p><u>Major Activities</u> :-</p> <p>Please state the major activities of your organization intimating</p>		

	<p>the time being taken to complete/resolve these activities in the following format:</p> <table border="1" data-bbox="338 288 1144 459"> <thead> <tr> <th data-bbox="338 288 479 459">Section</th> <th data-bbox="479 288 656 459">Major Activities.</th> <th data-bbox="656 288 896 459">Prescribed time Limit.</th> <th data-bbox="896 288 1144 459">Actual time which is being taken.</th> </tr> </thead> </table>	Section	Major Activities.	Prescribed time Limit.	Actual time which is being taken.		
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<p>30.</p>	<p><u>Value Added work:</u></p> <p>i) Please categorise the value added work (i.e. work which is directly related to the customers and their satisfaction) and work of routine nature.</p> <p>ii) What is the ratio of manpower deployed for value added work vis-à-vis work of routine nature?</p> <p>iii) What is the policy for deployment of manpower for the above categories of work?</p>						
<p>31.</p>	<p><u>ROC Meetings</u></p> <p>Are ROC meetings of JCM Level IV held quarterly and grievances of staff redressed promptly? When was the last meeting held and whether grievances/points raised in that meeting have been satisfactorily handled?</p>						
<p>32.</p>	<p><u>Identification of Initials:</u></p> <p>Whether the prescribed form for the identification of the initials of the AAOs and the Sr. Auditors/Auditors/Clerks being maintained and renewed annually on the 1st day of April?</p>						

33.	<p><u>DARC</u></p> <p>i) Whether properly constituted DARC is functional.</p> <p>ii) What is the infrastructure provided to DARC?</p> <p>iii) Are sports/recreational/cultural activities being undertaken under the aegis of DARC?</p>		
34.	<p><u>Promotion of Hindi:</u></p> <p>(i) Has an Official Language Implementation committee been set up in the office and are meetings of the committee held quarterly?</p> <p>(ii) Has any Parliamentary/other committee visited the office to review the progressive use of Hindi and what action has been taken on their reports?</p>		
35	<p><u>RTI Act</u></p> <p>(i) Name of CPIO for your organization?</p> <p>(ii) Name of Transparency Officer in your organization?</p>		

PART-II

Questionnaire in respect of different Sections of Controller's office

(Sample checks to be carried out by CGDA's Inspection Team)

SECTION-I
RECORD SECTION

Sl. No.	Question	Response by PCsDA/CsDA office	Remarks of HQrs. Office Inspection/Review Team
1.	How is Dak (both inward and outward) being watched?		
2.	How is CGDA dak being monitored?		
3.	<p><u>CENTRAL LIBRARY</u></p> <p>i) Has an up-to-date catalogue of all the books in the library been kept?</p> <p>ii) Have all the documents as per Para 32 of OM Pt-II Vol-I maintained in the library as well as those intended for CDA/Addl.CDA/Jt.CDA, been kept correctly up to date?</p> <p>iii) Are the books of Regulations, Army Instructions, Army Orders etc, and amendments thereto received for official use, distributed to various sections/sub offices without delay and their acknowledgements received?</p> <p>iv) Is the return of books issued to Sections/SAS candidates watched systematically?</p> <p>v) Is one copy of every current book of regulations including Departmental Codes and manuals, hand books, Gazettes and files of letters received from the various departments of the Govt. of</p>		

	<p>India, CGDA and Army, Naval and Air HQrs, placed in the Library and kept up to date?</p> <p>vi) Are all Army Instructions, Army Orders and other orders kept connected and cross referenced?</p> <p>vii) Is one copy of every previous edition of regulations and handbooks etc. kept to decide old queries/cases?</p>		
4.	<p><u>STATIONERY AND FORMS</u></p> <p>i) Have the annual indents for stationery and forms (including those received from sub offices) been sent to the appropriate authorities in time? Has any shortage of stationery items been observed?</p> <p>ii) Are all receipt and issues accounted for properly in the register and balance struck?</p> <p>iii) Has periodical stock-taking been carried out to ensure the correctness of the ground balance with the ledger balances?</p> <p>iv) Is NAC obtained before locally purchasing the stationery/forms?</p>		
5.	<p><u>POSTAL FRANKING MACHINE</u></p> <p>i) Whether postal franking machine is used in your office?</p> <p>ii) If yes, is the rebate being claimed by your office from the Postal authorities?</p> <p>iii) Is stock-taking of postage Accounts carried out in time & correct procedure followed for accounting the postage stamps?</p>		

SECTION-II
ADMINISTRATION SECTION

SI.NO.	Question	Response of PCsDA/CsDA office	Remarks of HQrs. Inspection/Review team
1.	<p><u>Lay Out:</u> Please comment on the general lay-out of office, cleanliness, ventilation State of furniture. Please confirm that lighting, fire fighting arrangements, drinking water and lavatory facilities have been adequately provided. Also, that separate recreation/tiffin room & toilet facilities exist for women employees.</p>		
2.	<p>OUTSTANDING PPOs (i) Indicate the number of cases where Pension Payment Orders have not yet been received from PCDA (P) Allahabad with the oldest date. (ii) Whether Pension Papers are being forwarded to PCDA (P) Allahabad six months prior to the date of retirement?</p>		
3.	<p>PENSION CASES (i) Whether the simplified pension procedure is being followed? (ii) Whether the record of the nomination forms for family pension and DCRG of DAD personnel on the strength of the office/sub-offices</p>		

	is being kept on the prescribed form? (iii) Whether the half-yearly lists are prepared on 1 st January and 1 st July each year of all Gazetted and Non-Gazetted employees who are due to retire within the next two years?																	
4.	Whether photocopies of APARs are being provided to all concerned and acknowledgements obtained?																	
5	Whether record of Right To Information (RTI) cases is being maintained and replies are being furnished in the stipulated time frame?																	
6.	Details of fund allotted/Expdr <table border="1" data-bbox="324 678 1079 912"> <thead> <tr> <th>Item</th> <th>Allotment</th> <th>Expenditure</th> </tr> </thead> <tbody> <tr> <td>Contingency</td> <td></td> <td></td> </tr> <tr> <td>TA/DA</td> <td></td> <td></td> </tr> <tr> <td>Civil works</td> <td></td> <td></td> </tr> <tr> <td>Any other</td> <td></td> <td></td> </tr> </tbody> </table>	Item	Allotment	Expenditure	Contingency			TA/DA			Civil works			Any other				
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7.	How is it being ensured that items purchased out of Govt. funds are accounted for properly in the dead stock/expendable register maintained for this purpose?																	
8	Whether annual physical verification of dead stock articles/computer hardware and software is being done regularly? If so, indicate the last date of annual stock verification done and also indicate discrepancy noticed, if any, and action taken thereon?																	
9.	i) What steps are being taken by CDA/PCDA to minimize the disbursement of cash. (ii) Has the cashier furnished security for appropriate amount and																	

	<p>executed security bond?</p> <p>(iii) Is Cash Book maintained properly in prescribed format under the supervision of the GO?</p> <p>(iv) Is cash in hand worked out at the close of each day and agreed with the balance as per "Cash In hand" column of the Cash Book and certified so in the Cash Book by the Cash Officer?</p> <p>(v) Are surprise checks of cash being conducted as laid down?</p> <p>(vi) Is Annual audit of Cash Book being carried out by the nominated IDAS officer and prescribed certificate regarding annual audit of cash being sent to HQrs. Office in time?</p> <p>(vii) Is register of Cash received, maintained on IAFA-616 and adjustment carried out as per Note-1 and 2 below para 100 of OM Part-II, Volume-I?</p> <p>(viii) Please indicate whether surprise check as per para 99 of OM Pt-II, Vol-I is being carried out in respect of Permanent Advance held by the PCsDA/CsDA?</p>		
10.	Mention amount of imprest and periodicity of recoupment of imprest.		
11.	<p>IDENTITY PASS</p> <p>i) Indicate the number of cases where identity passes have not yet been issued with the oldest date.</p> <p>ii) Indicate the number of cases where identity passes have not yet been returned by the persons who have been transferred out or retired with the oldest date.</p>		

<p>12.</p>	<p><u>IMMEDIATE RELIEF</u></p> <p>(i) In how many cases immediate relief was sanctioned to the families of the employees who died in service during the last 12 months?</p> <p>(ii) Was there any delay in making such payments and whether there is any case of such payment which has not yet been adjusted?</p>		
<p>13.</p>	<p><u>Quality of Service Books maintenance</u></p> <p>i) Indicate the total number of service books held by the office on the last date of the month preceding the inspection in r/o Officers & Staff.</p> <p>ii) Indicate the total number of service books which are yet to be opened with the oldest date.</p> <p>iii) Indicate the number of service books which are yet to be sent to other offices in respect of persons transferred out of command with the oldest date.</p> <p>iv) Indicate the number of service books which are yet to be received in respect of persons who are transferred to the command.</p> <p>v) Indicate the number of cases where acknowledgements for the service books sent to other offices are awaited with the oldest date.</p> <p>vi) Indicate the number of cases where service books received have yet not been acknowledged with the oldest date.</p> <p>vii) Indicate the number of service books which have not been audited during the spell of the last four year , with the oldest date.</p>		

	<p>viii) Indicate whether Part-II orders required to be entered in the Service Books are recorded therein. What is the monitoring mechanism for this?</p> <p>ix) Indicate the number of Pt-II orders yet to be actioned with the oldest date.</p> <p>x) What are the types of deficiencies noticed by AO/SAO/ACDA during annual scrutiny of 10% service books and remedial action taken?</p> <p>xi) In the case of NPS subscribers, whether PRAN has been entered in the Service Book at the time of initial appointment.</p> <p>xii) Retrieval of service books- how quickly can a service book be retrieved?</p> <p>xiii) What is the status of test checking of leave accounts in the Service Books?</p> <p>xiv) Whether entries in service Books are being got verified by the concerned employee once in two years.</p> <p>xv) Whether annual attestation of service books has been done for individuals older than 55 years.</p> <p>xvi) Whether index card is being maintained on IFA(CDA)-226 attached to Service Books indicating details of all transfers & appointments.</p> <p>xvii) Indicate the number of Service Books for which photocopy of service book has been handed over to individuals in terms of GFR-257(2).</p>		
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14.	Select one month D.V to see whether that all checks & prescribed audit drill has been applied while processing the bills/claims/advances for payments		
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SECTION-III
ACCOUNTS SECTION

SI No.	Question	Response by PCsDA/CsDA office	Remarks of HQrs Inspection/Review Team
1	Defence Proforma Account -		
(a)	Credit/ Debit Scrolls		
	(i) Whether the Main Scrolls are being maintained in the Registers and consecutive serial numbers of the Main Scrolls are watched.		
	(ii) Whether Bank wise/Dealing Branches wise records of the Daily Scrolls is being maintained and consecutive serial numbers of the Daily Scrolls (Receipt and Payment) are watched.		
	(iii) Whether proper records of non-receipt of instruments along with the Daily Scrolls is maintained and Receipts and Payments certificates are watched from the FPB/Dealing Branches.		
	(iv) Whether the mistakes/discrepancies in Scroll, resulting on account of erroneous entry of debit/credit, are rectified by the FPB through Error Scrolls and the continuity of the Error Scrolls is watched.		
	(v) Whether record of the Foreign transactions is being maintained in Annexure 'B' (Part-II) to HQrs Office circular letter No A/III/13348/FPBs/XXIV Dated 31-08-09 (A/Cs Section Circular No 42 of 08/2009).		
	(vi) Whether the Main Scrolls are returned to the FPB duly verified		

	within 24 hours of the receipt.		
	(vii) Whether the Debit/Credit Scrolls are being compiled on the last working day of the month.		
	(viii) Whether the DMS is received from the FPB by 3rd of each month and the verified copy of the DMS returned to the FPB within three days of receipt.		
	(ix) Whether the record of the verification of the DMS is maintained in Annexure 'C' Part-I to HQrs Office letter No A/III/13348/FPBs/XXIV Dated 31-08-09 (A/Cs Section Circular No 42 of 08/2009).		
	(x) The Monthly Settlement Statement received from the SBI GAD, Mumbai duly verified is returned to the SBI GAD, Mumbai by 18 th of the following month or by the date as prescribed by them.		
(b)	Reconciliation of RB Deposits Figures.		
	(i) Whether reconciliation of Inter-Governmental Advice at RBI CAS Nagpur, reconciliation of transactions at RBI, PAD Branches, reconciliation of transactions put through by the Agency Banks and summary of RB Deposits and Suspense compiled is being carried out /maintained in the Annexures 'A' 'B' 'C' and 'D' to HQrs Office circular letter No A/III/13348/FPBs/XXIV Dated 31-08-09 (A/Cs Section Circular No 42 of 08/2009).		
	(ii) Whether the details of the RB Deposits (021/00) including details of discrepant items are being maintained in the 'RB Deposit Register'		

(c)	Delayed Remittances of Government Receipts into Government Account		
	(i) Whether the aspect of delayed remittances of Government receipts into Government Account is being examined and the details of such delayed cases maintained in the format as prescribed by the HQrs Office vide circular letter no A/III/12157/LXXIX/Recovery dt 12-03-2008 and claims raised against the Focal Point Branch.		
	(ii) Whether the Quarterly report to HQrs Office is being sent correctly and in time.		
(d)	Double/excess reimbursement claimed by the PSBs		
	(i) Whether the aspect of double/excess reimbursement to PSBs is being examined in terms of HQrs Office letter No.A/III/12157/XXIX/Recovery dt. 12.03.2008.		
	(ii) The cases where double/excess reimbursement has been claimed by the PSB are being watched in Annexure 'C' to HQrs Office letter No A/III/13348/FPBs/XXIV Dated 31-08-09 (A/Cs Section Circular No 42 of 08/2009).		
(e)	MROs:		
	(i)What is the total outstanding amount under the head (0/020/80)		
	(ii)Year-wise break up of the outstanding DMROs		
	(iii) Please confirm that copies of DMROs received from the FPBs and copies of OMROs adjusted by the Audit Sections are posted in the registers monthly		

	(iv) Please confirm that copies of the DMROs remaining unlinked at the end of each quarter are extracted to the concerned Audit Section in terms of Para 94 (viii) of Defence Account Code.		
	(v) What is the total amount of unlinked OMROs, year-wise upto the end of last year with the oldest date?		
	(vi) Whether the unlinked OMROs have been posted in the MROs registers with a distinct ink (preferably red ink) with a view to identify such OMROs distinctly and matter taken up with the FPB to call for copy of the DMROs .		
	(vii) Please confirm that the total amount of the DMROs posted monthly in the register agrees with the monthly compilation: whether a proper reconciliation in this regard is made in the registers.		
	(viii) Please confirm that the amount of the OMROs posted monthly in the register agrees with the monthly compilation: whether a proper reconciliation in this regard is made in the registers.		
	(ix) Please confirm that the monthly balances of outstanding DMROs are worked out in the registers.		
	(x) If the MROs are maintained in more than one register, whether the consolidated progressive balances of outstanding DMROs agree with the figures reflected in the Annual Review of Balances		

(f)	Linking of Paid Cheques with Schedule III		
	(i)What is the total amount outstanding under Cheques and Bills (020/81) with year-wise break up?		
	(ii) What is the oldest month of linking of paid cheques with corresponding entries in Schedule-III?		
	(iii)Is there a mechanism to watch the receipt of Schedule III from all Sub-Offices and 'D' Section of the Main Office?		
	(iv)Whether test check of the 'Linking and Pairing done by the task holder is being carried out in terms of Para 186 of OM-II Vol-I.		
	(v) Whether the progressive number of the paid cheques remaining unlinked in Schedule III after validity period are extracted monthly to the FPB/concerned Bank/treasury monthly for calling for the certificates of payments in terms of Para 95 (ix) of Defence Account Code.		
	(vi)Please confirm that the totals of Schedule III for all Audit Sections / Sub-Offices are reconciled with the monthly compilation of Cheques and Bills.		
	(vii)Please confirm that the amounts of the Debit Scrolls compiled during the month agree with the compiled actuals.		
	(viii) Please confirm that the aggregate amount of the Debit Scrolls compiled, cheques cancelled and cheques withdrawn during the month agree with the outstanding balances under "Cheques and Bills".		

	(ix) Please confirm that the progressive balances of outstanding amount under 'cheques and bills' (020/81) agree with the progressive figures reflected in the Annual Review of Balances.		
(g)	Settlement Accounts		
	(i)What is total amount outstanding against each department i. e Railways, Department of Post, Department of Supply, CCA MEA etc?		
	(ii)Please confirm that Settlement Accounts received from the Railways, Department of Post, Department of Supply, CCA MEA etc are maintained in the correct format as prescribed in the Defence Account Code		
	(iii)What is the department- wise, year-wise break up of the outstanding amount?		
	(iv)Please confirm that clearance memo received during the year has been adjusted and that the figures of the RB Deposits agree with the RB CAS Advice and compiled actuals.		
	(v)Please confirm that while reviewing the registers monthly, outstanding items have been listed out to the concerned Sub-Offices / Audit sections.		
	(vi) Please confirm that a monthly settlement account from the concerned departments working up to the total net debit or credit which is being advised to the RBI CAS during the month in terms of Para 96 (ix) of Defence Account Code.		
	(vii) Please confirm that outward transactions are initiated against the Departments through 'Adjusting Account' (Major Heads- 8787 and 8788).		

	(viii) Please confirm that outward transactions booked by the Audit Sections / Sub-Offices are reconciled with the Sectional compilation and vouchers where awaited are called for.		
	(ix) Please confirm that at the end of each month, a monthly settlement account showing the aggregate position of the advice issued during the month is sent to the concerned PAO of the department in terms of Para 97 of Defence Account Code in respect of outward transactions.		
2	Suspense Account		
(a)	PAO/AG Suspense: Please confirm that		
	(i) Inward and Outward transactions are maintained in the PAO Suspense Register as prescribed in the Defence Account Code.		
	(ii) Monthly reconciliation of Suspense operated by the Audit Section and the vouchers received from the Audit Sections / Sub-Offices is carried out and vouchers under reference are being called for.		
	(iii) Please indicate the total amount outstanding with year wise break up where the claims have been raised against the but Cheques are awaited from the PAOs.		
	(iv) Please indicate the total amount outstanding with year wise break up where the claims have to be raised		
	(v) Please indicate the total amount outstanding with year wise break up where cheques are to be issued.		
	(vi) Please confirm that monthly review has been carried out in respect of outstanding cases and reminders being issued regularly.		

(b)	Suspense Heads under Major Head 8659		
	(i) Please confirm that complete details of each discrepancy booked to PSB Suspense (020/76) and RB Suspense Unclassified (020/83) is maintained in the RB Deposits Register (or subsidiary register like discrepancy register)		
	(ii) Please confirm that year-wise break up of outstanding Suspense under each head is maintained.		
	(iii) Please confirm that the details of all Suspense balances under Minor Head 140 are being maintained in the broad sheets in IAFA-195 for original debits and IAFA-525 for original credits and clearance is being watched from these registers on monthly basis.		
	(iv) Please confirm that balances in respect of Misc Suspense Register for prefix categories i.e. 75/020/61, 28/020/61, 29/020/61 and 30/020/61 are maintained in the registers.		
	(v) Whether quarterly progress of Suspense Head under Major Head 8551, 8659, 8670 and 8677 is submitted to PCDA/CDA in terms of HQrs Office letter No A/I/12273/Accts/2007-08 dt 01-05-08 as amended vide letter No A/I/12273/ROB/Gen/2007-08 dt 10-07-08 and report rendered to HQrs Office?		
3	Debt Head Registers (DHRs): Please confirm that		
	(i) DHRs are maintained in the prescribed format i.e. IAF (CDA)-51		
	(ii) The Instructions contained in Para's 223 to 229 of Defence Accounts Code, Paras 158 to 166 of OM-II Vol-I and instructions contained in the Fly Leaf Instructions are being followed		

	(iii) Schedule of recoveries are posted regularly in the DHRs and wanting recoveries are watched.		
	(iv) Monthly reconciliation of recoveries posted in the registers is being carried out with reference to the compiled actuals.		
	(v) The progressive balances for all the DHRs agree with the balances reflected in the Annual Review of Balances.		
	(vi) Exchange Accounts are operated to pass on the debit balances in transfer out cases.		
	(vii) The debit balances are being watched in transfer in cases.		
	(viii) Insurance cover/Mortgage bonds/Sale deeds etc. are watched and intimation received is recorded in the Remarks column of the DHRs in terms of Fly Leaf Instructions.		
	(ix) The intimation of the Mortgage bonds recorded in the 'Remarks Column' of DHRs is linked with the serial number of register of Mortgage Bond.		
	(xi) The acknowledgements for acceptance of balances outstanding as on 31st March are obtained from the individuals concerned and recorded in the Remarks Column of the DHR.		
4	Register of Mortgage Deeds: Please confirm that :-		
	(i) The register is maintained in the prescribed format i.e. IAFA-505.		
	(ii) At the time of handing/taking over the charge, an endorsement regarding proper handing taking over the sale deeds is invariably made.		

	(iii) Insurance bonds in respect of Motor Car/ Motor Cycle Advances are watched and recorded in the register in terms of Fly Leaf Instruction No 8. The entries of the DHRs and Mortgage bond Registers are linked vice-versa in terms of Fly Leaf Instructions No 6 of the register.		
5	Maintenance of various Registers:		
	Please confirm that the Registers in respect of all balance heads (As per AROB) where clearance is to be watched are being maintained.		
6	Monitoring of Expenditure against Allotments- Locally Controlled Heads: Please confirm that		
	(i)The allotment sanctions are noted in the appropriate registers with reference to the ink signed copies of the sanctions.		
	(ii)The MER are issued to the concerned Units/Formations monthly.		
	(iii) The excess expenditure /abnormally low progress of expenditure is brought to the notice of higher formation / Command HQrs.		
7	Annual Review of Balances: Please confirm that		
	(i) Annual Review of Balances has been prepared in correct format duly endorsed with all certificates.		
	(ii) The balances in the Annual Review of Balances are reflected from Ledgers/Broad sheets and there is no difference in the balances.		
	(iii)The opening balances in the 'Government Account' agree with net opening balances of Receipts and Charges under Opening Balance of the AROB.		

	(iv) The net difference of the Receipts and Charges under Closing Balance of the AROB agree with the net closing balances of the Statement No 13, Closing Balances worked out in the 'Govt. Account' of AROB and balances brought forward in the Statement No 5.		
	(v) Action has been initiated by the Accounts Section to liquidate Minus and Adverse balances in respect of all balance heads.		
	(vi) Whether balances of unusual nature or balances in r/o code heads not relevant to CDA or supposed not to remain outstanding during the year, are outstanding in the AROB.		
	(vii) Before reflecting all balances in the Annual Review of Balances, the statement of outstanding balances and requisite certificate was watched from Officer-In-Charge of the Sections/Sub-Offices in terms of HQrs Office A/Cs Section Circular No 44.		
8	Review of Compilation		
	(i) Whether the certificates of review of compilation have been received from all Sections/Sub-Offices and report rendered to HQrs Office on due date.		
9	DID Schedules		
(a)	DIDS Outward -		
	(i) Whether DIDS Outward Register is being maintained and updated on regular basis.		
	(ii) Whether copy of the DID Schedules originated by the Audit Sections and Sub offices is being received in time by the Accounts Section.		

	<p>(iii) Whether DID Schedules floated by the Audit Sections/Sub offices are duly supported by vouchers containing complete details of transactions, personal Number/Account Number wherever applicable, Imprest Account Number, etc.</p>		
	<p>(iv) Whether the Audit Sections and Sub offices are dispatching the DID Schedules originated against other Controllers offices in time, preferably within the month of originating action. [The DID Schedule number (last four digits indicate month and year of originating action) and the date of forwarding letter of the Audit Section/Sub offices under which the copy of the DID Schedules have been received by the Accounts Section would be the basis].</p>		
	<p>(v) Whether Originating DID Schedules Report is being received from the EDP Centre and it is ensured that no omissions have occurred in preparation of the Schedules in respect of Original Items.</p>		
	<p>(vi) Whether DIDS Outward Register is compared with the Originating DID Schedules Report to find out those DID Schedules copy of which have not been received by Accounts Section from the Audit Sections/Sub offices.</p>		
	<p>(vii) What is the position of outstanding DID Schedules (Outward) for the previous financial year? Whether matter has been taken up with the Responding Controllers at appropriate level for ensuring early responding action? Which Controllers have not been taking responding action in time and whether matter has been taken up demi-officially for early responding action by these Controllers' offices?</p>		

	(viii)Whether copies of the Originating DID Schedules are being preserved properly?		
(b)	DIDS Inward-		
	(i)Indicate the details of outstanding items of both the Originating and Responding items (Both pre 94 and post 94 items) both item wise and amount wise.		
	(ii)Indicate the reasons of the responding items remaining outstanding. What action is being taken for their clearance through Change Statement or otherwise by operating a T.E in case of erroneous response?		
	(iii)Whether DIDS Inward Register is being maintained on regular basis and reviewed regularly.		
	(iv)Whether DID Schedules received from the Originating Controllers are being promptly adjusted / actioned upon.		
	(v)Whether DID Schedules are being forwarded to the Audit Sections/Sub offices in time wherever required and whether responding action at their end is being monitored on regular basis.		
	(vi)Whether list of the outstanding items is being reviewed and put up to CDA/Addl CDA for his information. (vii)Whether the responding items list generated by the DDP Centre/EDP Centre (respopnd.dbf file) is being checked and verified w.r.t Sectional Compilation before dispatch to the EDP Centre, New Delhi by the DDP/EDP Centre concerned. Whether Accounts Section is ensuring this in liasion with their DDPCentre.		

	<p>(viii) Whether items of originating DIDS responded to correctly which could not be linked through mechanical process due to exhibition of wrong DIDS Number or responded through more than one DIDS etc are being reported to EDP Centre, Meerut, through Change Statement on regular basis.</p> <p>(ix) Whether Change Statement is prepared correctly. (+RT Originating items to be matched with +CH Responding items and vice versa, the variation in amt should also not be more than Re.1).</p>		
	<p>(x) Whether wanting DID Schedules are being called for from the Originating Controllers on regular basis and at the appropriate level.</p>		
	<p>(xi) What is the DID Schedules wise position in case of DID Schedules valuing Rs.50 lakhs & above. Action taken in respect of each DIDS may please be indicated.</p>		
	<p>(xii) Please confirm that DID Schedules are not reversed without the approval of the G.O.</p>		
	<p>(xiii) Whether superfluous items are being reported to the EDP Centre, Meerut, only after approval of the Jt.CDA/Addl.CDA/CDA.</p>		
	<p>(xiv) Each schedule is responded to separately and not clubbed while responding.</p>		
	<p>(xv) Confirm that DID Schedules are not delayed for verification and acceptance of the Administrative/Executive officers as their acceptance can be obtained subsequently. (Para 220 of OM PT-II).</p>		

	<p>(xvi) Confirm that while taking responding action the DID Schedule number is noted down on the part B of the Schedule and is also captured by the EDP/DDP Centre, while generating the responding items report. Also, no responding item appears in the outstanding list with DID Schedule Number 0000000000000000.</p> <p>(xvii) DEA Heads, both for originating & responding items, allotted to a Controller, should not appear in his own compilation.</p>		
	<p>(xviii) Please confirm that no amount is passed on and compiled to the DEA Heads (of originating items) of erstwhile Controllers CDA (ORs) North Meerut and CDA (ORs) Central Nagpur, as these Controllers have been disbanded.</p>		

SECTION-IV
DISBURSEMENT SECTION

Sl. No.	Question	Response of PCsDA/CsDA office	Remarks of the Review/Inspection team
1	<p><u>Cash Assignment</u></p> <p>(i) Whether Cash Assignment Register is being maintained properly?</p> <p>(ii) Whether Cash Assignments are being forwarded to Bank by D Section on receipt from audit section concerned?</p> <p>(iii) Whether the drawings against Cash Assignments granted to disbursing officers are being watched by the Section through a register in IAFA-277? Has a separate page been allotted for each treasury or Bank on which assignments are being placed?</p> <p>(iv) Whether the monthly statements of drawings are being submitted, by the disbursing officers to the audit sections and AO/AAO MES formations concerned, after verification from the monthly accounts and are being received in the D section and posted in the Cash Assignment Register (IAFA-277)?</p>		
2	<p><u>CHEQUES- Receipt, Custody and Accounting</u></p> <p>i) Indicate the total number of cheques issued daily on an average (three months average may be taken for the purpose).</p>		

<p>ii) Indicate the total number of cheques (month-wise), which were spoiled during the last financial year.</p> <p>iii) Confirm that cheques with more than one alteration are not issued and the alteration, if any, is attested by the full signature of the drawing officer and name of the payee in the cheque is free from any alteration.</p> <p>iv) State whether any cheque is handed over to the representatives of any supplier except under the orders of CDA.</p> <p>v) Whether each entry in the Schedule-III is signed by the cheque signing officer.</p> <p>(vi) Has the register showing names of officers authorized to sign cheques on behalf of CDA been maintained properly?</p> <p>(vii) Has the section been supplied with a complete list of specimen signatures of all gazetted officers, AAOs responsible for passing bills and signing the daily payment sheets? Is this record kept properly and up to date for verifying the genuineness of document?</p> <p>viii) Intimate the time taken for processing in dispatching the cheques.</p> <p>(ix) Whether any open cheque has been issued without the written request from the individual as per Rule 300 FR Part-I</p> <p>(x) Whether after issue of cheques, all paid vouchers alongwith the Top List are being returned by "D" section to the audit section concerned through Transit Register and office copies of Schedule-III</p>		
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<p>are bound in monthly volumes.</p> <p>(xi) Whether the cheque pads/cheque books are kept under lock and key by the Officer-in Charge? Are the Cheque pads/Cheque books required for the day only taken out and in the evening unused cheques/pads, after verifying them, kept in safe custody?</p> <p>(xii) Whether the indents for cheque pads and cheque books in the prescribed form are sent in time to the Controller of Stamps, Nasik?</p> <p>(xiii) Whether on receipt of cheque Pads and cheque books by the section, they are counted physically by the AAO/AO and certified as under on the outer covers of cheque pads/cheque books "I certify that I have this day..... counted the forms contained in the pad/book and found them to be correct".</p> <p>(xiv) Are the specimen signatures of officers, AAOs on the pay orders on the bills, requisitions and daily payment sheets verified by the examiner in the section appointed by AO I/C?</p> <p>(xv) Whether the payment enfacement on vouchers paired with cheque slips/cheques forwarding memos relating to cheques made out in the name of the actual payee (as distinct from bankers) and such cheque slips, are signed by AAO of the sections and whether it is also ensured by him that the cheques are in order in all respects?</p> <p>(xvi) Are the cheques with value exceeding Rs. 10 lakh being signed by two authorized cheque signing officers?</p> <p>(xvii) Whether a register to keep a record of receipts and issues of</p>		
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	<p>fan fold cheque pads and cheque books is maintained properly in the prescribed form (IAFA-613) and periodical stock taking is being carried out and recorded in the register by the officer-in-charge?</p> <p>(xviii) Whether the spoiled cheques are being submitted to the Officer-in-Charge, with words "Form destroyed" written against the items in Schedule-III, the item itself being scored through? Whether such cheques are being destroyed by the officer?</p> <p>(xix) Are the third party cheques checked before physical dispatch by the nominated officer?</p> <p>(xx) Whether the specimen signatures of officers authorized to draw cheques are being forwarded to treasuries and banks on whom cheques are drawn? Is the number of such officers exceeding the stipulated number (five in case of Regional Controller and three in other offices and maximum twenty one in case of PCDA (Officers Pune)?</p> <p>(xxi) Whether in case of transfer, death or retirement of officers authorized to sign cheques, their specimen signatures are cancelled as soon as they are transferred or become non-effective?</p>		
3	<p><u>Schedule-III</u></p> <p>Whether the reconciliation statements, as prescribed, between the totals of daily payment sheets and Schedule-III, are being prepared and signed by the AO Incharge of the section?</p>		

4	<p>Paid Vouchers</p> <p>Are paid vouchers sent to audit sections on daily basis?</p>		
5	<p>Schedule-III Original Copies</p> <p>Whether the office copies of the Schedule-III are being bound in monthly volumes and original copies of Schedule-III along with DP Sheets, duly sorted out (section-wise and date-wise) are being sent to the Accounts Section under a Top-list for their reconciliation and record as per prescribed time schedule?</p>		
6	<p>Numbering Book</p> <p>Whether a numbering book for reporting any possible loss of cheque slips intended for the LAO, CsDA or AAO MES formations, is being maintained properly in the prescribed form?</p>		
7	<p>Postage Account</p> <p>(i) Whether the dispatcher of cheque is maintaining a separate Postage account?</p> <p>(ii) Whether Postage accounts on prescribed forms are being maintained properly?</p> <p>(iii) Are the postage accounts closed monthly on proper form and signed by the officer in charge?</p> <p>(iv) Whether the surprise check and the periodical physical verification of the stamps are being carried out?</p>		

8	<p><u>Bills</u></p> <p>(i) Whether on receipt of bills with Daily Payment Sheet (IAFA-728), the name of the payee and the treasuries, as shown in the bill are being checked with those in DP Sheet.</p> <p>(ii) Whether the bills are being examined to see that they have been duly passed and vouched properly and requisite number of cheque slips attached?</p>		
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SECTION -V
PAY SECTION

Sl. No.	Question	Response by the PCsDA/CsDA office	Remarks of HQrs. office Inspection/ review team
1.	<p><u>PROVISIONAL PAYMENTS:</u></p> <p>Please indicate/confirm -</p> <p>a)the total number of cases of provisional payments which are outstanding over 3 months, 6 months and 1 year with the oldest date as on the last of month preceding the month of Inspection and action taken to clear them.</p> <p>b) that provisional payments are made under the orders of the officers authorized to do so.</p> <p>c) that the cases of provisional payments are recorded in the Provisional Payment Register for watching regularization.</p> <p>d) that action for clearance of outstanding items in the register of provisional payment is regularly taken.</p>		
2.	<p><u>OUTSTANDING DEMANDS FOR RECOVERY:</u></p> <p>Indicate the number of outstanding demands and their amounts, which</p>		

	are over 3 months, 6 months and 1 year on the last date of the Month preceding the month of Inspection and action taken to clear them may also please be indicated.		
3.	<p><u>LPC –INCOMING:</u></p> <p>Indicate the number of incoming last pay certificate still awaited from other PCsDA/ CsDA which are more than three months old as on the last date of month preceding the month of Inspection and action taken to call for the same.</p>		
4.	<p><u>LPC-OUT GOING:</u></p> <p>Indicate the total number of cases outstanding over three months where last pay certificates are yet to be sent to other PCsDA/ CsDA as on the last date of the month preceding the month of Inspection.</p>		
5.	<p><u>ACKNOWLEDGMENTS:</u></p> <p>(i)Indicate the number of cases where Last Pay Certificates have been received from other PCsDA/ CsDA but not acknowledged as on the last date of the month preceding the month of the Inspection and reasons therefor.</p> <p>(ii)Indicate the number of cases where last pay certificates were sent to other PCsDA/ CsDA but not acknowledged by them as on the last date of the month preceding the month of Inspection.</p>		
6.	<p><u>DEMAND INTIMATION:</u></p> <p>Indicate the number of cases where demands of TA/DA/LTC noted on the L.P.Cs have not been intimated to the TA section with the oldest date at</p>		

	the end of the month preceding the Inspection.		
7.	<u>FUND OBJECTIONS:</u> Indicate the number of cases of discrepancy in Fund Accounts which are outstanding for more than 3 months, 6 months and 1 year with the oldest date at the end of the month preceding the Inspection. State reasons for their remaining outstanding.		
8.	<u>TEST AUDIT OBJECTIONS AND DRAFT PARAS:</u> Indicate the number of outstanding test audit objection (LTARs) and drafts paras over 3 months, 6 months and 1 year with the oldest date at the end of the month preceding the Inspection. State reasons for their remaining outstanding.		
9.	<u>SUPERANNUATION LIST</u> Whether units/formations are submitting half yearly superannuation lists & the same are entered in the Register maintained by the section as per Para 418 OM Part-II(Vol-I).		
10.	<u>RENT BILLS</u> Unit wise rent bill guard files are maintained as per para 389-A OM Part-II Vol-I.		
11.	<u>PAY FIXATION ON RE-EMPLOYMENT</u> Please indicate the status of Pay fixation cases in respect of Ex-Servicemen reemployed as Defence Civilians :		

	<p>i)No of Pay fixation cases received:</p> <p>ii)No of pay fixation cases approved:</p>		
12.	<p><u>COURT/CAT CASES ON ACCOUNT OF WRONG FIXATION OF PAY</u></p> <p>Please indicate the no. of Court/CAT cases pending in the Controller's office on account of wrong fixation of pay where DAD is a party and their present status.</p>		
13.	<p><u>Daily Part-II office order</u></p> <p><u>Please confirm-</u></p> <p>i) that the DO Pt-II files are maintained properly in the guard file and action thereon is taken in time and endorsed accordingly, the continuity of DO Pt-II is watched and action to call for missing DOs Pt-II, if any, is taken.</p> <p>ii) that actionable items thereof have been correctly adjusted in the pay bills and in time.</p> <p>iii) that DO Pt-II notifying transfers of gazetted/non gazetted persons are noted in the concerned registers immediately to issue/watch Last Pay Certificates.</p>		
14.	<p><u>Payment authority</u></p> <p>Please confirm that payment authorities issued/received are entered in Payment Authority Registers (Inward/Outward) and their acknowledgement watched/issued, the PA seal is kept under lock and key by the officer in charge and prescribed instructions followed while using the seal.</p>		

15.	<p><u>Insurance Policies</u></p> <p><u>Please confirm-</u></p> <p>i) that Insurance policies are entered in the concerned register and kept under lock and key by the officer.</p> <p>ii) that immediate action is taken to obtain/transfer the policies in case of transfer from/to of the persons and ack. obtained/issued.</p>		
16.	<p><u>Daily Payment Sheet</u></p> <p>Please intimate the average time lag between the receipt of pay bills etc. in DP Sheet group and passing them on after entry in Disbursement vouchers numbering register to 'D' Section with DP Sheet for issue of cheques.</p>		
17.	<p><u>Leave Salary and Pension Contribution</u></p> <p><u>Please confirm-</u></p> <p>i) that register of leave salary and pension contribution to see that the recovery of leave salary and pension contribution in respect of officers and other civilians on deputation/foreign service is watched properly.</p> <p>ii) that suitable arrangements exist for processing the objections to ensure their early settlement and that follow up action is taken at regular intervals at appropriate level.</p>		
18.	<p><u>TLBs</u></p> <p>i) Please confirm that timely receipt of Ty.Labour Bills in r/o Industrial</p>		

	<p>Personnel paid on check rolls in adjustment of advances paid on the basis of requisitions is watched and there is no delay in compilation of receipt and charges indicated in temporary labour bills.</p> <p>ii) Please confirm that in cases where the advance drawn is excess & a part thereof remains unpaid, the same is refunded immediately and adjusted by the section promptly.</p> <p>iii) Confirm that the Fund schedules/other schedules are checked properly and endorsed by AAO and sent to Fund Cell/Section etc. promptly and ack. watched.</p> <p>iv) Confirm that statistics collected/submitted in the reports (especially monthly progress report) are correct and there is no delay in their rendition.</p>		
<p>19.</p>	<p><u>Specimen Signatures</u></p> <p>Please confirm that specimen signatures of all the officers authorized to sign/countersign bills, claims, requisition etc are entered in a register duly indicating the purpose for which they have been authorized and signatures are invariably verified as prescribed before paying them.</p>		
<p>20.</p>	<p><u>DID Schedules</u></p> <p>Please confirm that DID Schedules are prepared simultaneously with LPC (out) in each case when interest bearing Advance are transferred to other audit jurisdiction through LPC.</p>		

21.	Select one month D.V to see whether that all checks & prescribed audit drill has been applied while processing the bills/claims/advances for payments		
22.	<u>New Pension Scheme</u>		
1.	A. Registration of Subscribers.		
(i)	Furnish information in respect of all new entrants appointed under your Organisation during the last three months (excluding the month of inspection) in the format at Annexure-A.		
(ii)	As per SOP prepared by NSDL, new entrants to Govt Service should fill the form of registration (S1) within one week of date of their appointment. Are the subscribers filling the forms within one week of their appointment? Have the PAOs kept Pr.AO informed about frequent delays by DDOs in forwarding S1 forms to PAO?		
(iii)	What is the average time taken by NSDL in allotment of PRAN after sending S1 form to CRA / CRA-FC by the PAOs?		
(iv)	Has the PAO informed Pr.AO about frequent delay in allotment of PRAN by NSDL? What action Pr.AO has taken to resolve such issues?		
(v)	Are S-I forms submitted by PAO being rejected by CRA/CRA-FC?		
(vi)	Does NSDL or CRA-FC send rejection memo/ reasons of rejection to PAO while returning / rejecting S1 forms?		
(vii)	Are DDOs notifying PRAN in the Service Books of the subscribers and LPCs?		
(viii)	Are the DDOs indicating PRAN in Permanent transfer orders / Ty duty		

	movement orders ?		
(ix)	What problems are the PAOs facing in uploading SCF of subscribers in transfer cases?		
2	B. SCF Upload and Remittance of Funds.		
(i)	When is regular SCF being uploaded on NPSCAN by the PAOs in respect of subscribers under (i) Pre-audit system (ii) Post audit? Please specify the date of uploading and transfer of funds in both the cases.		
(ii)	HQrs office has prescribed a uniform procedure for issue of cheque etc to Trustee Bank vide letter No. AT-I/NPS/CORR/II dated 29-4-2010. Are all the PAOs following the procedure?		
(iii)	Is the register "NPS Remittance (Cheque/NEFT) to Trustee Bank" being maintained as per Instructions No.2 issued vide letter No.AT-I/NPS/CORR/II dated 29-4-2010?		
(iv)	Are paid bills recorded in a single file or guard file as per instruction vide para No1 (g) of above letter dated 29-4-2010 ?		
(v)	Have all SCF uploaded so far been recorded in the register for the FY 2008-09, 2009-10 and onwards as per Instruction no.2(d) of above letter dated 29-4-2010?		
3.	C. Accounting Aspect		
(i)	Has any cheque on account of remittance of NPS contribution to Trustee Bank issued by any of the PAOs under your jurisdiction been returned by the Trustee Bank or the cheque dishonored so far? Mention the cheque No, date and amount, PAO and Trustee Bank/Branch. Action taken		

	by the PAO and its date may also be mentioned.		
(ii)	Furnish information in respect of all PAOs in the format at Annexure-B for the current FY-----.		
4.	D. Reports		
(i)	Is Annexure-A of Recovery and Remittance Report , prescribed vide HQrs NPS circular No- 3/2009 dated 5-2-2009, being furnished by the PAO to Pr.AO in time ? Whether the Pr.AOs is furnishing Annexure-B of the report to HQrs office in time?		
(ii)	Are the figures in the above report correct and matching with the information recorded in the Register of " NPS Remittances(Cheque/NEFT) to Trustee Bank" and paid bills (vide para 1 (g) of HQrs office letter No.AT-I/NPS/CORR/II dated 29-4-2010)?		
(iii)	Is (Part-A &B) of the Report on Strength of NPS subscribers , prescribed vide HQrs office NPS Circular No-8/2009 dated 22-5-2009, being furnished by the PAO to Pr.AO and Pr.AO to HQrs office in time.?		
(iv)	Are the number of subscribers shown in Part –A of 'Subscriber strength report correct as per pay bills? Whether Part-B of the report is showing progressive figure so far?		
(v)	Has the PAO been maintaining details of death, resignation and misc. cases in Part-C of the "Subscribers strength report"?		
(vi)	Has the PAO maintained record of excess remittance of subscribers who are deserter or on EOL / absence for a long time.?		
(vii)	Has the PAO maintained record of excess remittance in respect of subscribers who have died or left Govt service?		

5.	E. Other important issues		
(i)	NSDL has a well laid mechanism for error reporting through e-mail. Are Pr.AO and PAO accessing their e-mails on regular basis and responding to the communications from various agencies? Are error report being received and replied promptly by PAO and Pr.AO?		
(ii)	Is the Pr.AO accessing the following reports generated by CRA to facilitate as oversight avoidance mechanism (i) Report showing missing credit (ii) Report showing contribution files in match pending status (iii) Report showing difference in two regular contributions?		
(iii)	Is the PAO and Pr.AO visiting NPS Cell Home page available on CGDA WAN (ftp://10:48.152.109/nps/index.htm) for latest feedback on NPS front?		
(iv)	Whether your office (Pr.AO and PAO) is using HQrs e-mail id for communicating regularly with HQrs office on NPS matters? If not, what is the reason for this?		

Annexure-A

New Pension Scheme (Registration of new entrants i.e. Def Civ, DAD employee, GREF personnel etc)

Name of subscriber	Unit/Office	Date of Appointment	Date of Receipt of S1 in PAO office from DDO	Name & Rgn No. of the PAO	Date of allotment of PRAN	Date of First upload of SCF	Remarks and reason for delay if first upload not taking place by the end of the month following the month of appointment

Annexure-B

Name PAO----

PAO-Regd No-

Salary Month	NPS Pay Bill	Total subscribers	Basic Pay	Grade Pay	DA	NPA	Total (4+5+6+7)	10 % of the amount at Col-8	Amount Booked under employee contribution .(Code head-)	Amount Booked under matching Govt contribution (Code head-)	Total amount of Col (10+11)	Date of SCF upload	Amount Remitted to Trustee Bank	Reasons for difference (i) between Col-9&10 (ii) between Col- 12&14
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Regular													
	Arrear etc													

Note- Please indicate the code heads under which employee contribution and matching Govt contribution have been booked by the PAO under column 10 and 11 above

SECTION-VI
'M' SECTION

Sl.No.	Question	Response by the PCsDA/ CsDA office	Remarks of HQrs. Office Inspection /Review team
1	<p><u>Grants</u> <u>Amenity Grants, Annual Training Grant, Assault –AT- Arms Grant, Field Practice & Training Grant, Technical Training Grant, Technical Training & Instruction Grant, Annual Contingency Grant</u></p> <p>a) Indicate the number of training Grants accounts which are still awaited, with the oldest date at the end of the month preceding the Inspection and action taken to call for them.</p> <p>b) As per Para 15 of the Annexure to GOI letter dated 19-10-05, delayed or non-submission of quarterly Accounts, non settlement of observations and non compliance of laid down norms in FR,DSR and relevant Govt orders may be the ground for reverting back to pre-audit system in respect of defaulting units. PCDA/CDA will be the competent authority to decide if pre-audit system is to be reinforced in respect of defaulting units. Please indicate overall status of receipt of quarterly accounts and whether any such defaulting unit has been reverted to pre-audit system.</p> <ul style="list-style-type: none"> • (Units/formation being commanded by Brig equivalent and 		

	lower ranks and Div HQrs)		
2	<p><u>Charges for Ground Rent</u> <u>Please confirm that</u></p> <p>i) Charges for ground rent and compensation for land taken up for military purposes are audited under the general rules laid down for the audit of cash expenditure.</p> <p>ii) Payments on this account are made with reference to the conditions noted on the lease agreements entered into by the authorities concerned.</p> <p>iii) The lease agreements are recorded in a separate guard file maintained for the purpose.</p>		
3	<p><u>Acquisition and Disposal of Lands & Buildings</u></p> <p>Please confirm that Debits, when received from the Civil Accountants General are scrutinised in the manner laid down in Para 79 Defence Account Code. The following points are also to be particularly looked into –</p> <p>i) All purchase and/or permanent acquisitions have been sanctioned by the Govt. Of India.</p> <p>ii) The compensation has been assessed by the Collector.</p> <p>iii) Disbursements by civil authorities for the purchase of, and compensation for, lands taken up for the Defence Services and vouched by the bills and receipts of the payees and the original orders, or certified extracts therefrom, under which the expenditure is incurred.</p> <p>iv) The charges are accepted by a Defence Estates officer of the DGDE.</p> <p><u>Disposal of Lands & Building – Disposal by sale</u></p>		

	<p>Please confirm that in case of disposal by sale, the DGDE forwards necessary sale accounts, sale deeds/sale proceedings, etc, along with the under mentioned documents for disposal :-</p> <ul style="list-style-type: none"> i) Treasury receipts ii) documents showing sale prices with the "reserve prices" recorded thereon as fixed by the sanctioning authority. iii) letters, if any, from the sanctioning authority altering the "reserve prices" originally fixed. iv) a comparative statement, where necessary, showing the names of the tenderers, the rates tendered and those accepted. <p><u>Disposal by transfer</u> <u>Please confirm that</u></p> <ul style="list-style-type: none"> i) the vouchers have been receipted by an officer of the receiving department ii) that in the case of transfer to other Central Govt. Department the pricing is in accordance with Rules 287(1)(B) of GFR, Rule-I unless otherwise stated in the Govt. Order sanctioning the transfer. iii) in the case of transfer to State Govt., the pricing is in accordance with the procedure laid down in Rule 287(5) of GFR Vol-I, and other relevant orders on the subject unless otherwise stated in the Govt. Order sanctioning the transfer. 		
4	<p><u>Audit of Cantt Board</u></p> <ul style="list-style-type: none"> (i) Please indicate Cantonment-wise, in how many cases the final bills pertaining to previous financial years have not been submitted even by July of the current financial year, at the end of the month preceding the Inspection, 		

	<p>duly indicating the oldest date. State also the action taken to call for them and whether subsequent advances were released or not.</p> <p>(ii) Indicate the total number of final bills submitted by the Cantonment Boards, Cantonment-wise but not yet admitted at the end of the month preceding the Inspection. State the reasons for delay.</p> <p>(iii) Please confirm that Audit Fee is being recovered from Cantt Boards as per rates prescribed from time to time</p>		
5	<p><u>Imprest Advances- Please confirm that</u></p> <p>i) On the last working day of each month, the payments made to units/formations on CR during the month are copied from the Demand Register in one demand intimation memo for each PAO and communicated to PAOs (ORs) concerned in duplicate under Regd. Post so that the demand intimations are received by them by the first week of the following month.</p> <p>ii) The entries in demand registers are cleared on receipt of acknowledgements from the PAOs.</p> <p>iii) Indicate how many demands are outstanding for more than 3 months, 6 months and 1 year for want of acknowledgments from the PAOs at the end of the month preceding the Inspection. Indicate the action taken to obtain these acknowledgments.</p>		
6.	<p><u>Training of foreign Army personnel in India- recovery of the cost of Training and Allied charges;</u></p> <p>(i) In how many cases the statement of recoveries are still awaited from training establishments/Schools, indicating</p>		

	<p>outstanding for more than 3 months, 6 months and 1 year at the end of the month preceding the inspection? Indicate the action taken to call for the same.</p> <p>(ii) Indicate the number of outstanding demands along with total amounts for more than 6 months and 1 year for recovery from the Foreign Governments/Ministry of External Affairs at the end of the month preceding the Inspection. State the action taken to realize the outstanding amounts.</p>		
7	<p><u>Recruiting Officers Accounts</u> How many bills are outstanding for more than a month in respect of grant of permanent advance and recoupment thereof on the last date of the month preceding the Inspection.</p>		
8	<p><u>Contingent Misc.Expenditure Attaches/ Advisors to Mission Abroad.</u> <u>Please confirm that</u> i) the relevant registers are completed and the expenditure against allotments is being watched. ii) the expenditure statements are submitted to Service HQrs. iii) the objections are pursued vigorously.</p>		
9	<p><u>Provisional Payments</u> How many cases of provisional payments over 3 months are awaiting regularization on the last date of the month preceding the Inspection? Indicate the action taken to clear the same.</p>		
10	<p><u>Specimen Signatures</u> Please confirm that specimen signatures of all the officers</p>		

	authorized to issue sanctions, sign and countersign bills/claims, requisitions etc. are maintained properly and the purpose for which they have been authorized are recorded against them in the prescribed register.		
11	<p><u>Sanctions:- Please confirm that</u></p> <p>a) advance copies of Supply Orders & Sanctions are received & scrutinized.</p> <p>b) these are cancelled after payment is authorized.</p> <p>c) that sanctions issued by competent authorities are noted in the NRC register and cancelled after payments are made against them.</p>		
12	<p><u>DP Sheets</u></p> <p>Please confirm that paid vouchers in respect of bills passed by the Section are handed over to DP Sheet Group without delay and cheques are issued by D /Section within a reasonable period.</p>		
13	<p><u>Scheduling of Vouchers</u></p> <p>a) Please indicate the month upto which the scheduling of vouchers has been completed.</p> <p>b) No. of acknowledgement awaited from the concerned LAOs.</p>		
14	<p><u>ECHS</u></p> <p>As per Para 3 (m) of the ECHS letter no. B/49797/AG/ECHS dated 13 Sep 2007, Quarterly Cash Assignment shall be released subject to the condition that Stn HQrs concerned has submitted the monthly expenditure details of previous quarter. Please confirm that CA is not released to the defaulting Stn HQrs.</p>		
15	Cash Assignment Officer in Ex-Servicemen Contributory Health Scheme (ECHS) is to render a monthly statement, in duplicate of		

	<p>drawals made against Cash Assignment in the Cash Book together with the paid vouchers, details of Cheques duly reconciled with the monthly Bank reconciliation statement to the PCsDA/CsDA by 7th of the following month. Please indicate whether monthly accounts are being received for post audit as per the schedule or indicate number of accounts which are still awaited from Stn HQrs and action taken to call for them.</p>		
<p>16</p>	<p><u>Outstanding Audit Objections</u> a) Please indicate the month upto which post audit has been completed & objection statements issued. b) Indicate how many pre-audit and post audit objections over 3 months, 6 months and 1 year are outstanding with the oldest date/month at the end of the month preceding the Inspection. Also state the reasons therefor, and action taken for their clearance.</p>		

SECTION-VII
STORE CONTRACT SECTION

Sl.No	Question	Response by PCsDA/CsDA office	Remarks of HQrs. office Inspection/Review team
1	<p><u>ASC AND ORDNANCE:</u></p> <p>i) Indicate the total number of ASC and Ordnance Contracts for which Comparative Statements of Tenders have been received during the last financial year.</p> <p>ii) Indicate the total number of ASC and Ordnance Contracts which have not been scrutinized at the end of the month preceding the Inspection. State the reasons for delay.</p> <p>iii) Indicate the total number of Financial Advice rendered while scrutinizing the Comparative Statement of Tenders and on the working of the Contracts.</p> <p>iv) Indicate in how many cases re-tendering/additional tendering was advised and accepted.</p> <p>v) Indicate in how many cases negotiations were accepted.</p> <p>vi) Indicate in how many cases Contracts were sanctioned under 240 FR Pt-I.</p> <p>vii) Indicate the total number of objections raised while</p>		

	scrutinizing the Contracts, duly indicating major financial irregularities detected, if any.		
2	<p><u>Scrutiny of tenders</u></p> <p>(i) Indicate the time lag between the date of receipt of tender and date of return memo under which tender was sent to the executive authorities after scrutiny. Cases of delay for more than a fortnight may be indicated along with reasons therefor.</p> <p>(ii) Whether the copy of the Comparative Statement of Tenders duly checked with tenders is being retained in the office?</p> <p>(iii) Please confirm that the data of accepted rates of the contracts for the last three years is being maintained and consulted for comparison.</p> <p>(iv) Whether the points of special interest, which have come to notice, have been entered in the register of Contracts and the register is being submitted to Officer I/C regularly?</p> <p>(v) Are the rates given in the AT being compared with the rates given in CST and certified by the Accounts Officer concerned?</p> <p>(vi) Is the sanction for acceptance of tender being accorded on the CST by the competent authority?</p> <p>(vii) Whether sanction of the GOC-in-C is being obtained in cases where the contracts have been concluded for less than one year or running in two financial years?</p> <p>(viii) Whether endorsement in the CST/Panel proceedings to the</p>		

	effect that the reasonable rates are marginally/excessively above/below is being given?		
3	<u>GRINDING CONTRACT</u> Check whether the grinding contract is audited properly and rates etc. agreed upon are being charged correctly by the contractor and discrepancies, if any, are settled promptly.		
4	<u>SANCTIONS</u> i) Are the sanctions in the section entered in a register duly indicating the purpose for which these have been issued and their validity period and are these kept safely in guard files? ii) Have these been issued by the competent authority and after necessary action thereof is taken, are these scored through duly endorsed as "paid and cancelled"?		
5	<u>CASH PAYMENT</u> Whether payment of Cash Allowance in lieu of free rations is regulated/admitted for the contingencies indicated in Para 535A of OM Pt-II Vol- I?		
6	Whether the measures detailed in Para 516 of OM Pt-II Vol-I are being taken to avoid double payment of bills?		

7	<p><u>BALANCE PAYMENT BILLS VIZ.5%, 10% ETC.</u></p> <p>Indicate the total number of outstanding balance payment bills of 5% & 10% over 3 months, 6 months and 1 year separately for ASC supplies and for other advance payments with the oldest date at the close of the month preceding the Inspection.</p>		
8	<p><u>PROVISIONAL PAYMENTS</u></p> <p>Confirm that the Provisional Payment Register is maintained correctly and submitted to the officer in charge regularly and that the provisional payments are authorized by the competent authority inter alia stating the action taken for their regularisation.</p>		
9	<p><u>BUDGET ALLOTMENT</u></p> <p>Please indicate the number of cases where expenditure has exceeded the allotments with reasons for the same.</p>		
10	<p><u>Specimen Signatures Register</u></p> <p>i) Is the register of specimen signatures maintained and verification of signature of the officers authorized to issue sanction, sign bills/claims, requisitions and inspections notes done by task holder/AAO/AO?</p> <p>ii) Whether the specimen signatures of all the officers authorized to sign/countersign bills, claims, requisition etc. are entered in a register duly indicating the purpose for which they have been authorized?</p>		

<p>11</p>	<p><u>SCHEDULING OF VOUCHERS</u></p> <p>i) How many vouchers over 1 month are yet to be scheduled to the LAOs/SLAs/RAOs etc at the end of the month with the oldest date preceding the Inspection?</p> <p>ii) Whether the acknowledgements are being watched regularly from the LAOs, etc?</p> <p>iii) Have the dated initials been taken by the DV marking clerk/auditor from the scheduling clerk/auditor in token of receipt of vouchers meant for scheduling?</p> <p>iv) Whether at the end of the each month, the total number of vouchers scheduled has been reconciled with the total number of vouchers indicated in the DV numbering register?</p> <p>v) Is necessary reconciliation carried out between the number of vouchers received for scheduling and number of vouchers actually scheduled/recorded?</p> <p>vi) In how many cases, acknowledgements over 1 month with the oldest date against the vouchers scheduled to LAOs are outstanding at the end of the month preceding the Inspection? State action taken to call for them.</p>		
<p>12</p>	<p><u>CRVs –PROCUREMENT OF WHEAT AND RICE:</u></p> <p>i) Indicate the total number of CRVs over 1 month which are still to be received from the ASC Depots with the oldest date and action taken to call for them.</p>		

	<p>ii) Indicate the total number of acknowledgements for more than 1 month, which have not yet been received from the LAOs for the CRVs scheduled to LAOs with the oldest date and action taken to call for them.</p>		
<p>13</p>	<p><u>SUPPLY AND SERVICE IMPREST ACCOUNTS:</u></p> <p>i) How many Supply and Services Imprest Accounts over 1 month are awaited with oldest date at the end of the month preceding the Inspection?</p> <p>ii) Indicate the number of S TO S Imprest Accounts over 1 month which have been received, but not yet adjusted with oldest date at the end of the month preceding the Inspection.</p> <p>iii) Whether the audit is in arrears? If so, reasons for delay may please be indicated.</p> <p>(iv) Are the accounts being correctly and promptly audited and compiled on receipt?</p> <p>(v) Are Abstracts of Supply Orders and transport indents passed on to the scheduling groups without delay?</p> <p>vi) Are the amounts shown as expended in the accounts supported by relevant payment vouchers already received in CDA's office along with the weekly advance schedules and is it ensured that the expenditure so met out of S&S Imprest account is only for the purpose provided for?</p>		

	<p>vii) Whether in case where there has been no purchases during a particular month, a NIL account is rendered showing the cash balance.</p> <p>viii) Are all the objections /observations relating to post audit of payment vouchers pertaining to S&S Imprest being issued in the form of objection statements to S&S Imprest holders and pursued through APR?</p> <p>ix) Whether all the S&S Imprest Accounts have been closed with a NIL balance as on 31st March each year? In cases where the S&S Imprest Accounts have not been closed on 31st March as NIL balance, action taken in the matter be indicated.</p>		
14	<p><u>AUDIT PROGRESS REGISTER</u></p> <p>i) Whether the APR is maintained properly and submitted to the Officer in Charge regularly.</p> <p>ii) Are the objections /observations entered in the APR pursued to finality and have serious irregularities been brought to the notice of higher authorities and regularization action watched?</p>		
15	<p><u>TEST AUDIT OBJECTIONS AND DRAFT PARAS:</u></p> <p>Indicate the total number of outstanding test audit objections and Draft Paras over 3 months preceding the Inspection. State reasons for their non -settlement.</p>		
16	<p><u>DPM-2009</u></p> <p>Whether the provisions of DPM-2009 have been taken care of in</p>		

	the whole process of Revenue & Capital Procurements.		
17	<p><u>CVC Guidelines</u></p> <p>Whether the CVC Guidelines are being followed specially for greater transparency in the matter of procurement?</p>		
18	<p><u>Security Deposit</u></p> <p>(i) Whether the security Deposit Register (Cash securities and other than cash securities) is being maintained properly and submitted to the AO/GO regularly?</p> <p>(ii) Please confirm that securities received are being checked properly before they are entered in the register immediately on receipt.</p> <p>(iii) Whether the extension of time is being obtained in time when due, in respect of Security Deposits and Bank Guarantee Bonds?</p> <p>(iv) How many Security Deposits are lying/remain unclaimed for more than three years excluding the year of deposit?</p> <p>(v) Whether appropriate action is being taken in respect of Lapsed Security Deposits?</p> <p>(vi) Please confirm that there is no abnormal delay in the release/re-appropriation of securities. Whether these are being released over the signatures of JCDA/Addl. CDA?</p> <p>(vii) Is it being ensured that release/re-appropriation of securities</p>		

	<p>is not being held back on flimsy grounds?</p> <p>(viii) Is physical verification of different Instruments viz. Fixed Deposit, BGB etc. lodged as Security Deposit, carried out annually on the prescribed dates as well as when required? Please indicate whether result thereof is recorded in the register.</p>		
19	<p><u>Demand Registers</u></p> <p>(i) Whether the demand register is being maintained properly and submitted to GO regularly?</p> <p>(ii) Whether the outstanding demands over six months are being submitted to JCDA/CDA for information and further instructions?</p>		
20	<p>Select one month D.V to see whether that all checks & prescribed audit drill has been applied while processing the bills/claims/advances for payments</p>		

SECTION-VIII
STORE AUDIT SECTION

Sl.No.	QUESTION	Response by PCsDA/CsDA office	Remarks of HQrs. Office Inspection/Review team
1	<u>TREASURY RECEIPTS:</u> i) Indicate the total number of outstanding treasury receipts over one month with the oldest date at the end of the month preceding the Inspection. State reasons for delay in their		

	<p>adjustment.</p> <p>ii) Please confirm that the Treasury Receipts are entered in the register of TRs regularly and the register posted daily. Check that the TRs are adjusted promptly, adjustment details are recorded in the register and sent to the Account Section in time in the manner prescribed and their acknowledgement obtained and recorded.</p>		
2	<p><u>SALE ACCOUNTS RELATING TO SURPLUS AND OBSOLETE STORES:</u></p> <p>i) How many sales accounts are outstanding for adjustment with the oldest date at the end of the month preceding the Inspection. State reasons for the delay in their adjustment.</p> <p>ii) How many auctioneers' bills are outstanding with the oldest date at the end of the month preceding the Inspection. State reasons for delay in their payment. Further, confirm that the auctioneer's bills are checked properly and that there is no undue delay in their payment.</p> <p>iii) Please confirm that the sale accounts, on receipt, are checked properly to ensure that the number and date of Treasury Receipt and name of the Treasuries are noted on the Sale Account. It is also to be ensured that sales accounts are accompanied with CST, auction catalogue, details of stores etc. and that after exercising all prescribed checks, the sale account is entered in the prescribed register.</p>		

	iv) Please confirm that triplicate copy of the sale account are sent to the LAO for linking and the original copy together with relevant documents is returned in time to the unit concerned.		
3	<p><u>CASH ACCOUNTS REMOUNT DEPOTS AND MILY FARMS :</u></p> <p>i) How many monthly cash accounts pertaining to Remount Depots and Mily Farms in your audit jurisdiction are awaited with the oldest date? State reasons for delay, if any.</p> <p>ii) How many cash accounts, have been received but not yet actioned? Give the oldest date at the end of the month preceding the Inspection.</p>		
4.	<p><u>RAILWAY CLAIMS- ADJUSTMENT OF:</u></p> <p>How many claims over 1 month are outstanding for adjustment with the oldest date at the end of the month preceding the Inspection? State reasons for delay.</p>		
5	<p><u>SCHEDULING OF CP VOUCHERS:</u></p> <p>i) Indicate how many vouchers over 1 month are yet to be scheduled to the LAOs etc., stating the oldest date at the end of the month preceding the Inspection. State reasons for delay.</p> <p>ii) Indicate the number of cases over 1 month with the oldest date where acknowledgements for the vouchers scheduled to the LAOs/AAOs MES, are yet to be received in the Controller's office. State action taken to call for them.</p>		

<p>6</p>	<p><u>IN AID TO CIVIL POWER:</u></p> <p>State, in how many cases recoveries of extra expenditure incurred by the Defence Services in connection with aid to civil power is outstanding, indicating specific amount against each case, at the close of the month preceding the Inspection. State action taken to recover the outstanding amounts.</p>		
<p>7</p>	<p><u>LOSS STATEMENTS:</u></p> <p>i) Indicate the total number of loss statements which are yet to be finalized, with the oldest date.</p> <p>ii) Confirm that loss statements are audited properly and priced without undue delay and there is no delay in returning the original and duplicate copies thereof to the unit concerned and triplicate copy to the LAO for audit of the stores account of the unit and watching of recovery.</p>		

8	<p><u>LINKING OF PACKING ACCOUNTS AND INVOICES:</u></p> <p>i) Indicate how many invoices over 1 month are yet to be linked with the relevant packing accounts, with the oldest date at the end of the month preceding the Inspection.</p> <p>ii) Indicate how many invoices, over 1 month scheduled to the LAOs with the oldest date at the end of the month preceding the Inspection, have not been received back duly endorsed as "Credit verified and paired with Depot copy". Action taken to call for these may also be indicated.</p> <p>iii) State whether invoices in respect of which credit could not be verified by the LAOs are reflected correctly in the concerned Statements of Annual Audit Certificate.</p>		
9	<p><u>RATION AND STORES ISSUED TO PARA MILY FORCES – ADJUSTMENT OF:</u></p> <p>Indicate the total number of vouchers over 1 month, for ration and stores issued to Para Military Forces which are yet to be adjusted with the oldest date at the end of the month preceding the Inspection and also indicate the reasons for delay.</p>		
10	<p><u>PAYMENT ISSUES- CASH/BOOK DEBIT:</u></p> <p>(i) Please confirm that payment issues- Cash/ Book Debits are kept in guard files, priced in time & adjusted promptly.</p> <p>(ii) Indicate the total number of items outstanding for adjustment for more than a month with the oldest date and</p>		

	reasons for delay, if any.		
11	<p><u>PRICING OF PAYMENT ISSUE VOUCHERS-</u></p> <p>Please confirm that the payment issue vouchers pertaining to ordnance, mechanical transport, medical and clothing stores are priced promptly and the price lists/vocabulary are kept updated.</p>		
12	<p><u>FIXATION OF FREE/PAYMENT ISSUE RATES OF ASC ARTICLES PURCHASED LOCALLY:</u></p> <p><u>Please confirm-</u></p> <p>(i) that free and payment issue rates for articles of ASC Supply purchased locally and those supplied by Mily. Farms are being fixed and published.</p> <p>(ii) that in respect of transport provided to military farms, the indents are received in triplicate from the Station Transport Officer and are priced at the rates notified for the purposes in Army Instructions or Govt. Orders issued from time to time; that after completing part V of the indent, one copy is sent to the Military Farm concerned, the second copy to Stn.HQrs. & third copy retained for record. Also that acknowledgement for the receipt of the indent is obtained from the Military Farm and linked with the third copy of the indent.</p>		
13	<p><u>LTARs AND DRAFT PARAS:</u></p> <p>How many LTARs and Draft Paras over 3 months, 6 months and 1 year with the oldest date are outstanding. State reasons for</p>		

	their non- settlement and action taken to clear them.		
14	<p><u>ASC BAKERIES</u></p> <p>Whether any ASC bakery is being run under your audit area? If so, whether the monthly and annual accounts are being received in time and are being audited properly?</p>		
15	<p><u>S&S IMPREST:- Please confirm that</u></p> <p>(i) Items which are authorized to be purchased from S&S Imprest only have been procured.</p> <p>(ii) Income Tax is deducted by DDO i.e. Military Farm at source, on the payments disbursed by them and remitted to the IT Deptt.</p>		
16	<p><u>Book Debit Vouchers, HT Bills – adjustment of:</u></p> <p>Please confirm that the book debit vrs have been adjusted in time.</p>		
17	<p><u>Railway Claims:-</u></p> <p><u>Please confirm that:-</u></p> <p>(i) the claims for loss of stores in transit or for imported stores short landed/damaged are accepted by the railway authorities/shipping companies.</p> <p>(ii) these claims are adjusted promptly.</p>		
18	<p><u>Customs Duty Charges</u></p> <p>Please confirm that while carrying out audit and adjustment of</p>		

	<p>Custom Duty charges, it is ensured that:-</p> <p>i) the bills have been countersigned by the Embarkation Comdt. and the particulars of the consignees mentioned therein clearly indicate that the stores pertain to Defence Services.</p> <p>ii) that the duties levied relate to goods duly authorized for purchase.</p> <p>iii) that the debit is a proper charge against a work or other expenditure, unit etc.</p>		
19	<p><u>Payment of Sea Freight and Wharfage Bills</u></p> <p>Please confirm while admitting bills on account of Sea Freight and Wharfage that freight amount is correct with reference to rates indicated on the bill of lading.</p>		
20	<p><u>Central Purchase of Stores in India</u></p> <p>Please confirm that an account of such payments is sent weekly by the Pay and Accounts Officer, duly supported by duplicate copies of bills and Inspection notes & checked to see that:</p> <p>i) it is supported by all the vouchers referred to therein.</p> <p>ii) the total of each voucher agrees with that shown in the schedule of debits/credits.</p> <p>iii) no item pertaining to another accounts officer has been wrongly included</p> <p>iv) the totals are correct</p>		

	v) the vouchers for the stores purchased in India indicate whether they are indigenous or of foreign origin.		
21	<p><u>Adjustment of claims for losses of stores in transit</u></p> <p>Please confirm that based on the copy of the acceptance letter from the railway authorities, debit for the amount are raised against the railway accounts officer.</p>		
22	<p><u>Financial review of the working of manufacturing turning Establishments.</u></p> <p>Please confirm that the Report is sent to the DFA concerned after taking into account the following points:-</p> <p>i) Loss or profit on the year's working, reasons being given.</p> <p>ii) Variation in holding as depicted by the opening and closing balance, definite reasons being assigned for the increase or decrease.</p> <p>iii) Fluctuations in prices of commodities which have affected the year's working.</p> <p>iv) Effect of indirect charges on the working of the concerns, any difference being adequately explained.</p> <p>v) Losses written off by competent financial authorities</p> <p>vi) Increase or decrease in out-turn as compared with the previous year, with reasons.</p> <p>vii) Variations in the value of obsolete and surplus stores disposed off during the year as compared with the previous</p>		

year.		
viii) Any another point of interest.		

SECTION-IX
TRANSPORT SECTION

Sl.No	Question	Response by the PCDA/ CDA office	Remarks by the HQrs. Inspection/Review team
1.	<u>Advances</u> Are the advances for travelling of different nature being paid within the stipulated period & are the advances restricted to the prescribed monetary limits after applying necessary checks?		
2.	<u>TA/DA/LTC</u> Indicate the total number of bills/claims outstanding for more than 15 days with the oldest date at the end of the week preceding the Inspection.		
3.	Please confirm that all bills on account of TA/DA/LTC are processed in accordance with the Instructions circulated vide HQrs. office		

	letter No. AT/IV/DAD/15301/XXXIX dated 6-4-2000.		
4.	Is the Specimen Signatures Register being maintained properly, updated & submitted periodically to the concerned officers?		
5.	<u>Identification of Initials of Clerks /Auditors AAOs</u> Is the register to record the initials of all the Clerks/Auditors/AAOs serving in the section being maintained in the prescribed format and kept updated?		
6	<u>Sanctions</u> Are the sanctions issued by the officers recorded properly in the Guard files/Sanction files and have they been issued by the competent authorities? Are they cancelled when action thereon is taken?		
7.	<u>Outstanding Demands</u> Are Demand Registers being maintained properly & submitted periodically to the officer concerned together with list of outstanding demands? Indicate the total number of outstanding demands over 1 month, 3 months and 6 months separately for TA/DA and LTC at the end of the month preceding the Inspection. Also indicate action taken for their early liquidation.		
8.	<u>Audit Register</u> State whether adjustment bills/claims and the entries in the Audit Registers are linked with the corresponding entries in the Demand Register.		
9.	<u>Objections</u>		

	Indicate the total number of outstanding objections over 3 months, 6 months and 1 year with the oldest date at the close of the month preceding the Inspection and action taken for their clearance.		
10	<u>LTARs, Draft Paras</u> Please indicate the total number of outstanding LTARs and Draft Paras over 3 months, 6 months and 1 year with the oldest date at the close of the month preceding the Inspection and the action taken for their clearance.		
11	<u>Defence Inter-Departmental Schedules</u> Please indicate the total number of outstanding DID Schedules over 3 months, 6 months and 1 year with the oldest date at the close of the month preceding the Inspection and action taken for their clearance.		

SECTION-X
'E' SECTION

Sl.No	QUESTION	Response by PCsDA/CsDA office	Remarks of HQrs. office Inspection/ Review Team
1	<p><u>MES Contract Agreements</u></p> <p>(i) Indicate the number of contracts which have been received after 1 month, 3 months and 6 months of the prescribed dates as per E-in-C's letter No 3691/E8 dated 09.05.68 during the last one year preceding the inspection and state as to whether such cases of delay have been reported to Zonal CE's.</p> <p>(ii) Indicate the number of cases where attested copies of agreements have been returned to the AOs/AAOs GE after 3 months, 6 months and 1 year during last one year at the close of the month preceding the inspection. State reasons for delay.</p>		
2	<p>(i) Are the Contract Agreements, work orders, deviation orders, amendments etc. received by the prescribed date?</p> <p>(ii) Whether the orders, amendments etc. are being scrutinized correctly as per extant orders, general conditions of contracts and checks provided in relevant check lists?</p>		

	<p>(iii) Whether the Security Deposits/Standing Security Bonds/Earnest Money, as the case may be, are being received from contractor(s) for correct amounts and verified?</p> <p>(iv) Is there any case of single tender contract exceeding Rs. 10 lakh? If so, whether the reasons for dispensing with competitive tendering are examined in audit and prior approval of E-in-C and Financial Approval obtained?</p> <p>(v) Whether the Contract Agreements, work orders, deviation orders, amendments etc. are not returned with piece-meal observations/objection unnecessarily? Whether the valid observations/objections raised during scrutiny have been, after being entered in Audit Progress Register, sent to MES authorities/AAOs/AOsGE promptly?</p> <p>(vi) Whether the time schedule is being adhered to in respect of DGMAP contracts?</p>		
<p>3.</p>	<p><u>Bills</u></p> <p>(i) Indicate the number of final bills which are outstanding for more than 15 days of their receipt with the oldest date at the end of the week preceding the date of Inspection. State reasons for delay, if any.</p> <p>(ii) Indicate the number of final bills which were received after 15 days, 1 month and 3 months of the prescribed date from the AOs/AAOs GE with the oldest date during last one year preceding the inspection and action taken to curtail such delays.</p> <p>(iii) State whether check list prescribed for the pre-audit of the final bills are held by the task holders and checks applied in the scrutiny of the bills.</p>		

	<p>(iv) State whether sufficient copies of SSR are held by the section.</p> <p>v) Please confirm that all bills, irrespective of their nature are received only through Record Section and under no circumstances, bills/claims are received in the section direct.</p>		
4.	<p><u>Objections :</u></p> <p>(i) Indicate the number of pre-audit and post-audit objections raised during the month preceding the inspection.</p> <p>(ii) Indicate the total number of outstanding objections over three months, six months and 1 year with the oldest date at the close of the month preceding the inspection and action taken to clear them.</p> <p>(iii) State whether quarterly and half yearly statements of items held under objection are being received from the AOs GEs/AAOs GEs/AAOs BSO in time and indicate cases where these have been received after 3 months of the prescribed date during the last one year preceding the inspection and remedial measures taken in this regard</p>		
5.	<p><u>LTARs and Draft Paras:</u></p> <p>Indicate the total number of outstanding LTARs and Draft Paras over 3 months, 6 months and 1 year with the oldest date at the end of the month preceding the inspection and action taken for their clearance.</p>		
6.	<p><u>TBOs (Transfer between MES offices and Central Purchase Vouchers)</u></p> <p>Indicate the total number of outstanding TBOs and CP Vouchers over 3 months, 6 months and 1 year with the oldest date at the end</p>		

	of the month, preceding the inspection. State reasons for delay in their adjustment.		
7	<u>DID Schedules</u> Indicate the total number of outstanding DID Schedules over 3 months, 6 months and 1 year with the oldest date at the end of the month preceding the Inspection. State reasons for delay in their clearance.		
8.	<u>Loss Statements:</u> Indicate the total number of Loss Statements, which are still to be regularised /sanctioned over 3 months, 6 months and 1 year with the oldest date at the end of the month, preceding the Inspection. State reasons for delay in their regularisation.		
9.	<u>Provisional Payments</u> Indicate the total number of outstanding cases of provisional payments over 3 months, 6 months and 1 year with the oldest date at the end of the month preceding the inspection. State reasons for their non- clearance.		
10.	<u>Demands</u> Indicate the total number of outstanding demands over 3 months, 6 months and 1 year with the oldest date at the end of the month preceding the Inspection. State reasons for non- recovery.		
11.	<u>Arbitration Cases</u> Indicate the total number of outstanding cases of arbitration cases over 3 months, 6 months and 1 year with the oldest date at the end of the month preceding the Inspection.		

12	<p><u>Financial Advice, MFAs and IARs</u> Indicate the number of financial advice, Major Financial Irregularities Reports and Internal Audit Reports rendered/raised during the last three years at the end of the month of preceding the inspection.</p>		
13.	<p><u>SSR (Standard Schedule of Rates)</u> State whether it is ensured that SSR are revised periodically by the concerned authorities and the rates contained in the final bills are being checked with reference to SSR.</p>		
14.	<p><u>Rent Revision</u> State whether it is ensured that the rates of the rentals of the buildings under the charge of MES authorities are got revised periodically.</p>		
15	<p><u>Security Deposits</u> (i) Whether the various types of securities/ BGBs (as the case may be) (Security deposit for individual contractors, additional securities, Standing Security Bonds, BG Bonds in lieu of retention money) are being deposited by the contractors? (ii) Whether Security Deposits are on standard prescribed forms and for correct amounts? Are the approved contractors executing SSB of the value according to the class of their enlistment? (iii) Whether the security deposits are being entered in the prescribed register over the signature of the O I/C? (iv) Whether the BG Bonds in lieu of Security Deposits are being entered in a separate register over the signature of O I/C? Whether timely action is being taken for their extension, renewal or</p>		

	<p>enhancement, as the case may be?</p> <p>(v) Whether physical verification of securities is being conducted annually in the month of April and result thereof endorsed in the register by the O I/C duly signed?</p> <p>(vi) Whether the Security Deposits are being refunded over the signatures of JCDA without undue delay? Whether the lapsed deposits are being credited to Government and security deposits are being kept under lock and key?</p>		
16	<p><u>Cash Book</u></p> <p>Whether the cash books are being received from the AOs GE/ AAOs GEs on the due date duly supported with all required vouchers/ statements? Is there any delay in their audit and prompt return to the concerned office?</p> <p>(ii) Whether the vouchers/demands pertaining to other sections are sent to them and their acknowledgement watched?</p>		
17	<p><u>Operational Works</u></p> <p>Please indicate:</p> <p>(i) the total number of units under which Operation Works are under process at the close of the month preceding the inspection.</p> <p>(ii) whether monthly cash accounts are being received.</p> <p>(iii) number of outstanding accounts with oldest date and action taken to call for the outstanding accounts.</p> <p>(iv) the month up to which post audit has been completed.</p> <p>(v) the number of vouchers pending for post audit with year wise breakup.</p>		
18	<p><u>Post Audit</u></p>		

	<p>(i) Whether the post audit is being carried out as per prescribed procedures and extant orders and that there are no arrears in post audit?</p> <p>(ii) Whether the objections statements are being issued promptly and they are being reviewed periodically by Officer I/C and pursued to finality?</p> <p>(iii) Whether the cases relating to irregularities are being regularized?</p> <p>(iv) Whether the post audit objections are being entered in the objection statement register and are being reflected in MPR?</p> <p>(v) Are the final work bills being sent to the T.E. for post payment technical check and their return watched?</p> <p>(vi) Are final work bills of measurement/lump sum contracts being sent /collected by LAO for checking the entries in MBs held with AO/AAO GE?</p>		
19	<p><u>Cash Assignment Register</u></p> <p>(i) Whether the register is being maintained properly and is posted upto date?</p> <p>(ii) Whether there is any case of heavy balance and disproportionate monthly expenditure?</p>		
20	<p><u>Budget</u></p> <p>(i) Whether funds placed under various budget heads at the disposal of MES formations in the audit area of the Controller are being noted promptly in the prescribed registers?</p> <p>(ii) Whether appropriations and re-appropriations subsequent to the budget provisions made on the orders of the competent authorities are being posted in these registers to ensure that</p>		

	expenditure does not exceed the allotments?		
21	<p><u>Sale Accounts</u> Whether the audit of sale accounts is being conducted properly as per extant orders/rules and there is no undue delay in the payment of auctioneer's bills?</p>		
22	<p><u>MERs (Monthly Expenditure Returns)</u> (i) Whether the MERs are being received in time alongwith certificates of AOs/AAOs GE reconciling the figures therein with the Punching Medium for the month? (ii) In how many cases revised AA has been called for where expenditure has been incurred in excess of Tolerance Limit? (iii) Is there any case during the financial year where fresh A.A. was obtained in respect of cases where original A.A. was not acted upon within 5 years? (iv) Was there any case of Fictitious/Wrong booking? Please state the number of such cases as well as the corrective action taken in each case. (v) Was there any case where stores were transferred from Capital to Revenue Head and vice-versa?</p>		
23	<p><u>Punching Medium</u> (i) Whether the monthly Punching Medium with relevant documents are being received from all AOs/AAOs GE on the prescribed dates? (ii) Whether Sectional compilation is being reviewed and discrepancies and fictitious Code Head operated are adjusted/got</p>		

	adjusted promptly?		
24	<p><u>Deposit Works</u></p> <p>(i) Whether departmental charges are being levied on these works?</p> <p>(ii) Is prior consent of the authorities mentioned in Para 306 RMES being obtained prior to execution of Deposit Works?</p> <p>(iii) Whether the funds to meet the estimated cost of the work and departmental charges, are being paid in full, before any liability is incurred?</p>		
25	<p><u>Sanctions</u></p> <p>(i) Whether Administrative Approvals and Technical Sanctions to works are being audited properly?</p> <p>(ii) Whether these sanctions are linked to see that the amount of T.S. does not exceed the amount of A.A. beyond tolerance limit?</p> <p>(iii) Whether AA and T.S. are being entered in the prescribed registers?</p> <p>(iv) How many observations/objections were raised during the scrutiny/audit of AA and T.S.? Out of these, how many were included in the MFAI/IAR?</p>		
26	<p><u>Hiring of Buildings</u></p> <p>(i) Whether sanctions for hiring of buildings are being accorded by the competent authorities and are being scrutinized properly by the Officer I/C periodically?</p> <p>(ii) Do sanctions exist in respect of cases of payment of rent to ensure that rates are correct, the period for which claim has been</p>		

	made is covered by the sanction and there is no delay in the payment? (iii) Are lease agreements available in all cases of buildings hired and are they renewed in time, if required?		
27	<u>Annual Review of Works Expenditure</u> (i) Is the Annual review of Works Expenditure being prepared as per the instructions given and does it have a uniform basis and embody all necessary information in the statements and is it being submitted by the due date? (ii) whether Critical Review Register is being maintained for the purpose?		
28	<u>Cash Assignment</u> (i) Whether requisition of cash assignment for the 1 st quarter is being received during 2 nd week of March and CA is placed well in advance? (ii) Is Cash Assignment being placed at the beginning of the quarter indicating monthly break-up?		
29	<u>RARs</u> Whether RAR payments are being regulated as per E-in-C letter dated 21.7.1972, in cases of non-receipt/delayed receipt of attested copies of C.A. by AO GE/AAO GE?		
30	<u>Escalation</u> Is payment on variation in price being made strictly as per condition 63 of IAFW-2249?		
31	<u>Adjustment of Class-IX voucher</u> Are class-IX vouchers being forwarded by Audit section to AO GE/		

	AAO GE with a copy to "E" section regularly and accounted for in the Construction Accounts and MER?		
32	<p><u>MAP WORKS</u></p> <p>Please indicate:</p> <p>(i) Number of projects of MAP works under process.</p> <p>(ii) Number of projects completed.</p> <p>(iii) Number of outstanding Final Bills in respect of completed MAP Projects with reasons.</p> <p>(iv) Whether monitoring of progress of work with reference to Budget Allotment is being done.</p> <p>(v) Whether monthly expenditure report is rendered to E-in-C Branch regularly.</p> <p>(vi) Is quarterly expenditure report being sent to HQs. office? Whether replies to the observations raised are being furnished to HQs. office.</p>		

SECTION-XI

IA CELL

Sl.No	Question	Response by PCsDA/CsDA office	Remarks of the HQrs. Office Inspection/Review team
1	<p><u>Examination and Circulation of Govt. Letters etc, Please confirm:-</u> (i) that all Govt., Army HQrs. and CGDA's letters in respect of matters affecting local audit of stores accounts or other checks carried out by Local Audit officers are circulated to LAOs. (ii) that method for implementation of these orders are also indicated in the circulars issued. (iii) that in cases where these orders are not capable of clear implementation, clarifications are obtained.</p>		
2	<p><u>Examination of Sanctions to expenditure by competent financial authorities lower than the Armed Forces HQrs.</u> Please confirm that all cases in which authorities lower than the Armed Forces HQrs have exercised their financial powers vested in them are critically examined in terms of provision of rule 65, 66 & 67, FR Part-I and important cases in which it is noticed that the powers have not been properly exercised or the advice tendered by the CDA in his capacity as Financial Adviser has been disregarded are closely watched and reported to the CGDA where necessary.</p>		
3	<p><u>Conservancy Agreement with Cantonment Boards</u> (i) Whether at the time of concurrence of Conservancy Contract, Controller suggested to incorporate the submission of monthly conservancy bills as per the actual expenditure incurred by</p>		

	<p>Cantonment Board, especially in cases where Cantonment Boards did not submit the final bills in respect of previous year's conservancy Contract.</p> <p>(ii) Whether before releasing monthly payment of Conservancy payment, Controller consulted the statement of actual expenditure vetted by LAO so as to avoid overpayment to Cantonment Boards.</p> <p>(iii) While releasing first payment of current agreement, outstanding/overpayment of previous year's contracts have been adjusted. If not, reasons for the same may be indicated.</p> <p>(iv) Please confirm that cases of those objections which have not been properly replied to/settled by Cantt. Board and also cases of serious irregularities through the monthly reports on the General State of Accounts as in the case of the army units and formations are referred to by LAOs. Please also confirm that cases where there has been remission of revenue or where the collection of Cantt. dues has not been done with sufficient promptitude are also referred for taking further action in consultation with the GOC-in C Command.</p>		
4	<p>Draft/Audit Paragraphs/LTARs</p> <p>a) Please indicate the details of LTAR/Draft Paragraphs outstanding for over 3 weeks, 6 weeks and two months and also the reasons for delay in settlement thereof. (Replies to Draft Paragraph is required to be furnished to Audit within 6 weeks time, otherwise statutory Audit authorities propose the same for inclusion in C&AG Report as Audit Paragraph)</p> <p>b) Confirm that replies to draft paras submitted within six weeks and that these are dealt with at an appropriate level.</p>		

	c) Please confirm that the concerned registers are maintained & submitted to JCDA/CDA periodically and regularly for their review.		
5	Major Financial & Accounting Irregularities How many fresh cases of Cash and Store irregularities along with the name of the Units/formations have been reported during the last three years preceding the month of Inspection?		
6	Audit Objections (Internal audit objections and Test audit objections) (i) How many Internal audit objections and Test audit objections have been reported by the PCsDA/CsDA as on 30 th June every year in the AAC and its follow up reports and their position as on 30 September, 31 st December, 31 st March, whichever is applicable, preceding the Inspection? (ii) Please indicate the LAO-wise status of the Internal and Test audit objections shown above. (iii) Please furnish year-wise break-up of the Internal and Test audit objections given at (i) above.		
7	<u>Local Audit Programme</u> i) Please confirm that quarterly programmes and completion reports of Office of LAOs/RAOs are received by the prescribed dates and Audit programmes are drawn up correctly and the periodicity regarding audit/inspection as fixed by the CDA is observed and adequate action taken to deal with arrears or any other unusual features noticed during the scrutiny. ii) Whether percentage cut in audit mandays is being applied where more than one quarter has been clubbed in the audit programme.		

	iii) Confirm that there was no undue delay in the approval of the tour programmes of the LAOs/RAOs etc. and local audit completion reports.		
8	<p><u>Special Reports and Outstanding objection in r/o Unit & Formation moving in/out of Command</u></p> <p>Please confirm that incoming/outstanding special reports are received/issued promptly and that VCRs are suitably posted and action taken to call for outstanding incoming/outstanding special reports and on the settlement of the objections.</p>		
9	<p>Local Audit (Arrears in Audit)</p> <p>What is the number and name of the units/formations, which were not audited or reviewed during the last financial year?</p>		
10	<p>Loss statements</p> <p>What is the year-wise break-up of the number of Loss Statements and their amount as reported by PCsDA/CsDA as on 30th June and position thereof on 30th September, 31st December and 31st March, whichever is applicable preceding the inspection?</p> <p>Please confirm that Loss Statements are disposed of without undue delay and the audit reports furnished are clear and contain reference to the CFA and the authority under which he is competent to accord sanction to regularize the loss.</p>		
11	<p>Ex-gratia Payments</p> <p>Please confirm a Statement of ex gratia payment exceeding Rs. 20000/- in each case made during the quarter is submitted quarterly on the dates to the HQrs. Office through the local rep. of the DADS.</p>		
12	<u>Infructuous expenditure:-</u>		

	<p>(i) Please confirm that a statement of infructuous expenditure (other than MES) finally dealt with during the year is submitted to the HQrs. office through the local representative of the DADS on the prescribed dates.</p> <p>(ii) Please confirm that statement of infructuous expenditure (MES) is also submitted to the DFA (W) on similar lines through the local rep. of the Director of Audit Def. Services.</p> <p>(iii) Please confirm that to facilitate submission of these statements, each audit Section of the Controllers office is maintaining a register for the said purpose.</p>		
13	<p>Outstanding Railways/Shipping/Airways claims</p> <p>What is the number and amount of such claims and amount outstanding in Q.E. June, September, December and March preceding the Inspection?</p> <p>Please confirm that speedy action at the appropriate level is taken to advise the concerned authorities for expeditious settlement of the railway claims.</p>		
14	<p>Position of outstanding License fee, Rent and Allied Charges:</p> <p>What is the position of outstanding dues on account of License fee, Rent and Allied Charges from Displaced persons, other Central/State Governments, Released/Retired Officers, Departmental officers in Service, Departmental Messes/Clubs, Private Parties including MES Contractors and Cantt Boards/Municipalities etc. for the License fee bills issued upto end of month of February and outstanding as on 30th June every year (Position thereon as on 30th September, 31st December and 31st March next year whichever is preceding the inspection).</p>		

15	<p>Adhoc Committee Meetings Please confirm that Adhoc committee meetings are held regularly and in time. If so, indicate the outcome of these meetings and comment accordingly.</p>		
16	<p>Annual Audit Certificate Please confirm that proper follow-up action is taken on the outstanding items shown in the various Statements sent in support of the AAC. Indicate from the last year's AAC as to how many vouchers for which credit is not traceable are shown outstanding and action taken for their prompt clearance in consultation with LAOs/Units etc.</p>		
17	<p>Tour Notes of CDA/JCDA Please intimate that the points raised in the tour notes of the CDA/JCDA are noted in a register maintained to keep watch on their prompt finalization.</p>		
18	<p>LAOs Conference Are LAOs conferences being held periodically? The nature of such conferences and their outcome may please be indicated.</p>		
19	<p>Reference from LAOs Please indicate how many references were received during the last one year from the LAOs etc and how promptly these were dealt with.</p>		

20	<p><u>Internal Audit Report</u></p> <p>Please confirm that Internal Audit Report is rendered half yearly, covering the period upto 31st March and 30th September of every year under the following broad categories :-</p> <ul style="list-style-type: none"> i) Regulatory Audit ii) Loss of Revenue iii) Generation of Revenue iv) Optimal Resource Management and v) Suggestions for economy <p>The report contains items of importance and significance which have come to notice during the half year, which merit attention of the highest echelons of MOD and Services HQrs.</p> <p>Please indicate how many Internal Audit Reports have been rendered during the 3 years preceding the month of Inspection.</p>		
21	When and how were the irregularities indicated in IAR detected?		
22	Whether the item was included in MFAI before projecting the case for IAR?		
	(a) If so, whether the response of the executive authorities and your comments thereon are being incorporated in the write-up of the proposed item.		
	(b) Whether any further correspondence has been made with the executive authorities and at what level?		
23	While proposing the item for inclusion in IAR to HQrs office, whether the copy of Govt Order/Rule position governing the subject		

	matter and copy of correspondence between Audit and Executive authorities are being furnished.		
24	While proposing item for inclusion in IAR, whether recommendations of PCsDA/CsDA or Addl.CDA/Jt.CDA(in the absence of PCDA/CDA) have been obtained		
25	Whether regularization action of the proposed item is being indicated in the write-up		
26	For regularization of outstanding IAR items, what kind of action is being initiated by your office and at what level?		
27	<p><u>Financial Advice:</u> -</p> <p>How many items of financial advice have been rendered during the last three years preceding the month of Inspection?</p> <p>i) Please confirm that items of financial advice are being circulated to other Controller's offices in order to explore the possibility of effecting similar economies in their areas.</p> <p>ii) Please confirm that financial advice items received from the CGDA are notified promptly for information of the sub offices/sections of the main office and their acknowledgements obtained.</p>		
28	<p><u>Super Review:</u> -</p> <p>Indicate the number and details of the units and formations which were taken up for Super Review during last 3 years preceding the Inspection.</p> <p>Please confirm that Super Review Reports are noted in the register maintained for watching their finalization and adequate follow up action taken towards finalization of the outstanding items.</p>		

29	<p><u>Performance Audit:</u> - Indicate the number and details of the units and formations taken for performance audit during the last 3 years preceding the Inspection. Please indicate the manner in which the performance study, if any done, has been carried out and also indicate its outcome.</p>		
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SECTION-XII
FUND CELL

SL. No.	QUESTION	Response by PCsDA/ CsDA office	Remarks of HQrs. office Inspection/Review Team
01.	Indicate total number of Fund Accounts being maintained on DDP System.		
02.	Indicate total number of wanting schedules with year-wise break-up together with their amounts as on last date of the month preceding the Inspection and action taken to call for them.		

03 (i).	Whether review-rejections for the current/ previous years are being done.		
(ii).	Indicate the number of outstanding review rejections year-wise, their amounts and action taken to settle them.		
04.	Whether annual reconciliation of fund amounts is being done. Indicate the years, if any, for which it has not been done.		
05.	Indicate the number of rounds being taken for inserting corrections and amendments finally in the edit list to achieve zero error status.		
06.	Indicate whether Fund Master is being kept updated.		
07.	State whether lists of minor/ minus balances are periodically and regularly received from EDP Centre, Meerut.		
08.	State whether the broad sheets in respect of Non-DAD subscribers are received from EDP Centre, Meerut through WAN and they are verified and kept safely on record.		
09.	State whether half-yearly lists of Super Review rejections are received from EDP Centre, Meerut and action taken to clear the rejections. Also, indicate how many Super Review rejections are outstanding. Give year-wise break-up with the oldest date.		
10.	State whether monthly progress report on maintenance & reconciliation of GPF accounts (CR & DR) duly reconciled with the printed compilation is being rendered to HQrs. office.		
11.	State whether quarterly report on minor and minus balance cases are being rendered to HQrs. office. Whether minus balance cases are taken up with the units and instructions		

	issued to obviate such recoveries in future.		
12.	State whether the fund orders are received and fund masters updated periodically.		
13.	State whether complaints relating to Provident Fund are being settled by CDA (Funds), Meerut & other Fund Maintaining Controllers in time.		
14.	What steps are being taken by your office for ensuring speedy settlement of Provident Fund complaints by CDA (Funds), Meerut & other Fund Maintaining Controllers.		
15.	State whether monthly progress report on Provident Fund complaints is being rendered to HQrs. office.		
16.	Please confirm that the complaints regarding missing Credits/ Debits and wrong debits are dealt with on priority basis. Indicate the number of outstanding complaints with the oldest date.		
17.	Whether the outstanding fund data after the annual reconciliation is being adjusted as per para 290 (5) of OM Part II, Vol – I and confirm that no fresh amount is compiled to fund head after closing of accounts.		
18.	State how much time is being taken to dispose off complaints regarding amendment of name/ date of birth of the subscriber/ nominee.		
19.	State whether the demand register on account of Ty. Advance from GPF is being maintained properly and reviewed regularly by AAO/AO.		
20.	State whether while issuing the LPC on the transfer of a		

	subscriber, the amount of Ty. Advance taken by the subscriber and number of balance instalments and amount of monthly instalment have been clearly shown thereon.		
21.	State how much time is being taken to forward the final settlement claim of GPF to the Fund Maintenance Authority.		
22.	State whether the superannuation list and Part – II office orders are received in time from the Unit concerned and updated periodically by AAO/AO.		
23.	State whether timely action is being taken for final settlement claim of GPF in accordance with the superannuation list/ Part – II Office Order.		
24.	State what steps are being taken for speedy settlement of final settlement claim of GPF of deceased subscriber.		
25.	State whether the GPF schedules are checked 100% and tallied with the amounts compiled before sending electronic data to the CDA (Funds), Meerut Cantt.		
26.	Indicate the total number of complaints on account of GPF related to amendment of name and date of birth, missing credits/ debits and wrong debits, delayed final settlement claim etc. of the subscriber/ nominee.		
27.	Indicate how many cases are pending on account of transfer of GPF assets.		
28.	Indicate how many DID schedules are pending for originating/ responding on account of transfer of GPF assets to other Fund Maintenance Controller.		
29.	Indicate how many complaints are pending related to missing		

	credit/ short credit/ wrong credit/ debit.		
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SECTION-XIII

EDP/OFFICE AUTOMATION

Sl. No.	Question	Response by PCsDA/CsDA office	Remarks of HQrs. Office Inspection/Review Team
1.	Whether the entire module has been implemented in your office. If yes, fill up the date of installation.		
2.	How many officials are trained for working on the application software?		
3.	Who has been nominated to work as system administrator for the application software?		
4.	Whether back up of data is being taken and at what interval?		
5.	Please indicate the uptime of server & whether any register is being maintained to record the uptime/downtime of server, if installed in your office?		
6.	How it is ensured that computer hardware/peripherals given by EDP Wing of HQrs office are accounted properly?		
7.	Status/ details of hardware available within office and vintage thereof.		
8.	State the number of UPS available vis-a-vis UPS working properly.		
9.	Whether LAN is working properly?		
10	Whether Annual maintenance Contract/Annual Technical support contract has been made? If not, how system is being maintained?		
11.	Indicate the number of AON proposals and Financial Concurrence		

	cases received during the last quarter and how many were processed on application software (a) Reasons for not processing all the files on application software (wherever applicable).		
12.	Indicate the reports/returns/MIS generated on system.		
13.	Whether CGDA mail server ID has been allotted to your office by HQrs office? If yes, indicate the same and furnish the following information :- (a) Whether all the reports and returns are sent to HQrs office through CGDA mail server? (b) Indicate how many reports and returns have been sent to HQrs office through CGDA mail server during the quarter preceding the month of Inspection.		

SECTION-XIV

'O' & 'M' CELL AND COMPLAINT CELL

Sl No	Question	Response by PCsDA/CsDA office	Remarks of HQrs. Office Inspection/Review team
1	Indicate how many O&M studies have been carried out during the		

	last three years preceding the Inspection. Please confirm that local Suggestion Committee has been set up. Whether any suggestions after scrutiny by committee have been projected to HQrs office for finalization		
2	Please confirm that the Super Review of the units by IDAS officers as per approved programme has been carried out.		
3	Please confirm that the Inspection Reports of CGDA are actioned/replied to promptly in consultation with the concerned Sections for finalization of the observations.		
4	Please confirm that the requirement of staff in the main office/sub offices is being assessed regularly keeping in view span of control and scalar process on scientific basis through methods study and standard norms.		
5	Please confirm that Complaint Registers as prescribed in Para 818 OM Part-II Vol-I are maintained on proper format		
6	Please give the details of total number of outstanding complaints (Year wise) received from HQrs. office and those received direct, category wise viz. warranted/unwarranted.		
7	Please confirm that the complaints received are being shown to the JCDA/CDA at Dak stage.		
8	Please confirm that each complaint is allotted a Control Number and entered in the prescribed Complaint Register and passed on to the Group officer on the day of receipt under standard forwarding memo boldly embossed "COMPLAINT CASE" at the		

	TOP of the memo.		
9	Please confirm that complaints are settled within seven days from the date of receipt under intimation to the complainant.		
10	Please confirm that in respect of complaints which could not be settled within 7 days for the reasons, that required information was to be obtained from outstation, interim replies have been given and the information has been called for at the level of GO/JCDA and complaints are settled within 6 weeks.		
11	Please confirm that the Registered complaints received through HQrs. office/ CGDA are entered in a separate Register viz. "CGDA"s Complaint Register" and the register is reviewed weekly by the GO and fortnightly by the JCDA and the register is submitted every month, as per prescribed procedure, to the CDA for his review and orders.		
12	Please confirm that the monthly report in the prescribed Proforma in respect of complaints received through HQrs. is sent by the 7 th of the following month as per prescribed procedure.		

SECTION-XV
AT(ORs) CELL

Sl.No	Question	Response by PCDA/CDA's office	Remarks of HQrs. office Inspection/Review Team															
1	<p>Heavy Debit Balances: Please furnish the following information-</p> <p>a) No. of debit balance IRLAs</p> <p>b) Action taken by the PAO (ORs) to clear the debit balances.</p>																	
2	<p>Heavy Credit balances: Please furnish the following information-</p> <p>a) No. of heavy credit balance IRLAs</p> <p>b) Whether the IRLAs have been reviewed for ascertaining the reasons for the heavy credit balance? If so, the reasons observed for the heavy credit balances.</p>																	
3	<p>Complaints</p> <p>a) Please indicate no. of complaints outstanding with age analysis:</p> <table border="1" data-bbox="347 807 972 1348"> <thead> <tr> <th data-bbox="347 807 510 986">Period</th> <th data-bbox="510 807 741 986">Complaints addressed to PCsDA/CsDA/ PAOs</th> <th data-bbox="741 807 972 986">Complaints addressed to CGDA</th> </tr> </thead> <tbody> <tr> <td data-bbox="347 986 510 1078">Over 1 month</td> <td data-bbox="510 986 741 1078"></td> <td data-bbox="741 986 972 1078"></td> </tr> <tr> <td data-bbox="347 1078 510 1171">Over 3 month</td> <td data-bbox="510 1078 741 1171"></td> <td data-bbox="741 1078 972 1171"></td> </tr> <tr> <td data-bbox="347 1171 510 1264">Over 6 month</td> <td data-bbox="510 1171 741 1264"></td> <td data-bbox="741 1171 972 1264"></td> </tr> <tr> <td data-bbox="347 1264 510 1348">Over 1 year and</td> <td data-bbox="510 1264 741 1348"></td> <td data-bbox="741 1264 972 1348"></td> </tr> </tbody> </table>	Period	Complaints addressed to PCsDA/CsDA/ PAOs	Complaints addressed to CGDA	Over 1 month			Over 3 month			Over 6 month			Over 1 year and				
Period	Complaints addressed to PCsDA/CsDA/ PAOs	Complaints addressed to CGDA																
Over 1 month																		
Over 3 month																		
Over 6 month																		
Over 1 year and																		

	above				
	b) Action taken for settlement of the complaints				
4	References Seeking Clarification / Guidance a) Please indicate no. of references received from the PAO (ORs), since last Inspection b) No. of cases cleared and decision /clarification given c) No. of cases yet to be replied indicating the oldest date and the PAO (ORs) concerned d) Reasons for the delay				
5	DO II Rejections a) Please indicate the total No. of DO II rejections during the previous 4 month prior to Inspection with category-wise details: Manual rejections Master Missing Duplicate/overlapping Audit rejections RJC rejections Cancel/Misc Rejections b) Action taken to bring down the percentage of rejections by the PAO (ORs)				
6	<u>Adjustment of DO –II items: Please indicate-</u> a) Name of the PAO (ORs) b) Adjustment month c) DO II items b/f from the previous month d) No. of DO II items actionable received during the month				

	<ul style="list-style-type: none"> e) Total f) No. of items adjusted in the month g) Balance c/f to the next month h) Reasons for non-adjustment i) Date of actual clearance of all the items 		
7	<p>Clearance of rejected items and wrong credits of PBOR salary through ECS/NEFT</p> <ul style="list-style-type: none"> a) Name of the PAO (ORs) b) Total number of IRLAs c) No. of items of ECS/NEFT credit d) Amount e) Items b/f from the previous month f) Amount g) Total h) No. of items rejected by the Bank during the month i) Reasons for rejection by the bank j) Percentage of rejection k) No. of rejected items cleared during the same month l) Amount m) No. of days taken for clearance of the items n) Balance, if any, remaining uncleared for the month o) Amount p) Reasons for non clearance q) Date of actual clearance of all the items 		
8	No. of cases of AWL/OSL/Desertion/Death/Dismissals/Invalidated		

	<p>out/Local discharge</p> <ol style="list-style-type: none"> Total No. of cases item wise Excess paid amount Action taken to recover/adjust paid amount Balance 		
9	<p>AFPP Fund Final Payments in respect of PBOR</p> <ol style="list-style-type: none"> Whether the procedural Instructions given in the Audit Drill circulated under this office No. AT/I/3500/Jbp dated 23rd June 2010 have been scrupulously followed by the PAO (ORs)/Main Office? Have any instances of deviation been found? Indicate the instances of deviation from the laid down procedure with reasons therefor. 		
10	<p><u>PLI Schedules</u></p> <ol style="list-style-type: none"> Whether PLI schedules are returned to Directorate of Accounts (PLI) Kolkata by the due date? When printed compilation is received, ensure that it is checked with the amount mentioned in the forwarding memo of PLI Schedule to ensure that there are no variations. Whether statement of details of credits/debits to be passed on to DA(PLI) Kolkata is prepared for the month concerned. Simultaneously, it may be ensured that schedules showing the amounts credited/debited to the remittance head of P&T are prepared. Whether the consolidated statement, advices made to RBI 		

	and the connected schedules are attached to outward settlements account and sent to DA(PLI).		
11	<p><u>AGIF</u></p> <p>a) Whether strength statement in respect of recoveries relating to AGIF subscription interalia indicating the category of personnel, total number of IRLAs maintained during the period, rate of subscription of AGI, total amount due for recovery and actual amount recovered, is prepared.</p> <p>(b) Whether cheques for remittances are made for the correct amount and forwarded without delay to AGI Dte? Similarly for the advances from AGIF, whether ORs cell has forwarded the recovery schedules to AGI Dte in time.</p>		

SECTION-XVI
IFA SECTION

Sl. No.	Question	Response by PCsDA/CsDA office	Remarks of HQrs. Office Inspection/Review Team
1.	Receipt		
(i)	Whether the case files received are diarised on the date of receipt?		
(ii)	How many proposals with amount were received for AON and vetting of RFPs? What is the average time taken for their concurrence?		
(iii)	a) How many proposals, with amount were received for Financial concurrence? b) How many cases were received for vetting of draft supply orders and what is the average time taken for clearance?		
(iv)	What are the reasons for the delay in clearance of procurement proposals if it exceeds two weeks for AON & Expdr. Angle		

	Sanction as per Appendix "A" DPM-2009?		
(v)	Whether or not the monthly progress report showing the position of procurement proposals received/cleared is being rendered in time and on the prescribed format.		
2.	AON/RFP Vetting		
(i)	What is the nature of shortcomings observed while concurring AON proposals, vetting of RFPs and processing of procurement proposals?		
(ii)	What is the monitoring mechanism of procurement proposals for which AON/RFP are vetted but proposals for financial concurrence for procurement are awaited for over one month and action taken in this regard?		
3.	Budget / Committed Liabilities		
	Whether or not the requisite certificate of availability of budget under the Code Head and other relevant details of expenditure/liabilities is obtained at the time of financial concurrence as per Instructions contained in HQrs. Office circular No. PIFA/Budget/15015 dated 30.5.08?		
4.	Vendor Selection		
(i)	What is the system followed in selection/registration of Vendors?		
5.	LI not considered		
(i)	In how many procurement proposals, offer of LI vendor has not been considered? What are the reasons?		
6.	Re-tendering		
(i)	What is the number of procurement proposals in which re-tendering has been advised by IFA?		

(ii)	In how many cases of re-tendering, the advice of finance was not accepted?		
7.	PNC Meeting		
(i)	How many PNC meetings were attended by the IFA and his/her representative?		
(ii)	What is the nature of financial advice given in the PNC?		
(iii)	What is the amount of savings achieved during PNC?		
8.	Supply Orders		
(i)	In how many cases of procurement proposals draft Supply Orders have not been received for vetting? What action has been taken in such cases?		
(ii)	In how many cases of procurement proposals, copies of the Supply Orders have not been received and what action has been taken to call for the same?		
(iii)	Are there any procurement proposals where deviations from the vetted draft supply order have been observed and what action has been taken thereon?		
9.	Savings		
	What are the details of savings achieved on the advice of IFA?		
10.	Splitting of powers		
	In how many cases splitting of powers has been observed?		
11.	Dissent Note		
(i)	Has there been any case of recording dissent note? Please give details thereof.		
(ii)	Is there any case (s) where CFA has overruled the advice of the IFA and what action has been taken by the IFA?		

12.	Procurement through OEM		
(i)	What is the percentage of cases where procurement is made from OEMs, their authorized dealers, from firms registered with DGS&D and other firms?		
(ii)	What is the percentage of cases where procurement is made on Limited Tender Enquiry/ Single Tender or PAC basis?		
(iii)	In how many cases of value above Rs. 25 lakh, LTE has been adopted?		
(iv)	Please confirm shadow files are maintained.		
13.	General		
(i)	Whether the Registers are maintained as per Instructions contained in OM Part II Vol. I and II and Instructions issued by HQrs. office from time to time?		
(ii)	What is the arrangement for coordination between (a) IFA and PCDA/CDA (b) IFA and Executive authorities		
(iii)	Whether all SOPs/Checklists are available/not available with the IFA and what is the action taken to obtain the SOPs/Check Lists which are not available?		
(iv)	Whether the checklists are provided to the officers dealing with the scrutiny of procurement proposals?		
14.	Database		
(i)	Whether database of contracts/supply orders/vendors/items/rates is being maintained on the software circulated vide HQrs. office DO letter No. PIFA/Database/15016 dated 7.6.07 or any other system?		

(ii)	What is the mechanism followed for using the database at different stages viz. AON/RFP, mode of tendering, financial concurrence etc.?		
(iii)	What is the mechanism followed for consultation with other IFAs on their respective database?		
15.	Registers		
(i)	Whether UO No. Register is being maintained as per format prescribed?		
(ii)	Confirm that the Registers as prescribed in Office Manuals, Codes, various Govt. and departmental orders are being maintained by all the Sections, in the prescribed forms/format.		
(iii)	Confirm that fly-leaf instructions are pasted therein, opening certificates are endorsed, Control numbers are allotted to them, pages are numbered and submitted to the officers on due dates for their proper review. Please indicate the registers which although prescribed, are not being maintained/required interalia stating reasons therefor.		
16.	Whether post-Contract management cases are being handled as per provisions in DPM/GFRs/Manuals etc.		

SECTION-XVII
HINDI CELL

SI No	Question	Response by PCsDA/CsDA office	Remarks of the HQrs Office
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			Review/Inspection team
1	Check Points: State whether check points in accordance to Rule 12 of Official Language Rules 1976 have been devised for ensuring appropriate compliance of the Official Language Act, 1963.		
2	Annual Programme: State whether the check points devised are strengthened and made effective for achieving targets of the annual programme of the Ministry of Home Affairs.		
3	Hindi Workshops: How many Hindi workshops were held during the last one year and the number of participants in each such workshop?		
4	Name Plates, Rubber Stamps, Seals, Letter Boards, Subject on the file & Covers on Registers etc.: Are these prepared/written bilingually i.e in Hindi and English in the offices located in the Regions 'A' and 'B'? Are documents mentioned under section 3(3) of the Official Language Act, 1963 issued in Hindi only in the Region 'A'?		
5	Quarterly Meetings: Are meetings of the official language implementation committee held regularly in a manner prescribed under the chairmanship of the Head of the organization?		

6	<p>Training:</p> <p>Indicate the number of officers and employees who are yet to be trained in Hindi? State action taken in this regard.</p>		
7	<p>Hindi Software</p> <p>Has the Hindi Software been uploaded in all the computer system in your office and training for use of this software provided to all Staff?</p>		
8	<p>Standard Drafts Inspections:</p> <ol style="list-style-type: none"> 1. How many standard drafts for the official communications, which are repeatedly used, were prepared during the last one year? 2. How many sections in the main office and sub-offices have been inspected during the last one year to ensure compliance with guidelines on progressive use of Hindi? 		
11.	<p>Parliamentary Committee Inspection:</p> <p>Whether your office has ever been inspected by Parliamentary committee on Hindi? If yes, whether all observation raised by them have been settled? Please intimate the status.</p>		