



कार्यालय, रक्षा लेखा नियंत्रक, न. 1 स्टॉफ रोड, सिकंदराबाद - 09
OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS
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सं/NO. IA/I/1204/KPI/2023-24/NEW

दिनांक/ DATE: 18 /08/2023

IMPORTANT CIRCULAR

To

1. The Officers-in-Charge PAOs
2. Officer-in-Charge AAO (Army) Visakhapatnam
3. All The LAOs/ RAOs/ AOs GE/AAOs (BSO)/ UAs DEO
4. All SAOs in MO
5. All Sections in MO

Subject: Revised Key Performance Indicators(KPIs) Report

Reference Hqrs Office letter No. Coord/13002/KPIs/2023, dated 08.08.2023

* * *

The revised format of KPIs Report received from Hqrs Office vide letter cited under reference is enclosed along with all the connected annexures. The modified report should reach this office on last working day of month from August 2023.

2. Please strictly ensure that the data of KPI report submitted tallies with the Information Technology/Tulip data as per GeM Portal/NCS, as the Hqrs Office hence forth is generating a pre-filled format for the relevant KPIs and rank of the PCDAs/CDAs is based on it.
3. The revised Format of KPIs report, Scoring Matrix and Calculation Sheet is enclosed and ensure that the KPI report should be verified and duly completed all respects before sending to Main Office to avoid delay submission to Hqrs Office.

Encls: As above.

(सहायक नियंत्रक (आ.ले.प)/ Assistant Controller (I.A))

Copy to:
The SAO
EDP
(Local)

: for information and upload to the website.

वरिष्ठ लेखा अधिकारी (आ.ले.प) / Senior Accounts Officer (I.A)



रक्षा लेखा महानियंत्रक

उलान बटार रोड, पालम, दिल्ली छावनी-110010

Controller General of Defence Accounts

Ulan Batar Road, Palam, Delhi Cantt. 110010

Phone: 011-25665732 Fax: 011-25674806 email:atcoord.cgda@nic.in



No. Coord/13002/KPIs/2023

Date :08.08.2023

To

PCDAs/PCoA(Fys)/CDAs

Subject : Key Performance Indicators(KPIs) Report

Please refer to this office circular No. Coord/13002/KPIs/2023 dated 20.03.2023 addressed to all PCDAs/PCoA(Fys)/CDAs and subsequent clarification issued vide this office letter of even No. dated 31.05.2023.

2. After analysis of the KPIs data being received from Pr. Controllers/ Controllers for the month of April/May, 2023 it was observed a lot of variation between data generated by IT Division of this office from online GeM Portal/NCS and that submitted by the PCDAs/CDAs.
3. In view of the above, it has been decided that HQrs Office will generate a pre-filled format for the relevant KPIs and rank of the PCDAs/CDAs based on it. This data will be shared with the PCDAs/CDAs to offer clarifications/corrections if required.
4. It is also intimated that the calculation sheet has been modified by deleting some existing fields/by adding new fields. Accordingly, a revised calculation sheet along with its Annexures is enclosed herewith for your information and necessary action please.
5. The revised KPIs report shall be rendered for the month of August, 2023 onwards.
6. It may also be noted that HQrs will analyse the data pertaining to PCDAs/CDAs (Main Office) while the sub-offices under PCDAs/CDAs shall be monitored by the respective the PCDAs/CDAs at their end.

This issues with the approval of FA(DS)/CGDA.

Encl: As above.


Sr. Dy. CGDA (Audit)

Scoring Matrix

Audit Wing																							
(1)						(2)						(3)						(4)					
3 rd Party Bills (Non DAD)						Personal Claims (Non DAD)						Personal Claims (DAD)						GeM Bills (Non DAD)					
% Passed within 7 working days	Marks	% Return within 7 working days	Marks	% Carry forward	Marks	% Passed within 14 days	Marks	% Return within 14 days	Marks	% Carry forward	Marks	% Passed within 14 days	Marks	% Return within 14 days	Marks	% Carry forward	Marks	% Passed within 7 working days	Marks	% Return within 7 working days	Marks	% Carry forward	Marks
80% to 100%	5	0% to 10%	3	0% to 2%	2	80% to 100%	5	0% to 10%	3	0% to 2%	2	80% to 100%	5	0% to 10%	3	0% to 2%	2	90% to 100%	5	0% to 10%	3	0% to 2%	2
75% to 80%	4					75% to 80%	4					75% to 80%	4					85% to 90%	4				
70% to 75%	3	10% to 20%	2	2% to 5%	1	70% to 75%	3	10% to 20%	2	2% to 5%	1	70% to 75%	3	10% to 20%	2	2% to 5%	1	80% to 85%	3	10% to 20%	2	2% to 5%	1
60% to 70%	2					60% to 70%	2					60% to 70%	2					75% to 80%	2				
50% to 60%	1					50% to 60%	1					50% to 60%	1					50% to 75%	1				
0% to 50%	0	Above 25%	0	above 5%	0	0% to 50%	0	Above 25%	0	above 5%	0	0% to 50%	0	Above 25%	0	above 5%	0	0% to 50%	0	Above 25%	0	above 5%	0

Scoring Matrix

Audit Wing											
(5)		(6)		(7)		(8)		(9)		(10)	
CGDA HQrs Reference		Recovery of Rent and allied charges		Progress of Audit Objections		Performance of PAOs		NPS		GeM Procurement (DAD)	
% Cleared within 30 days	Marks	Average number of days taken to prepare bills	Marks	% conversation in MFAI 90 days	Marks	Average Score on Report as Annexure 'D'	Marks	Average Score on Report as Annexure 'F'	Marks	% Procurement through GEM	Marks
75% to 100%	5	Less than 7 days	5	75% to 100%	5	0.0 to 0.5	5	4 to 5	5	95% to 100%	5
70% to 75%	4	07 to 10 days	4	75% to 50%	4	0.5 to 1.0	4	3 to 4	4	90% to 95%	4
60% to 70%	3	10 to 15 Days	3	40% to 50%	3	1 to 2	3	2.5 to 3	3	85% to 90%	3
60% to 50%	2	15 to 20 days	2	25% to 40%	2	2 to 3	2	2 to 2.5	2	80% to 85%	2
40% to 50%	1	20 to 30 days	1	10% to 25%	1	3 to 4	1	1 to 2	1	75% to 80%	1
0% to 40%	0	More than 30 days	0	0% to 10%	0	4 to 5	0	0 to 1	0	0% to 75%	0

Scoring Matrix

Admin Wing						Accounts wing					
(11)		(12)		(13)		(14)		(15)		(16)	
Grievance (CPGRAM & Non-CPGRAM)		Appeal against Grievance		DAD Projects		RBI Reconciliation with SBI Payment		SBI CMP Booking Amount		Clearance of S&S Imprest Account	
% clearance within 30 days	Marks	% of Appeal raised against the reply of grievance	Marks	Average Score on Report Annexure 'E'	Marks	% Reconciliation	Marks	% Compilation of booking Amount (93/020/91)	Marks	% Imprest Accounts settled within 45 days after the month closed	Marks
95% to 100%	5	0% to 10%	5	4 to 5	5	95% to 100%	5	95% to 100%	5	95% to 100%	5
90% to 95%	4	10% to 20%	4	3 to 4	4	90% to 95%	4	90% to 95%	4	90% to 95%	4
85% to 90%	3	20% to 30%	3	2.5 to 3	3	85% to 90%	3	85% to 90%	3	85% to 90%	3
80% to 85%	2	30% to 40%	2	2 to 2.5	2	80% to 85%	2	80% to 85%	2	80% to 85%	2
75% to 80%	1	40% to 50%	1	1 to 2	1	75% to 80%	1	75% to 80%	1	75% to 80%	1
0% to 75%	0	50% to 100%	0	0 to 1	0	0% to 75%	0	0% to 75%	0	0% to 75%	0

Calculation Sheet

Sl. No.	Area	Calculation formula
1.	3 rd Party Bills (Non DAD)	$\% \text{ Passed within 7 working days} = \frac{\text{Total bills passed within 7 working days in a month}}{\text{Total bills passed in that month}} \times 100$
		$\% \text{ Return within 7 working days} = \frac{\text{Total bills return in the month within 7 working days}}{\text{Total bills returned in the month}} \times 100$
		$\% \text{ Carry Forward (CF)} = \frac{\text{Closing balance at the end of month}}{\text{Total bills received in the month} + \text{Previous month CF}} \times 100$ <p style="text-align: center; color: red; border: 1px solid blue; padding: 2px;">Cut-off date is 25th of the month</p>
2.	Personal Claims (Non DAD)	$\% \text{ Passed within 14 days} = \frac{\text{Total claims passed within 14 days in a month}}{\text{Total Claims passed in that month}} \times 100$
		$\% \text{ Return within 14 days} = \frac{\text{Total claims return in the month within 14 days}}{\text{Total bills returned in the month}} \times 100$
		$\% \text{ Carry Forward (CF)} = \frac{\text{Closing balance at the end of month}}{\text{Total bills received in the month} + \text{Previous month CF}} \times 100$ <p style="text-align: center; color: red; border: 1px solid blue; padding: 2px;">Cut-off date is 25th of the month</p>

Calculation Sheet

Sl. No.	Area	Calculation formula
3.	Personal Claims (DAD)	$\% \text{ Passed within 14 days} = \frac{\text{Total claims passed within 14 days in a month}}{\text{Total claims passed in that month}} \times 100$
		$\% \text{ Return within 14 days} = \frac{\text{Total claims return in the month within 14 days}}{\text{Total bills returned in the month}} \times 100$
		$\% \text{ Carry Forward (CF)} = \frac{\text{Closing balance at the end of month}}{\text{Total bills received in the month} + \text{Previous month CF}} \times 100$ <p style="text-align: center; border: 1px solid black; padding: 2px; color: red;">Cut-off date is 25th of the month</p>
4.	GeM Bills (Non DAD)	$\% \text{ Passed within 7 working days} = \frac{\text{Total bills passed within 7 working days in a month}}{\text{Total bills passed in that month}} \times 100$
		$\% \text{ Return within 7 working days} = \frac{\text{Total bills return in the month within 7 working days}}{\text{Total bills returned in the month}} \times 100$
		$\% \text{ Carry Forward (CF)} = \frac{\text{Closing balance at the end of month}}{\text{Total bills received in the month} + \text{Previous month CF}} \times 100$ <p style="text-align: center; border: 1px solid black; padding: 2px; color: red;">Cut-off date is 25th of the month</p>

Calculation Sheet

Sl. No.	Area	Calculation formula
5.	CGDA HQrs Reference	$\% \text{ clearance within 30 days} = \frac{\text{Letters cleared within 30 days}}{\text{Total reference cleared in that month}} \times 100$
6.	Rent & Allied Charges	$\text{Average number of days taken to prepare bills} = \frac{\text{Addition of total No. of days taken by all BSO office under Jurisdiction of PCDA/CDA}}{\text{Total No. of BSO office under Jurisdiction of PCDA/CDA}}$
7.	Progress of Audit Objections	$\% \text{ conversation in MFAI 90 days} = \frac{\text{Audit objections converted in MFAI}}{\text{Total objection raised in 90 days}} \times 100$
8.	Performance of PAOs	Average Score on Report as Annexure 'D'
9.	National Pension System (NPS)	Average Score on Report as Annexure 'F'
10.	GeM Procurement (DAD)	$\% \text{ Procurement through GEM} = \frac{\text{Total Procurement through GeM in month}}{\text{Total procurement in a month}} \times 100$
11.	Grievance (CPGRAM & Non-CPGRAM)	$\% \text{ clearance within 30 days} = \frac{\text{Grievance cleared within 30 days}}{\text{Total receipt in a month}} \times 100$

Calculation Sheet

Sl. No.	Area	Calculation formula
12.	Appeal against Grievance	$\% \text{ of Appeal raised against the reply of grievance} = \frac{\text{Total No. of appeal raised in a month}}{\text{Total No. of Grievance received in that month}} \times 100$
13.	DAD Projects	Based on the average score on the report in Annexure 'E'
14.	RBI Reconciliation with SBI Payment (For Code Head 021/00)	$\% \text{ Reconciliation} = \frac{\text{Compilation under Code Head 2100}}{\text{Total monthly figure reported by RBI}} \times 100$
15.	SBI CMP Booking Amount (For Code Head 020/91)	$\% \text{ Compilation of booking Amount (020/91)} = \frac{\text{Total figure reflected in NCS Compilation}}{\text{Monthly figure reported in DMS by SBI}} \times 100$
16.	Clearance of S&S Imprest Account	$\% \text{ Imprest Accounts settled} = \frac{\text{No. of cash account received \& accounted for within 45 days of the month closed}}{\text{Total No. of Imprest Account released in that}} \times 100$

List of PCDA/PCA(Fys)/CDAs

1. CDA (FUNDS) Meerut
2. CDA CHENNAI
3. CDA GUWAHATI
4. CDA JABALPUR
5. CDA PATNA
6. CDA SECUNDERABAD
7. CDA(ARMY) MEERUT
8. CDA(CSD) MUMBAI
9. CDA(IDS) DELHI
10. CDA(NAVY/CG) NEW DELHI
11. CDA(PD) MEERUT
12. CDA(R&D) BENGALURU
13. PCA (FYS)
14. PCDA BENGALURU
15. PCDA NEW DELHI
16. PCDA(AF) DEHRADUN
17. PCDA(AF) NEW DELHI
18. PCDA(BR) DELHI
19. PCDA(NAVY) MUMBAI
20. PCDA(NC) JAMMU
21. PCDA(O) PUNE
22. PCDA(P) PRAYAGRAJ
23. PCDA(R&D) HYDERABAD
24. PCDA(R&D) NEW DELHI
25. PCDA(SC) PUNE
26. PCDA(SWC) JAIPUR
27. PCDA(WC) CHANDIGARH
28. PCDA(CC) LUCKNOW
29. CDA (Army) Delhi Cantt.

Scoring - Matrix											
DOs II MR %		TA/DA		Tender memo		Complaints		FSA		Concurrent Review	
%	marks	%	marks	%	marks	%	marks	%	marks	%	marks
> 1.0	5	> 2.0	5	> 8.0	5	> 60	5	>=30	5	> 4.0	1
0.75-1.0	4	1.5-2.0	4	6<=%< 8	4	46-60	4	15<=%< 30	4	3<=%< 4	2
0.5-.75	3	1.0-1.5	3	4 <=%< 6	3	31-45	3	10 <=%< 15	3	2 <=%< 3	3
0.25-.5	2	0.5-1.0	2	2 <=%< 4	2	16-30	2	5 <=%< 10	2	1 <=%< 2	4
< 0.25	1	< 0.5	1	< 2.0	1	< 15	1	< 5	1	< 1.0	5

Manual Rejection % =

Total Manual Rejections
Total Processed/Accepted DOs II

Complaints /Grievance % =

Outstanding complaints
Total Complaints(OB+ Receipts)

TA/DA % =

Pending TA/DA
Total No. of IRLAs

FSA =

Pending FSA Cases
Total No. of IRLAs

Tender Memo % =

Outstanding Tender memos
Total No. of IRLAs

Concurrent Review % =

IRLAs reviewed in the month
Total No. of IRLAs

DAD Capital Projects & Capital Budget related monitoring

Sl.	Nature of Monitoring Work	Timeline	Marks	Remarks / Justification
1	Monitoring of Sanctioned Capital Projects			PDC is prescribed in Admin Approval based on cost of the project. The finalization of contract takes longer period due to delay in site clearance/ soil testing/ tree cutting etc. leading to time overruns. Monitoring at local level by PCDA/CDA shall minimize such time overruns.
	If project is executed and completed	As per PDC	5	
	If PDC is exceeded by	3 months	4	
		Between 3-6 months	3	
		Between 6-9 months	2	
		Between 9-12 months	1	
Beyond 12 months	0			
2	Monitoring of Capital Projects at AON/Recee Board stage			The submission of Board Proceedings and Approximate Estimate by the user on time (03 months) will avoid time and cost overruns associated with the project. Sometimes, users take more than a year to submit BPs & AE. Even observations /deficiencies in BP/AE are not addressed in time bound manner because of involvement of other agencies viz MES etc.
	If Board Proceedings (BP) & Approximate Estimates (AE) is submitted to HQrs office for sanction of CFA.	Within 3 months of AON/Recee Board	5	
		Between 3-6 months of AON	4	
		Between 6-9 months of AON	3	
		Between 9-12 months of AON	2	
		Between 12-15 months of AON	1	
Beyond 15 months of AON	0			
3	Monitoring of Capital Projects where Land is available			There are cases where case for AON/Recee Board is not forthcoming from user PCDA /CDA after land transfer even after a gap of 02-05 years mainly due to proper handing taking over issue demarcation and non construction of boundry wall on the transferred land. Further, getting Rough Cost Estimates from MES is a major issued faced by user PCDA/CDA.
	If case for AON and constitution of Reccee Board along with Rough Cost Estimates is submitted to HQrs office	Within 3 months of Land sanction	5	
		Between 3-6 months of Land sanction	4	
		Between 6-9 months of Land sanction	3	
		Between 9-12 months of Land sanction	2	
		Between 12-15 months of Land sanction	1	
Beyond 15 months of Land sanction	0			
4	Monitoring of DAD Capital Expenditure (Capex)			Capex is being monitored by Ministry of Defence , Ministry of Finance and Cabinet Secretariat/PMO on regular basis due to thrust of the Govt on such expenditure. This has been reiterated and Capex has been proposed to be increased in Budget 2023-24. Therefore regular monitoring of Capex is required.
	80-100 % expenditure after release of Budget	Within 02 month of release by HQ	5	
	60-79 % expenditure after release of Budget	Within 02 month of release by HQ	4	
	40-59 % expenditure after release of Budget	Within 02 month of release by HQ	3	
	20-39 % expenditure after release of Budget	Within 02 month of release by HQ	2	
	10-20 % expenditure after release of Budget	Within 02 month of release by HQ	1	
Less than 10 % expenditure after release of Budget	Within 02 month of release by HQ	0		

Annexure 'F'**KPI scoring on National Pension System**

Sl No.	Nature of work	Achievement	Marks	Remarks	
1	Generation of PRAN	PRAN generated within 20 days of joining	90%-100%	5	20 days should be calculated from date of joining to date of generation of PRAN
			80%-90%	4	
			70%-80%	3	
			60%-70%	2	
			50%-60%	1	
			less than 50%	0	
2	Oldest joining date of employee whose PRAN not generated	within 20 days	within 20 days	5	
			21-30 days	4	
			31-45 days	3	
			46-60 days	2	
			60-90 days	1	
			more than 90 days	0	
3	Timely remittance of contribution	Contribution remitted in last working day of the month	98-100%	5	1. Contribution uploaded within first week of the following month may be treated as in time in cases of IEs only. 2. For the month of March, contribution uploaded on first working day of the following month may be treated as in time.
			96-98%	4	
			94-96%	3	
			92-94%	2	
			90-92%	1	
			below 90%	0	
4	Withdrawal Request	Disposal of withdrawal request should be within 15 days from the date of receipt	90%-100%	5	Days should be calculated from date of receipt of withdrawal request and date of final disposal.
			80%-90%	4	
			70%-80%	3	
			60%-70%	2	
			50%-60%	1	
			less than 50%	0	

Calculation

- 1 Generation of PRAN >
$$\frac{\text{Number of employees for whom PRAN generated within 20 days} * 100\%}{\text{Total number of employees joined}}$$
- *20 days should be calculated from date of joining to date of generation of PRAN
- 2 Delay in generation of PRAN No. of days between date of joining of employees whose PRAN not generated y
- 3 Timely remittance of >
$$\frac{\text{No. of employees whose contribution was remitted at the end of the month} * 100\%}{\text{Total number of employees covered under NPS}}$$

contribution
- * Contribution uploaded within first week of the following month may be treated as in time in cases of IEs onl
** For the month of March, contribution uploaded on first working day of the following month may be treated as in time.
- 4 Withdrawal Request >
$$\frac{\text{No. of employees whose withdrawal request disposed during the month} * 100\%}{\text{Total number of withdrawal request received}}$$

*Days should be claculated from the date of receipt of withdrawal request and date of final disposal.