
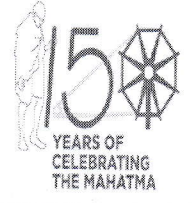


By Mail/Helpline only

	कार्यालय, रक्षा लेखा नियंत्रक, नं. 1, स्टाफ रोड, सिकंदराबाद.09 - OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS NO.1, STAFF ROAD, SECUNDERABAD – 500 009 (ई-मेल/email: aomsec.dad@hub.nic.in) दूरभाष/PHONE: 040-27843385 फैक्स/FAX:040-27817275	
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सं./No. O&M/I/6869/Insp/Corr

दिनांक/dt.03-01-2022

सेवा में, / To

मुख्य कार्यालय के सभी अनुभाग / All Sections in MO.

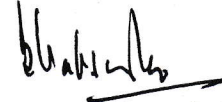
(THROUGH EDP HELPLINE)

विषय /Sub : Inspection Drill in Questionnaire format in respect of Regional Controllers.

संदर्भ / Ref :HQrs. Office letter No.13125/CGDA/Insp.Misc/2018-2019 dated 25-04-2019.

CGDA Inspection of Regional Controller Offices is carried out once in every four (4) years. The last Inspection of CDA, Secunderabad was carried out during May 2018 and the next CGDA Inspection is therefore due in the Calendar Year 2022.

In this context, a soft copy of the Revised Inspection Drill for Regional Controller's Office is circulated herewith for reference please. All the SAOs/AOs of the Sections in Main Office are therefore advised to take all necessary measures to keep the records **inspection ready**, as per the laid down Inspection Drill of CGDA.



(एस वत्सला, भा.र.ले.से)

(S.Vatsala, IDAS.)

सहायक नियंत्रक/Asst. Controller

DEFENCE ACCOUNTS DEPARTMENT

(Revised)

INSPECTION DRILL

for

REGIONAL CONTROLLERS



(INSPECTION CELL)

CONTROLLER GENERAL OF DEFENCE ACCOUNTS

ULAN BATAR ROAD, PALAM,

DELHI CANTT-110 010.

PREFACE

The user always looks for 'quality' of a product or service. 'Quality' is the user perception or image about the ability of the product or service to meet their requirements. Building up quality means building up this perception, which, in the long term gets correlated to the actual performance of the product/service.

2. Inspection is an important tool to ensure quality. Apart from compliance of prescribed systems and procedures, inspection should also check the efficacy of internal control system in the organisation, and mitigation of risks inherent in it. Top management commitment is central to quality improvement and this has to be a key inspection outcome.

3. At present, the inspection of Controller offices is being carried out by CGDA's office on the basis of the Inspection Drills in Questionnaire format. There is a need to re-orient the inspection methodology to identify risk areas and to strengthen the system and inspection procedure, so that it may indicate outcomes/deliverables by the Controllers to its customers.

4. Accordingly, the Inspection Questionnaire for Regional Controllers has been re-designed keeping in view the role and functions of the Auditee Controller. Part-I of the questionnaire covers the issues relating to Management Review and Part-II covers the points related to functions in the different sections.

5. The purpose of the new system is to internalise inspection itself as a control mechanism and to ensure that the officers and staff of Auditee Controllers are fully involved in the activity of inspection. External inspection will focus mainly on the commitment of top management of the Controllers office towards continuous improvement.

6. Quality is not static but dynamic in nature, warranting continuous improvement. So, this Questionnaire too is not a static document. It would evolve with time as we aim towards sustained quality improvement. Therefore, suggestions for further improvement are invited. Inspection Cell of HQrs. Office will be responsible for keeping the Inspection Questionnaire up-to-date with relevant/appropriate orders and Government of India instructions issued from time to time.

7. I hope that these efforts go a long way in achieving DAD's commitment towards efficient, correct and prompt accounting, payment and financial services leading to customer satisfaction.

Place: Delhi Cantt-110010

Date: 23.01.2019



(R K Nayak)

Controller General of Defence Accounts

REORIENTATION OF INSPECTION BY HQRS OFFICE

Inspection of DAD offices at various levels (Referred to as “Controllers” hereafter), by CGDA HQrs. is carried out on the basis of the HQrs Inspection Manuals; the contents of which are not known to the organization being inspected upon. The observations of the inspection are thereafter allowed to linger under correspondence for years together; sometimes, defeating the very purpose of inspection. Since the inspection reports are voluminous action on them is often taken at the lower or middle management level at Controller offices, and adequate managerial attention is often found wanting. Moreover inspections are focused on compliance audit i.e. compliance of the procedures laid down from time to time. In the current scenario, this approach is no longer relevant and it is necessary to audit the effectiveness of the procedures themselves and address the gaps/risks.

2. OBJECTIVE OF THE INSPECTION:

The objective of the inspection (also referred to as “Quality Audit”) of offices by HQrs is:-

- (a) to see whether the procedures running within the organization are necessary and sufficient to de-risk the organizational tasks (adequacy audit),
- (b) to ensure that procedures as prescribed are actually implemented. This is to be done by checking records for evidence quality checks performed thereon (Compliance audit).
- (c) to ascertain the degree of commitment of the top management towards not only compliance but also continual improvement.

3. The following steps may be taken to address the above objectives:-

3.1 The inspection manual for each organization type has to be converted into Question and Answer format. Additional questions too need to be framed for areas of risk if any, that have not been covered by the existing procedures so far. This will ensure tightening of procedures. These additional questions are required to introduce adequacy audit in the inspection. Unnecessary procedures too need to be eliminated from time to time.

3.2 The inspection manual prepared as above will be circulated to all PCsDA/CsDA/PIFAs/IFAs offices. The JCDA or in his/her absence, another IDAS officer will be nominated as the Quality Manager in each office. He/She shall formulate internal inspection schedules based on peer audit. For these, 3 or more teams from amongst the staff of different sections headed by an SAO/GO level officer should be formed for conducting quality audit. For example, if X,Y and Z are Quality Audit groups, then X may inspect sections pertaining to Y. Y will inspect sections of Z and Z section may do inspection of X. Usually, the inspection may be done on quarterly basis but frequency can be reduced for well-compliant sections and increased for sections having poor compliance levels.

3.3 Un-resolved points of these quality inspections will be put up to the Apex “Management Committee” for review. The Management Committee would be formed by Head of the organization. Quality Control officer would be Ex-officio Secretary and other members would be nominated by the Head of the organization. The following are the mandatory agenda points for discussion in the management review committee:-

3.3.1 Results of inspection carried out, resolution of issues brought out therein.

3.3.2 Customer satisfaction and feedback based on question & answer response, the number, type of complaints received during the period and those resolved.

3.3.3 “Corrective” action points. Corrective action not only means correction of objected issues but also implies that they should not recur thereafter.

3.3.4 Preventive Management issues: These arise from experiences from other offices and their prevention in the office in question.

4 HQrs Office inspection would constitute:

4.1 Thorough check of the management review committee records supplemented by interviews with top and middle management to assess management commitment.

4.2 Check of conformity and adequacy audits conducted by Internal Quality Control.

5. Conduct of Quality audit/inspection:

5.1 There would be an opening meeting where ground rules would be explained by the inspecting authority and necessary liaison work, in order to ensure prompt production of document and travel/visit of inspecting groups within the organization, would be done. The method of inspection would be clearly explained to the auditee.

5.2 After the opening meeting the actual inspection will be undertaken. In this inspection, the aim is to ensure action on deviant point rather than listing of objections and observation. The points raised/objection raised during the inspection should mostly be settled during the inspection.

5.3 The closing meeting would be held at the end of the inspection wherein all concerned from inspected organization management would be present. During the meetings, un-resolved points should be read out by the inspecting authority for formal follow up and remedial action by the inspected organization. This is not an occasion for settlement of observations/objections.

6. The organization will be declared 'unsatisfactory' when the number of observations exceeds 10 and it would be liable for frequent future inspections. Where the compliance result is very good, inspection may be done less frequently.

7. Future inspections where scheduled, would be done soon after, the first quality audit has been conducted by the concerned office. The result of such audit may be given in a tabular form against each question of the inspection drill, after review by the Head of the organization personally. The HQrs inspection results should also be recorded in the next column against the question.

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PART-I

Management Review

(Information to be furnished by the PCDA/ CDA)

Management Review

Sl. No.	Question	Response by PCsDA/CsDA office	Remarks of HQrs. Office Inspection/Review Team																								
1.	<p>What is sanctioned and posted strength as on -----</p> <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				
Sl. NO.	Category	Authorized Strength	Posted Strength																								
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2	SAO/AO																										
3	AAO/SO (A)																										
4	SA/Adr/Clerk																										
5	MTS																										
2.	What is the charter of duties of officers/staff posted in office?																										
3.	What are the objectives of quality policy of your office in quantitative terms?																										
4.	<p>Who has been appointed as the Management Representative to see that quality system is established in the office to ensure:</p> <p>(a) Proper liaisoning with Units/Formations.</p> <p>(b) Review of exercise of delegated powers</p> <p>(c) Analysis of complaints received and suggestion of remedial measures.</p> <p>(d) Improvement in quality management review procedure.</p> <p>(MR/QM will arrange Peer Reviews vide HQrs office letter</p>																										

	No.13125/CGDA/Insp-I/Tour dated 10.09.2010)		
5.	When was the 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.	Are manuals / Govt orders / Instructions / SOPs / Checklists / updated Job description sheets available/maintained in your office and are they 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 the stipulated period?		
11.	How many training programmes/conferences were organized for the offices of LAOs/AOGEs/PAO (ORs) in your Command?		
12.	What were the findings of peer assessment and evaluation on the review carried out?		
13.	Has the Inspection Group been set up for internal inspection?		
14.	What are the periodicity, methodology and outcome of inspection of sub-		

	offices/sections in main office, carried out within your office jurisdiction?		
15.	Mention the procedure adopted to identify the training needs in your organization. How is training being provided to officers/staff in your organization?		
16.	What steps have been taken to ensure that staff observes regularity and punctuality in attendance ensure and their absence is regularized promptly?		
17.	Are Work Books maintained in the prescribed format by all clerks/ auditors/ Sr. auditors, and disposals marked therein? Is daily summary being made and submitted to AAO daily and periodically to the AO I/C and Group Officer concerned?		
18.	Are Daily Progress Charts prepared correctly by the section and submitted to the AO I/C daily and periodically to GO/JCDA and queries thereon dealt promptly?		
19.	How are Subject Files and Correspondence Files being maintained viz are they page numbered, "T" linked and not allowed to turn bulky.		
20.	<u>Master Note books:</u> Confirm that Master Note Books are maintained in all the sections and all important orders, Government letters, decisions of CGDA/CDA/Addl CDA/JCDA are noted therein		

<p>21.</p>	<p><u>CSD/ Wet Canteen:</u></p> <p>What arrangements have been made to run CSD/Wet canteens satisfactorily? Are accounts in respect of these canteens being prepared in time and certified as satisfactory by audit?</p>		
<p>22.</p>	<p>What action is being taken on all important government orders and decision of CGDA etc? Are these being discussed periodically in monthly GOs conference?</p>		
<p>23.</p>	<p><u>Records:-</u></p> <p>i) Please confirm that weeding out of records is done regularly and only current records, which are essentially required, are neatly arranged and kept in the sections.</p> <p>ii) Please confirm that the arrangement of, current as well as old records is satisfactory. Are old records 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?</p> <p>iii) Please confirm that the Subject order files (“O”series) and records, against which objections and court cases are pending, are not weeded out/ destroyed.</p>		

<p>24.</p>	<p><u>Registers:</u></p> <p>(a) Confirm that Register are being maintained in the forms/formats as prescribed in office Manuals, Codes, Central and State Government and departmental orders .</p> <p>(b) Confirm that fly leaf instructions are pasted, opening certificates are endorsed, control numbers are allotted and pages are numbered.</p> <p>(c) Confirm that they are submitted to the officers on due dates for proper review.</p> <p>(d) Please mention the registers which although prescribed, are not being maintained / required interalia stating reasons thereof.</p>		
<p>25.</p>	<p>How is it ensured that all bills, irrespective of their nature, are received only in the Record Section and under no circumstances are bills/Sy.bills/claims/contingent bills being received by any section directly?</p>		
<p>26.</p>	<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) Has a committee to address sexual harassment complaints been</p>		

	<p>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) Who is the Grievance Officer of your organization and what is the mechanism adopted for record and disposal of complaints.</p>		
27.	<p><u>Vigilance</u></p> <p>i) Has a Vigilance Officer been nominated?</p> <p>ii) Please confirm that name, address and residential as well as official telephone number of the vigilance officer has been displayed on a bilingual board at the entrance gate of the office.</p> <p>iii) Are the various prescribed Reports and 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) State the nature and number of cases in which action has been initiated against the concerned person.</p>		
28.	<p><u>COURT/CAT and Armed Force Tribunal (AFT)Cases:-</u></p> <p>(i) How many court / CAT and AFT cases are pending and what is their oldest date?</p>		

	<p>(ii) Are these being attended to on priority by furnishing necessary information being called for by the Govt. Counsels?</p> <p>(iii) Are dates given by the courts being adhered to?</p> <p>(iv) Is the progress of these cases being monitored through a register which is periodically reviewed by a senior officer?</p> <p>(v) Has any Nodal Officer been nominated for review of this work?</p>										
<p>29.</p>	<p><u>Major Activities</u> :-</p> <p>Please state the major activities of your organization, intimating the time being taken to complete/resolve these activities in the following format:</p> <table border="1" data-bbox="281 777 1257 935"> <thead> <tr> <th data-bbox="281 777 407 873">Section</th> <th data-bbox="407 777 604 873">Major Activities</th> <th data-bbox="604 777 911 873">Authorized time Limit</th> <th data-bbox="911 777 1257 873">Actual time which is being taken</th> </tr> </thead> <tbody> <tr> <td data-bbox="281 873 407 935"></td> <td data-bbox="407 873 604 935"></td> <td data-bbox="604 873 911 935"></td> <td data-bbox="911 873 1257 935"></td> </tr> </tbody> </table>	Section	Major Activities	Authorized time Limit	Actual time which is being taken						
Section	Major Activities	Authorized time Limit	Actual time which is being taken								
<p>30.</p>	<p><u>Value Added work:</u></p> <p>i) Please categorise the value added work (i.e. works which are directly related to our customer 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 routine nature procedural work?</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>i) Are ROC meetings of JCM Level IV held quarterly and grievances of staff redressed promptly?</p> <p>ii) When was the last meeting held and have grievances/points raised in that meeting been handled satisfactorily?</p> <p>iii) Are minutes issued promptly?</p>		
<p>32.</p>	<p><u>Identification of Initials:</u></p> <p>Is 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>		
<p>33.</p>	<p><u>DARC</u></p> <p>i) Is properly constituted DARC 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>		

<p>34.</p>	<p><u>Promotion of Hindi:</u></p> <p>(i) Has an Official Language Implementation Committee been set up in the office and are its' meetings 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>		
<p>35</p>	<p><u>RTI Act</u></p> <p>(i) Who is the CPIO for your organization?</p> <p>(ii) Who is the Transparency Officer in your organization?</p>		

PART-II

Questionnaire in respect of different Sections of Controller's office

(Sample checking carried out by the HQrs office 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? Mention no. of outstanding letter (s) with oldest date.		
3.	<ul style="list-style-type: none"> i) Is Dak being diarized as per the Dak category available in Project Tulip viz. Letters, Bills, Valuables, and Special Letters? ii) Is any Dak being diarized manually? iii) Which sections other than R-section have been authorized to diarize Dak in the system? iv) Are important letters like CGDA letters, Complaints, RTI etc. been diarized under Special Letter's category? v) Is DAK list being forwarded to the sections along with the Physical Dak and a receipt duly signed by AAO Incharge of Concerned section maintained as record in 'R' section? vi) Is Dak Distribution System (Automated Dak Marking), available in Tulip, being used? 		

	<p>vii) Are the e-workbooks of task holders in reconciliation with their manual workbooks?</p> <p>viii) Does single window exists in R section for on the spot diarization of dak received manually in office.</p> <p>ix) Whether dated stamp is marked on dak received in R section on daily basis.</p> <p>x) To check whether system of monitoring diarization of Dak/Bills and outward dispatch of Dak on day to day basis without allowing pendency of diarization of Dak particularly of bills is in place or not.</p> <p>xi) Whether proper monitoring of diarization of valuable documents, SDs, MROs & Service –Books etc. through system is institutionalized.</p>		
<p>4.</p>	<p><u>CENTRAL LIBRARY</u></p> <p>i) Is an up-to-date catalogue of all library books been kept?</p> <p>ii) Are all documents stipulated vide Para 32 of OM Pt-II Vol-I as well as those intended for CDA/Addl.CDA/Jt.CDA, being maintained up to date in the library?</p> <p>iii) Are the books of Regulations, Army Instructions, Army Orders etc, and amendments thereto received for official use, distributed to various</p>		

	<p>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 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> <p>viii) Has the stock taking of library books been carried out?</p>		
<p>5.</p>	<p><u>STATIONERY AND FORMS</u></p> <p>i) Are the annual indents for stationery and forms (including those received from sub offices) being sent to the appropriate authorities in time? Is any shortage of stationery items been observed?</p>		

	<ul style="list-style-type: none"> ii) Are all receipt and issues accounted for properly in the register and balance struck? iii) Is periodical stock taking been carried out to ensure the correctness of the ground balance with the ledger balances? iv) Is NAC obtained before purchasing the stationery/forms locally? v) Quarterly procurement of stationery through GEM is being done? 		
6.	<p><u>POSTAL FRANKING MACHINE</u></p> <ul style="list-style-type: none"> i) Is postal franking machine being used in your office? ii) If yes, is rebate being claimed from the postal authorities? iii) Is stock-taking of postage accounts carried out in time and correct procedure followed for accounting the postage stamps? 		
7.	<p><u>Book Now Pay Later</u></p> <ul style="list-style-type: none"> i) Is separate register being maintained for BNPL and the same is being tallied with the amount given by the post office? ii) Are numbers of ordinary letters, Speed Post/Registered Post etc. dispatched being tallied/linked with BNPL bills received by Post Office? 		

SECTION-II

ADMINISTRATION SECTION

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

	<p>prescribed format?</p> <p>(iii) Are the half-yearly lists of all Gazetted and Non-Gazetted employees due to retire within the next two years, prepared on 1st January and 1st July each year?</p>														
4.	<p>(i) Are photocopies/soft copies of APARs being provided to all concerned and acknowledgements obtained thereof?</p> <p>(ii) Are APARs being generated through SPARROW for officers up to AAO and above?</p>														
5.	<p>(i) Is record of Right To Information (RTI) cases being maintained and replies being furnished within the stipulated time frame?</p> <p>(ii) Monitoring of disposal of RTI cases within prescribed timelines.</p>														
6.	<p>Details of Fund Allotted/Expdr</p> <table border="1"> <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>Any other</td> <td></td> <td></td> </tr> </tbody> </table>	Item	Allotment	Expenditure	Contingency			TA/DA			Any other				
Item	Allotment	Expenditure													
Contingency															
TA/DA															
Any other															
7.	<p>How is it being ensured that items purchased out of government funds are properly accounted for in the dead stock/expendable register maintained for this purpose?</p>														
8.	<p>Is annual physical verification of dead stock articles/computers hardware and software being done regularly? If so, State the last date of annual stock</p>														

	verification and also indicate the discrepancy noticed, if any, and action taken thereon?		
9.	<p><u>Cash Maintenance:</u></p> <p>i) What steps are being taken by PCsDA/CsDA to minimize the disbursement of cash?</p> <p>(ii) Has the cashier furnished security for appropriate amount and executed the security bond?</p> <p>(iii) Is Cash Book maintained in the 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 at prescribed intervals?</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>		

	(viii) Is surprise check as per Para 99 of OM Pt-II, Vol-I being carried out in respect of Permanent Advance held by the PCsDA/CsDA?		
10.	Mention the amount of imprest and periodicity of its' recoument.		
11.	<p><u>IDENTITY PASS</u></p> <p>i) State along with the oldest date, the number of cases, where identity passes has not yet been issued.</p> <p>ii) State along with the oldest date, the number of cases, where identity passes has not yet been returned by the persons who have been transferred out or have retired.</p>		
12.	<p><u>IMMEDIATE RELIEF</u></p> <p>(i) In how many cases was immediate relief 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 is there any case of such payment which has not yet been adjusted?</p>		
13.	<p><u>Quality of Service Books maintenance</u></p> <p>i) State the total number of service books held by the office in r/o Officers & Staff on the last date of the month preceding the inspection.</p>		

	<p>ii) State along with the oldest date, the number of service books that remain to be opened.</p> <p>iii) State along with the oldest date, the number of service books which are yet to be sent to other offices in respect of persons transferred out of command.</p> <p>iv) State the number of service books yet to be received in respect of persons who have been transferred to the command.</p> <p>v) State along with the oldest date, the number of cases, where acknowledgements for service books sent to other offices are still awaited.</p> <p>vi) State along with the oldest date, the number of cases, where service books received has yet not been acknowledged.</p> <p>vii) State along with the oldest date, the number of service books, which have not been audited during the last four years.</p> <p>viii) Are Part-II orders required to be entered in the Service Books recorded therein? What is the monitoring mechanism for this?</p> <p>ix) State the number of Part-II orders along with the oldest date that are yet to be acted upon.</p> <p>x) What are the types of deficiencies noticed by AO/SAO/ACDA during annual scrutiny of 10% service books and the remedial action taken thereafter?</p>		
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	<p>xi) In case of NPS subscribers, has PRAN been entered in the Service Book at the time of initial appointment?</p> <p>xii) 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) Are entries in Service Books being verified by the concerned employees once in two years?</p> <p>xv) Has annual attestation of service books been done for individuals who have attained the age of 55 years?</p> <p>xvi) Is index card being maintained on IFA (CDA)-226 attached to Service Books indicating details of all transfers and appointments?</p> <p>xvii) State the number of service books that have been photocopied or scanned and handed over to individuals in terms of Rule-288(2) as per GFR-2017.</p> <p>xviii) Has Aadhar number been mentioned in Service Books or not?</p> <p>xix) Status of scanning of Service Books facilitating e-transmission of the same to the individuals concerned for verification where physical verification of service by the individual concerned could not be carried out for any reason.</p>		
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14.	Select one month D.V to verify that all checks and prescribed audit drill has been applied while processing the bills/claims/advances for payments.																																			
15.	<p>(i) Are all the DAD allotments viz. TA/DA, Medical, Contingency and EDP etc are being watched through Project Tulip?</p> <p>(ii) Status of Updation of DAD Employee Details in Project Tulip</p> <table border="1" data-bbox="268 529 1325 959"> <thead> <tr> <th data-bbox="268 529 352 621">S No</th> <th data-bbox="352 529 604 621">Item</th> <th data-bbox="604 529 846 621">Total no. of DAD EMP as on date</th> <th data-bbox="846 529 1056 621">Updated in Tulip</th> <th data-bbox="1056 529 1325 621">Pending for updating in Tulip</th> </tr> </thead> <tbody> <tr> <td data-bbox="268 621 352 683">1.</td> <td data-bbox="352 621 604 683">Personal Details</td> <td data-bbox="604 621 846 683"></td> <td data-bbox="846 621 1056 683"></td> <td data-bbox="1056 621 1325 683"></td> </tr> <tr> <td data-bbox="268 683 352 745">2.</td> <td data-bbox="352 683 604 745">Family Details</td> <td data-bbox="604 683 846 745"></td> <td data-bbox="846 683 1056 745"></td> <td data-bbox="1056 683 1325 745"></td> </tr> <tr> <td data-bbox="268 745 352 837">3.</td> <td data-bbox="352 745 604 837">DCRG Nomination</td> <td data-bbox="604 745 846 837"></td> <td data-bbox="846 745 1056 837"></td> <td data-bbox="1056 745 1325 837"></td> </tr> <tr> <td data-bbox="268 837 352 899">4.</td> <td data-bbox="352 837 604 899">Leave Details</td> <td data-bbox="604 837 846 899"></td> <td data-bbox="846 837 1056 899"></td> <td data-bbox="1056 837 1325 899"></td> </tr> <tr> <td data-bbox="268 899 352 959">5.</td> <td data-bbox="352 899 604 959">Service Profile</td> <td data-bbox="604 899 846 959"></td> <td data-bbox="846 899 1056 959"></td> <td data-bbox="1056 899 1325 959"></td> </tr> </tbody> </table>				S No	Item	Total no. of DAD EMP as on date	Updated in Tulip	Pending for updating in Tulip	1.	Personal Details				2.	Family Details				3.	DCRG Nomination				4.	Leave Details				5.	Service Profile					
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(iii) Has Leave Management System been implemented and are all the leaves being sanctioned on Tulip?																																				
(iv) Is Monthly Leave statement for Main office as well as sub offices generated through Project Tulip?																																				
(v) Are DAD Pay bills being tallied with the effective posted strength available																																				

	<p>in AN-I Module while preparing DAD Regular Pay bill?</p> <p>(vi) Are DAD Regular Pay bills and Supplementary Bills being processed through Tulip?</p> <p>(vii) Are DAD Pay bills/ TA DA/ Medical Claims being processed in centralized manner at Main offices?</p> <p>(viii) Are DAD Pay slips being e-mailed to all DAD Employees through Tulip?</p> <p>(ix) Is complete procedure for all type of bills available in Project Tulip, being followed by the section? For example CEA bills are to be processed after entering complete details of children and not directly through supplementary bills activity.</p> <p>(x) Are Online GPF claims activity has been implemented as per direction of HQrs office?</p> <p>(xi) Are DAD TA/DA/LTC / Medical minus adjustment claims processed through Tulip and automatically recovered by the system through Pay bills?</p> <p>(xii) Ensure that there is no abnormal delay in application/issue of PRAN as PRAN is mandatory for creation of employee ID and issue of salaries.</p> <p>(xiii) Is biometric attendance system functional and being monitored by AN?</p> <p>(xiv) Is e MPR being submitted timely to HQrs office through e MPR portal?</p>		
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<p>(xv) Is CPGRAMS being monitored up to Addl. CDA/ JCDA level with timely disposal of grievances?</p> <p>(xvi) Is MACP being done in advance for 6 months? Is there any delay in MACP, DPC cases?</p> <p>(xvii) Have transferred out/death/retirement cases been dropped out from database of tulip?</p> <p>(xviii) Has e ticketing module of DTS been implemented and is timely payment being made to Balmer Lawrie?</p> <p>(xix) Is Register of registers being maintained in AN and control numbers being issued to sections.</p> <p>(xx) Has Re-appropriation of guest house (if available) been done?</p> <p>(xxi) Is Procurement of items available on GeM being done through GeM?</p> <p>(xxii) Have NIC mail of all employees been created?</p> <p>(xxiii) Has physical verification of DSA been carried out?</p> <p>(xxiv) Are DAD projects and land procurement cases being monitored by PCsDA/CsDA?</p> <p>(xxv) Uploading of important orders/books/manuals etc on website of PCsDA/CsDA.</p>		
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	(xxvi) Has the Citizen Charter of the office been prepared, updated and uploaded?		
16.	To check that BOO proceedings are finalized timely in respect of :- (i) Grant of financial up-gradation to AAOs, Adr, Clerks and MTS under MACP scheme. (ii) Assessment Reports of probationers. (iii) DPCs for promotions in various grades.		
17.	To check that cases of appointments on compassionate grounds are pursued expeditiously to finality.		
18.	To check that LF in respect of CPWD Qtrs. are regularly recovered and timely uploaded & difference, if any is reconciled immediately.		
19.	Implementation of PMS (Leave) for speedy updation of leave account.		
20.	Is DAK of routine nature being transmitted through e-mail, with a view to minimizing expenditure on postal charges of dispatch of DAK?		
21.	To check that :- i) NPS data is uploaded latest by last working day of the month to which the data pertains. ii) NPS recovered and NPS uploaded as also amount of Cheque issued in		

	<p>favour of Trustee Bank is reconciled.</p> <p>iii) Complete record of wanting NPS uploading is kept.</p> <p>iv) Form 24 G is uploaded by 10th of the following month to which the data pertains.</p> <p>v) Form 24Q is uploaded timely and difference between the amount of Form 24 G & 24Q if any is reconciled promptly.</p> <p>vi) Form 16 is issued timely to all concerned.</p>		
22.	To check that DID No. is mandatorily quoted on LPC in case of transfer of balances.		
23.	To check that review of outstanding demands of Pay, TA/DA LTC etc. is carried out in accordance with revised periodicity notified in GFR,2017		
24.	To check that minus credit balance cases of GPF are reviewed and necessary corrective action taken.		

SECTION-III

ACCOUNTS SECTION

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

	(vi) Are the Main Scrolls returned to the FPB after due verification within 24 hours of receipt?		
	(vii) Are the Debit/Credit Scrolls being compiled on the last working day of the month?		
	(viii) Is the DMS being received from the FPB by 3 rd of each month and its verified copy returned to the FPB within three days of receipt?		
	(ix) Is the verified record of DMS maintained in accordance with Annexure 'C' Part-I of HQrs Office letter No A/III/13348/FPBs/XXIV Dated 31-08-09 (A/Cs Section Circular No 42 of 08/2009)?		
	(x) Is the Monthly Settlement Statement received from SBI GAD, Mumbai returned back to SBI GAD, Mumbai after due verification by 18 th of the following month or by the date as prescribed by them?		
	(xi) Are the CMP Debit/ Credit Scrolls being downloaded on daily basis?		
	(xii) Are Rejected Items (09 status Code) being properly compiled under code head 93/020/96 as per SOP on SBI CMP?		
	(xiii) Details of outstanding Amount under code head 93/020/96 with year wise breakup.		
(b)	Reconciliation of RB Deposits Figures:		
	(i) Is 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 being carried out /maintained as per Annexures 'A', 'B', 'C' and 'D' of HQrs Office circular letter No A/III/13348/FPBs/XXIV Dated 31-08-09 (A/Cs Section Circular No 42 of 08/2009).		
	(ii) Are details of both RB Deposits (021/00) and discrepant items being maintained in the 'RB Deposit Register'?		
(C)	Delayed Remittances of Government Receipts into Government Account		
	(i) Are delayed remittances of Government receipts into Government Account being examined and their details 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 thereafter?		
	(ii) Is the Quarterly report to HQrs Office being sent correctly and on time?		
(d)	Double/excess reimbursement claimed by the PSBs		
	(i) Is double/excess reimbursement to PSBs being examined in terms of HQrs Office letter No.A/III/12157/XXIX/Recovery dt. 12.03.2008?		
	(ii) Are the double/excess reimbursement claim cases of PSBs being watched as per 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) Total outstanding amount under the head (0/020/80) & 93/020/80(e-MRO).		
	(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. Also confirm that paid e-MROs are downloaded from e-MRO Portal alongwith the credit scroll on a daily basis.		
	(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 116(i) of Defence Account Code.		
	(v) Year-wise breakup of total amount of unlinked OMROs, along with the oldest date till the end of last year.		
	(vi) Have the unlinked OMROs been posted in the MRO Register in distinct ink (preferably red) so as to identify such OMROs distinctly? Has the matter been taken up with the FPB to call for a copy of the DMROs?		
	(vii) Please confirm that the total amount of the DMROs recorded in the register monthly tallies with the monthly compilation. Is a proper reconciliation in this regard been maintained in the registers?		
	(viii) Please confirm that the amount of the OMROs recorded in the register monthly tallies with the monthly compilation. Is a proper reconciliation in this		

	regard been maintained 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, do the consolidated progressive balances of outstanding DMROs tally with the figures reflected in the Annual Review of Balances?		
	(xi) Is the SOP on e-MRO being followed or not, operative code head 93/020/80?		
(f)	Linking of Paid Cheques with Schedule III		
	(i) Year-wise break-up of total amount outstanding under Cheques and Bills (020/81) and CMP (93/020/91).		
	(ii) (a) What is the oldest month of linking of paid cheques with corresponding entries in Schedule-III? (b) What is the oldest month of linking of UTR(Debit) with e-Schedule III incorporated vide HQrs office letter No. A/III/12157/MRO/PC-IV dated 27.03.2018.		
	(iii) Is there a mechanism to watch the receipt of Schedule III from all Sub-Offices and 'D' Section of the Main Office?		

	(iv) Is the test check of 'Linking and Pairing' done by the task holder being carried out in terms of Para 186 of OM-II Vol-I.		
	(v) (a) Is the progressive number of paid cheques remaining unlinked in Schedule-III after expiry of validity period, extracted monthly by the Account Section and sent to the FPB/concerned Bank/treasury for calling for certificate of payments in terms of Para 117(i) of Defence Account Code? (b) Are the e-Schedule-III debit scrolls (UTR No.) being downloaded and has any difference in amount being received in D Section?		
	(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)(a) 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". (b) Please confirm that the aggregate amount of the Debit Scrolls compiled, CMP payment cancelled and CMP Payment withdrawn during the month agree with the outstanding balances under "CMP Payment".		
	((ix) Please confirm that the progressive balances of amount outstanding under 'cheques and bills' (020/81) or CMP (93/020/91) agree with the		

	progressive figures reflected in the Annual Review of Balances.		
	(x) Please confirm that the Debit Scroll of SBI CMP is being linked with Schedule-III.		
	(xi) Details of unlinked CMP Debit scroll and Schedule –III in terms of numbers and amount with oldest date.		
	(xii) e-MRO linking and linking of paid cheques with Schedule-III:- (a) Is e-scroll being downloaded from SBI CMP Portal/e-MRO Portal on a daily basis? (b) Is e-MRO register being maintained? (c) Year–wise breakup of outstanding e-MROs. (d) Are the copies of unlinked e-MROs being sent from Account Section to Audit Sections on a monthly basis for reconciliation? (e) Are processing/adjustment of e-MROs being done on e-MRO module?		
(g)	Settlement Accounts		
	(i)What is the total outstanding amount against each department i. e Railways, Posts, Supplies, Pr.CCA (MEA) etc?		
	(ii) What is the department wise, year wise break-up of the outstanding amount?		
	(iii) Please confirm that Settlement Accounts received from the Railways, Department of Post, Department of Supply, Pr.CCA(MEA) etc are maintained		

	in the correct format as prescribed in the Defence Account Code.		
	(iv) Please confirm that a monthly settlement account is being received 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 106 (b) of Defence Account Code.		
	(v) 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 106(a) of Defence Account Code in respect of outward transactions.		
	(vi) 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 actual.		
	(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 while reviewing the registers monthly, outstanding items have been listed out to the concerned Sub-Offices / Audit sections.		

2.	Suspense Account		
(a)	PAO/AG Suspense:		
	(i) Please confirm that inward and Outward transactions are maintained in the PAO Suspense Register as prescribed in the Defence Account Code.		
	(ii) Please confirm that monthly reconciliation of Suspense operated by the Audit Section and the vouchers received from the Audit Sections / Sub-Offices is being carried out and vouchers under reference are being called for.		
	(iii) Please state the total outstanding amount with year wise break up where claims have been raised but cheques are awaited from the PAOs.		
	(iv) Please state the total outstanding amount with year wise break up where claims have to be raised		
	(v) Please state the total outstanding amount with year wise break up where cheques are to be issued or payment is to be released.		
	(vi) Please confirm that monthly review is being carried out in respect of outstanding cases and reminders are 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 being 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 a 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 register.		
	(v) Is the quarterly progress of Suspense Head under Major Head 8551, 8659, 8670 and 8677 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 the 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 Paras 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 Mortgage Bond Register.		
	(x)The acknowledgements for acceptance of outstanding balances as of 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 of charge, an endorsement regarding proper handing taking over the sale deeds is invariably made.		
	(iii) Entries of DHR and Mortgage Bond Registers linked vice-versa in terms of Fly Leaf Instruction 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.		
	(iv) Sample check is carried out for tallying allotment entered in Office Automation system with Ink Signed copy of allotment letter.		
	(v) LAC In/Out: Has confirmation from the previous controller been obtained for genuineness of LAC issued by other controller offices?		

7.	Annual Review of Balances:		
	Please confirm that:		
	(i) Annual Review of Balances has been prepared in the correct format and is 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) The balances of unusual nature or balances in respect of Code Heads not relevant to PCsDA/CsDA or not supposed to remain outstanding during the year, are outstanding in the AROB.		
	(vii) The statement of outstanding balances and requisite certificate was watched by the Officer-In-Charge of the Sections/Sub-Offices in terms of HQrs Office Accounts Section Circular No 44 before reflecting all balances in the		

	Annual Review of Balances.		
8.	Review of Compilation		
	Are Compilation Review Certificate been received from all Sections/Sub-Offices and the report rendered to HQrs Office on due date?		
9.	<p>DID Schedule(Inward/Outward) :-</p> <p>i) Have Short Term and Long Term targets set by the CGDA for speedy clearance of DID Schedules been achieved? (Refer HQrs office letter NO. A/II/TMM/Vol.I dated 27.08.2018).</p> <p>ii) The earlier practice of uploading images in JPG format has been replaced by uploading of DID schedule and its supporting vouchers in PDF format. (Refer HQrs office letter No. Mech/IT&S/Comp/326/IX/DID dated 22.10.2018). Are the instructions being followed strictly for clearance of DID schedule in a time bound manner.</p> <p>iii) Are the supporting documents/vouchers in respect of DIDS originated being uploaded on the NCS?</p>		
9(a)	DID Schedule Outward		
	(i) Is DID Schedules Outward Register being maintained and updated on a regular basis?		
	(ii) Is a copy of the DID Schedules originated by the Audit Sections and Sub		

	offices being received in time by the Accounts Section?		
	(iii) Are DID Schedules floated by the Audit Sections/Sub offices duly supported by vouchers containing complete details of transactions, personal Number/Account Number (wherever applicable) and Imprest Account Number etc ?		
	(iv) Are the Audit Sections and Sub offices dispatching the DID Schedules originating against other Controllers office 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].		
	(v) Is Originating DID Schedules Report being downloaded from NCS?		
	(vi) It should be ensured that no omissions occur in preparation of the Schedules in respect of Original Items.		
	(vii) Is the DID schedules Outward Register compared with the Originating DID Schedules Report to find out those DID Schedules, for which copy has not been received by the Accounts Section from the Audit Sections/Sub offices?		

	(viii) What is the position of outstanding DID Schedules (Outward) for the previous financial year? Has the matter 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 has the matter been taken up demi-officially for early responding action by these Controllers offices?		
	(ix) Are copies of the Originating DID Schedules being preserved properly?		
9(b)	DID Schedule Inward-		
	(i) State, both item and amount wise details of outstanding Originating as well as Responding items (Both pre 94 and post 94 items).		
	(ii) Indicate the reasons for the responding items remaining outstanding. What action is being taken for their clearance, either through Change Statement or by operating a T.E in case of erroneous response?		
	(iii) Is DID Schedule Inward Register being maintained and reviewed on a regular basis?		
	(iv) Are DID Schedules received from the Originating Controllers being promptly adjusted / acted upon?		
	(v) Are DID Schedules being forwarded to the Audit Sections/Sub offices in time wherever required and is responding action at their end being monitored on a regular basis?		

	(vi) Is the list of outstanding items being reviewed and put up to CDA/Addl CDA for his/her information?		
	(vii) Is the responding items list downloaded from NCS being checked and verified w.r.t Sectional Compilation, before being dispatched to the EDP Centre, New Delhi by the DDP/EDP Centre concerned? Is the Accounts Section ensuring this in liaison with their DDP Centre?		
	(viii) Are items of originating DID schedules which could not be linked through mechanical process due to exhibition of wrong DIDS Number or were responded through more than one DIDS etc being reported to EDP Centre, Meerut, through Change Statement on a regular basis?		
	(ix) Is Change Statement prepared correctly? (+RT Originating items to be matched with +CH Responding items and vice versa, the variation in amount should also not be more than Re.1).		
	(x) Are wanting DID Schedules being called for from the Originating Controllers on a regular basis and at the appropriate level?		
	(xi) What is the Schedule wise position in case of DID Schedules valuing Rs.50 lakhs and above. Action taken in respect of each DIDS may please be indicated.		
	(xii) Please confirm that DID Schedules are not reversed without the approval of the G.O.		

	(xiii) Are superfluous items being reported to the EDP Centre, Meerut only after approval of the Jt.CDA/Addl.CDA/CDA/PCDA?		
	(xiv) Each schedule is responded to separately and not clubbed while responding.		
	(xv) Confirm that DID Schedules are responded immediately and verification and acceptance of the Administration/Executive officers called for subsequently (Para 220 of OM Part-II).		
	(xvi) Confirm that while taking responding action the DID Schedule number is noted down in part 'B' of the Schedule and captured by the EDP/DDP Centre, while generating the responding items report. No responding item should appear in the outstanding list with DID Schedule Number 0000000000000000.		
	xvii) DEA Heads, allotted to a Controller for both originating and responding items, should not appear in their own compilation.		
	(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.		
	(xix) Charged Expenditure: - Details of charged expenditure paid provisionally during previous years are still outstanding for regularization with year wise breakup.		

10.	<u>Status of Project Tulip</u>																										
<p>1. Are all the allotments being fed into Tulip for bill processing by Audit sections?</p> <p>2. Details of all Code Heads where expenditure is over and above allotment and action taken</p>																											
<table border="1"> <thead> <tr> <th data-bbox="304 453 409 527">S.N.</th> <th data-bbox="409 453 546 527">Name of unit</th> <th data-bbox="546 453 661 527">Unit code</th> <th data-bbox="661 453 787 527">Code head</th> <th data-bbox="787 453 903 527">FY</th> <th data-bbox="903 453 1081 527">Total Allotment</th> <th data-bbox="1081 453 1228 527">Total Exp</th> <th data-bbox="1228 453 1312 527">%age</th> </tr> </thead> <tbody> <tr> <td data-bbox="304 527 409 560"></td> <td data-bbox="409 527 546 560"></td> <td data-bbox="546 527 661 560"></td> <td data-bbox="661 527 787 560"></td> <td data-bbox="787 527 903 560"></td> <td data-bbox="903 527 1081 560"></td> <td data-bbox="1081 527 1228 560"></td> <td data-bbox="1228 527 1312 560"></td> </tr> <tr> <td data-bbox="304 560 409 602"></td> <td data-bbox="409 560 546 602"></td> <td data-bbox="546 560 661 602"></td> <td data-bbox="661 560 787 602"></td> <td data-bbox="787 560 903 602"></td> <td data-bbox="903 560 1081 602"></td> <td data-bbox="1081 560 1228 602"></td> <td data-bbox="1228 560 1312 602"></td> </tr> </tbody> </table>				S.N.	Name of unit	Unit code	Code head	FY	Total Allotment	Total Exp	%age																
S.N.	Name of unit	Unit code	Code head	FY	Total Allotment	Total Exp	%age																				
<p>3. Is Monthly Expenditure Report being generated though Project Tulip and forwarded to Unit authorities on monthly basis?</p> <p>4. Are CMP scrolls downloaded from CMP Portal being imported in Tulip and linked? Total number of unlinked cases with month wise details.</p> <p>5. Is Schedule III data in respect of cheques issued by GE offices/ ECHS Authorities /Military Farms / other formations/ sub offices (not connected with Tulip) being imported/ fed in Tulip?</p> <p>6. Total number of cheques lying unlinked in Tulip.</p> <p>7. Are e-MRO scrolls being downloaded from SBI and imported in Tulip? Total number of unlinked MRO in Tulip.</p> <p>8. Is LAC for closed units, being updated in the system?</p> <p>9. Have the activities pertaining to Debt Head Register been implemented by the section?</p>																											

11.	Status of outstanding Inter-Departmental and State Settlements.		
12.	Status of extracting and porting the scrolls pertaining to PAOs (ORs) to Tulip.		
13.	To check that the Railway Siding expenditure is booked Under correct head instead of 00/020/82.		
14.	To check monitoring mechanism for :- 1) Linking and adjustment of MROs 2) Reconciliation of Punching Medium with Sectional compilation 3) Monthly monitoring of balances under 00/020/80, 00/020/81 and 00/020/91.		
15.	Monitoring Mechanisms put in place for : (i) Feeding of allotment of funds and watching expenditure. (ii) Reconciliation of amount of paid cheques with compiled actual under 00/020/81. (iii) Monitoring receipt of Schedule-III.		

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) Is Cash Assignment Register maintained properly?</p> <p>(ii) Are Cash Assignments being forwarded to Bank by D Section on receipt from audit section, concerned?</p> <p>(iii) Are the drawings against Cash Assignments granted to disbursing officers 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) Are the monthly statements of drawings being submitted by the disbursing officers to the audit sections and AO/AAO MES formations concerned, after verifying with the monthly accounts? Are they 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) Number of cheques issued on an average daily, (three months average may be taken for the purpose).</p>		

	<p>ii) Number of cheques (month-wise), spoiled during the last financial year.</p> <p>iii) Is any cheque being handed over to the representative of any supplier except under the orders of PCsDA/CsDA?</p> <p>iv) Is each entry in Schedule-III being signed by the cheque signing officer?</p> <p>v) Is register listing names of officers authorized to sign cheques on behalf of PCsDA/CsDA been maintained?</p> <p>vi) 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 the document?</p> <p>vii) 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>viii) Intimate the time taken for processing and dispatching the cheques.</p> <p>ix) Has any open cheque been issued without the written request from the individual as per Rule 300 FR Part-I?</p>		
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	<p>x) Are all paid vouchers alongwith the Top List being returned by “D” section to the audit section concerned through Transit Register after issue of cheques?</p> <p>xi) Are the cheque pads/cheque books kept under lock and key by the Officer-in Charge? Are the cheque pads/cheque books required for the day only taken out and the unused cheques/pads, kept back in safe custody in evening after verification?</p> <p>xii) Are indents for cheque pads and cheque books being sent in the prescribed form to the Controller of Stamps, Nasik within time?</p> <p>xiii) Are cheque pads and cheque books counted physically by the AAO/AO/SAO on their receipt in the section and the following certified on their outer cover, “I certify that I have this day..... Counted the forms contained in the pad/book and found them to be correct”.</p> <p>xiv)(a) Is the payment enfacement on vouchers paired with cheque slips/cheques forwarding memos in respect of cheque made in the name of the actual payee(as district from bankers)</p> <p>(b) Are such cheque slips being signed by the AAO of the section?</p> <p>(c) Is it ensured that the cheques are in order in all respect?</p>		
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	<p>xv) Are cheques with value exceeding Rs. 10 lakh being signed by two authorized cheque signing officers?</p> <p>xvi) Is a register to keep a record of receipts and issues of fan fold cheque pads and cheque books being maintained in the prescribed form (IAFA-613) and a periodical stock taking being carried out and recorded in the register by the officer-in-charge?</p> <p>xvii) Are the spoiled cheques being submitted to the Officer-in-Charge, with the words "Form destroyed" written against the items in Schedule-III and the item itself being scored through? Are such cheques being destroyed by the officer?</p> <p>xviii) Are the third party cheques checked by the nominated officer before physical dispatch?</p> <p>xix) Are the specimen signatures of officers authorized to draw cheques being forwarded to treasuries and banks on whom cheques are drawn? Do such officers exceed 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>xx) Are the specimen signatures cancelled immediately after the transfer, death or retirement of officers authorized to sign cheques?</p>		
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3.	<p><u>Paid Vouchers</u></p> <p>Are paid vouchers being sent to audit sections on a daily basis?</p>		
4.	<p><u>Schedule-III Original Copies</u></p> <p>i) Are the office copies of Schedule-III being bound in monthly volumes?</p> <p>ii) Are the duly sorted out (Section wise and date-wise) original copies of Schedule-III, being sent to the Accounts Section along with the DP sheet under a Top-list for their reconciliation and record within the prescribed time schedule?</p>		
5.	<p><u>Postage Account</u></p> <p>i) Are Postage Accounts being maintained on prescribed form?</p> <p>ii) Are the postage accounts closed monthly on the prescribed form and signed by the officer in charge?</p>		
6.	<p><u>Bills</u></p> <p>i) Are names of payees and treasuries, as shown in the bill being tallied with those in IAFA-728? on receipt of bills with Daily Payment Sheet (IAFA-728),</p> <p>ii) Are the bills being examined to verify that they have been duly passed and clubbed properly and the requisite number of cheque slips attached?</p>		

<p>7.</p>	<p><u>Project Tulip</u></p> <ul style="list-style-type: none"> i) Are only encrypted CMP files being generated through Tulip and uploaded on CMP Portal? ii) State the total number of CMP files uploaded on CMP portal after implementation of Tulip, but not generated through Tulip. iii) Is SBI CMP Portal being used on WAN or Internet? iv) Is Biometric Authentication being used by the Uploader and Authorizer for uploading and authorizing the encrypted CMP files on CMP portal? v) Are Cheque Slips being issued/e-mailed to Army Units/ formations through Project Tulip? vi) State the total number of cases where CMP files generated through Tulip has been rolled back by the section? 		
<p>8.</p>	<p>Are the rejected transactions being pursued with Audit Section till reprocessing thereof through CDA-13?</p>		

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> Please State/confirm -</p> <p>a) That the total number of provisional payment cases which have been outstanding for over 3 months, 6 months and 1 year, along with the oldest date, as on the last date of month preceding the 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 provisional payment cases are recorded in the Provisional Payment Register for watching regularization.</p> <p>d) That regular action is taken for clearance of outstanding items in the register of provisional payment.</p>		
2.	<p><u>Outstanding Demands for Recovery:</u></p> <p>Number of outstanding demands and their amounts, which are over 3 months, 6 months and 1 year old as on the last date of the month proceeding the</p>		

	inspection and action taken to clear them.		
3.	<p><u>LPC –Incoming:</u></p> <p>Number of incoming Last Pay Certificates being awaited from other PCsDA/ CsDA for more than three months as on the last date of the month preceding the inspection and action taken to call for the same.</p>		
4.	<p><u>LPC-Outgoing:</u></p> <p>Number of cases where Last Pay Certificates meant to be sent to other PCsDA/CsDA have been outstanding for over three months as on the last date of the month preceding the inspection.</p>		
5.	<p><u>Acknowledgements:</u></p> <p>i) State 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 inspection and reasons thereof.</p> <p>ii) State 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 inspection.</p>		
6.	<p><u>Demand Intimation:</u></p> <p>State along with the oldest date, the number of cases where demands of TA/DA/LTC noted on the Last Pay Certificates have not been intimated to the TA</p>		

	section by the end of the month preceding the inspection.		
7.	<p><u>Fund Objections:</u></p> <p>State along with the oldest date, the number of discrepancy cases in Fund Accounts which have been outstanding for more than 3 months, 6 months and 1 year till the end of the month preceding the inspection. State reasons for the same.</p>		
8.	<p><u>Test Audit Objections and Draft Paras:</u></p> <p>State along with the oldest date, the number of test audit objections (LTARs) and drafts paras that have been outstanding over 3 months, 6 months and 1 year till the end of the month preceding the inspection. State reasons for the same.</p>		
9.	<p><u>Superannuation List:</u></p> <p>Are units/formations submitting half yearly superannuation lists and are the same being entered by the section in the Register maintained as per Para 418, OM Part-II (Vol-I).</p>		
10.	<p><u>Rent Bills:</u></p> <p>Are Unit wise rent bill guard files being maintained as per Para 389-A, OM Part-II, Vol-I.</p>		

11.	<p><u>Pay Fixation on Re-employment:</u></p> <p>Status of pay fixation cases in respect of ex-servicemen reemployed as defence civilians :</p> <p>i) Number of pay fixation cases received.</p> <p>ii) Number of pay fixation cases approved.</p>		
12.	<p><u>Court/CAT Cases on account of wrong fixation of pay:</u></p> <p>Number and their present status of Court/CAT cases pending in Controller's office on account of wrong fixation of pay, where DAD is a party.</p>		
13.	<p><u>Daily Part-II office order</u></p> <p>Please confirm-</p> <p>i) That the DO Pt-II files are being maintained in the guard file and action thereon is taken in time and endorsed accordingly.</p> <p>ii) The continuity of DO Pt-II is watched and missing DOs Pt-II, if any, are called for.</p> <p>iii) That actionable items thereof have been correctly adjusted in the pay bills with in time.</p> <p>iv) That DO Pt-II notifying transfers of gazetted/non gazetted persons are immediately noted in the concerned registers to issue/watch Last Pay Certificates.</p>		

<p>14.</p>	<p><u>Payment authority</u></p> <p>(i) Please confirm that payment authorities issued/received are entered in Payment Authority Registers (Inward/Outward) and their acknowledgement watched/issued.</p> <p>(ii) Please ensure that the PA seal is kept under lock and key by the officer in charge and prescribed instructions are followed while using the seal.</p>		
<p>15.</p>	<p><u>Insurance Policies</u></p> <p>Please confirm-</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 acknowledgement obtained/issued.</p>		
<p>16.</p>	<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 their entry in 'Disbursement Vouchers Numbering Register' and their passing on to 'D' Section along with DP Sheet for issue of cheques or payment through CMP.</p>		

<p>17.</p>	<p><u>Leave Salary and Pension Contribution</u></p> <p>Please confirm-</p> <ul style="list-style-type: none"> i) That leave salary and pension contribution register of officers and other civilians on deputation/Foreign Service are being maintained and the recovery due is being watched. ii) That suitable arrangements exist for early settlement of objections and that follow up action is taken at regular intervals at appropriate level. 		
<p>18.</p>	<p><u>Temporary Labour Bills (TLBs)</u></p> <ul style="list-style-type: none"> i) Please confirm the timely receipt of Temporary .Labour Bills in respect of Industrial 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. ii) Please confirm that in cases where the advance drawn is excess and a part thereof remains unpaid, the same is refunded immediately and adjusted by the section promptly. iii) Confirm that the Fund schedules/other schedules are checked properly and endorsed by AAO and sent to Fund Cell/Section etc. promptly and acknowledgement watched. 		

	iv) Confirm that statistics collected/submitted in the reports (especially monthly progress report) are correct and there is no delay in their rendition.		
19.	<u>Specimen Signatures</u> Please confirm that the specimen signatures of all are officers are entered in a register, duly indicating their authority to sign/countersign bills, claims, requisition etc the same is verified before making the payments.		
20.	<u>DID Schedules</u> Please confirm that DID Schedules are prepared simultaneously with LPC (out) in each case when interest bearing advance is transferred to other audit jurisdiction through LPC.		
21.	Select one month D.V to see that all checks and prescribed audit drill has been applied while processing the bills/claims/advances for payments.		
22.	<u>New Pension Scheme</u>		
A.	<u>Registration of Subscribers</u>		
(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 (CSR-1) 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 CSR-1 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 has Pr.AO 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 / Temporary duty movement orders?		
(ix)	What problems are the PAOs facing in uploading SCF of subscribers in transfer cases?		
B.	<u>SCF Upload and Remittance of Funds</u>		
(i)	When is regular SCF in respect of subscribers under (i) Pre-audit system (ii) Post audit being uploaded on NPSCAN by the PAOs? Please specify the date of		

	uploading and transfer of funds in both the cases.		
(ii)	Have all uploaded SCF 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.		
(iii)	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?		
(iv)	Is the “NPS Remittance (Cheque/NEFT/CMP) to Trustee Bank Register” being maintained as per Instruction No.2 issued vide letter No.AT-I/NPS/CORR/II dated 29-4-2010?		
(v)	Are paid bills recorded in a single file or guard file as per instruction vide Para No.1 (g) of above letter dated 29-4-2010?		
(vi)	What mechanism is to be adopted for left/missing cases of NPS subscribers?		
C.	<u>Accounting Aspect</u>		
(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 or dishonored by the Trustee Bank? Mention the cheque number, 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 for the current FY as prescribed		

	in the format at Annexure-B.		
D.	<u>Reports</u>		
(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 ? Is the Pr.AOs 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 “NPS Remittances(Cheque/NEFT/CMP) to Trustee Bank” register and bills paid (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 numbers of subscribers shown in Part–A of "Subscribers Strength Report" correct as per pay bills? Is Part-B of the report 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 in respect of subscribers who are deserter or have been 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?																		
E.	<u>Other important issues</u>																		
(i)	NSDL has a well laid mechanism for error reporting through e-mail. Are Pr.AOs and PAOs accessing their e-mails and responding to the communication from various agencies on a regular basis? Are error reports being received and replied promptly by PAO and Pr.AO?																		
(ii)	Is the Pr.AO accessing the following CRA generated reports 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)	Is Pr.AO and PAO is using HQrs e-mail id- for regular communication with HQrs office on NPS matters? If not state the reason for this?																		
F.	<u>Project Tulip</u>																		
(i)	1. Details of all Civilian Employee data has been fed/ imported in Project Tulip, which are dealt in Civilian Pay Section <table border="1" data-bbox="331 1214 1234 1373"> <thead> <tr> <th>S No</th> <th>Item</th> <th>Total no. of Civilian EMP</th> <th>Entered in Tulip</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Personal Details</td> <td></td> <td></td> </tr> <tr> <td>2.</td> <td>Family Details</td> <td></td> <td></td> </tr> <tr> <td>3.</td> <td>Pay details</td> <td></td> <td></td> </tr> </tbody> </table>	S No	Item	Total no. of Civilian EMP	Entered in Tulip	1.	Personal Details			2.	Family Details			3.	Pay details				
S No	Item	Total no. of Civilian EMP	Entered in Tulip																
1.	Personal Details																		
2.	Family Details																		
3.	Pay details																		

2. Details of Pay bills processed through Consolidated PM CS activity and through Civilian Pay bill Process (individual wise Processing)

S No	Type of Bill	Total no of Bills received	Processed through Consolidated PM-CS Activity	Individual wise Processing through relevant activity
1.	Regular Pay bill			
2.	Sup. pay bill			
3.	CEA Claims			
4.	Leave Encashment on LTC			
5.	Leave encashment on Superannuation/ death etc.			
6.	CGEIS payment			

3. Are GPF Advance / Withdrawal cases being dealt with by Pay section or at Single Window as available in Tulip?
4. Are Pay and Allowances of all Civilian employees being credited to the individual savings account or to the public fund account of the unit?
5. Are all the Bills/ Dak being disposed through Project Tulip and rejection memos too generated through Tulip?
6. Are CEA claims being processed individual wise and linking the child's detail or being passed through Consolidated processing activity?

G.	To check whether authentication and subsequent validation of Pay Master showing all necessary details facilitating adjustment of all personal claims has been carried out under prescribed two /three tier system.		
H.	To check that NO salary is released in respect of new appointees in absence of PAN and PRAN.		
I.	To check that LF is regularly recovered from monthly Pay bill of individuals in occupation of government accommodation without waiting for Rent Bill from BSO.		
J.	<p>To check that:-</p> <p>(i) NPS data is uploaded latest by last working day of the month to which the data pertains.</p> <p>(ii) NPS recovered and NPS uploaded as also amount of cheque issued in favour of Trustee Bank is reconciled.</p> <p>(iii) Complete record of NPS to be uploading is kept and subsequent uploading is watched.</p> <p>(iv) Form 24 G is uploaded by 10th of the following month to which the data pertains.</p>		
K.	To check that review of outstanding demands of Pay, TA/DA LTC etc. is carried out in accordance with revised periodicity notified in GFR-2017.		

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></p> <p><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) State the number of Training Grants accounts which are still awaited, with the oldest date at the end of last 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. (Units/formation being commanded by Brig equivalent and lower ranks and Div HQrs)</p>		

<p>2.</p>	<p><u>Audit of Cantonment Board</u></p> <p>(i) Please state Cantonment-wise, cases where 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, duly indicating the oldest date. Also state the action taken to call for them and whether subsequent advances were released or not.</p> <p>(ii) State the cantonment-wise total number of final bills submitted by the Cantonment Boards, 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 Cantonment Boards as per rates prescribed from time to time.</p>		
<p>3.</p>	<p><u>Imprest Advances-</u></p> <p>(i) Please confirm that:</p> <p>(a) 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 Registered Post on the last working day of each month so that the demand intimations are received by them by the first week of the following month.</p> <p>(b) The entries in demand registers are cleared on receipt of acknowledgements from the PAOs.</p>		

	<p>ii) State 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>		
4.	<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 are the statement of recoveries still awaited from training establishments/Schools, indicating 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>		
5.	<p><u>Recruiting Officers Accounts</u></p> <p>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>		

6.	<p><u>Contingent Misc. Expenditure Attaches/ Advisors to Mission Abroad</u></p> <p>Please confirm that:</p> <p>i) The relevant registers are completed and the expenditure against allotments is being watched.</p> <p>ii) The expenditure statements are submitted to Service HQrs.</p> <p>iii) The objections are pursued vigorously.</p>		
7.	<p><u>Provisional Payments</u></p> <p>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>		
8.	<p><u>Specimen Signatures</u></p> <p>Please confirm that specimen signatures of all the officers 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.</p>		
9.	<p><u>Sanctions:-</u></p> <p>Please confirm that:</p> <p>a) Advance copies of Supply Orders and Sanctions are received, scrutinized and cancelled after payment is authorized.</p>		

	b) That sanctions issued by competent authorities are noted in the NRC register and cancelled after payments are made against them.		
10.	<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>		
11.	<p><u>Scheduling of Vouchers</u></p> <p>a) Please state the month upto which the scheduling of vouchers has been completed.</p> <p>b) Please state the number of acknowledgements awaited from the concerned LAOs.</p>		
12.	<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 (CA) 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 Station HQrs.</p>		

<p>13.</p>	<p><u>Refund of ECHS Contribution:</u></p> <p>i) State the number of cases received in the previous calendar year, disposed and outstanding with oldest date and reasons thereof.</p> <p>ii) Has the refund been afforded after credit verification?</p>		
<p>14.</p>	<p><u>Cash Assignment(CA)</u></p> <p>Cash Assignment Officer in Ex-Servicemen Contributory Health Scheme (ECHS) is to render a monthly statement, in duplicate of 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>15.</p>	<p><u>Outstanding Audit Objections</u></p> <p>a) Please indicate the month upto which post audit has been completed and objection statements issued.</p> <p>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 thereof, and action taken for their settlement.</p>		

	<p>(c) Please state the month up to which online post audit has been completed and online observations sent to the Director, Regional Centers.</p> <p>(d) Please state the status of recovery of overpayment against objection statement issued to various Stn HQrs/RCS.</p>		
16.	<p><u>Post audit of other than medical vouchers:</u></p> <p>a) Please indicate the month up to which post audit has been completed and objection statements issued.</p> <p>b) Indicate how many 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 thereof and action taken for their clearance.</p>		
17.	<p><u>Project Tulip</u></p> <ol style="list-style-type: none"> 1. Are Cash Requisitions being dealt with by Misc section or at Single Window as available in Tulip? 2. Are all the allotments being watched through Tulip or manually by the section? Provide details of all code heads for which allotments are being watched manually by the section. 3. Are all the bills/ dak received by the section being disposed of by the section and Rejection Memos generated through Tulip? 4. Are demand intimation memos being generated through Tulip and acknowledgements watched thereof in the system? 		

<p>18.</p>	<p><u>To check that:-</u></p> <p>(i)Form 24 G is uploaded by 10th of the following month to which the data pertains.</p> <p>(ii)Form 26 Q is uploaded by 10th of the following month of the Quarter to which data pertains.</p> <p>(iii)Difference between amount of Form 26 Q & 24G if any is reconciled.</p>		
<p>19.</p>	<p><u>To check that:-</u></p> <p>Cash Accounts against the Grant concerned are received within one month after completion of Qtr/.half year concerned as the case may be. Post –audit is not allowed to remain pending for more than one month from receipt of accounts as per instructions from HQrs. office.</p>		
<p>20.</p>	<p><u>To check that:-</u></p> <p>No further Grant is released where despite repeated reminders, Cash Accounts against Grants drawn by the Units are not forthcoming or where no reply to observations/objections of serious nature is being submitted by the Unit.</p>		
<p>21.</p>	<p><u>To check that:-</u></p> <p>Action in terms of provisions contained in Government letter of 19/10/2005 is taken to revert back any unit to pre-audit system of audit on account of non-</p>		

	submission of cash accounts and repeated instances of irregularities of serious nature.		
22.	Is confirmation regarding genuineness of payment authority, sought/obtained by the PCsDA/CsDA concerned, in accordance with HQrs office instruction on the subject, on account of reimbursement of medical expenses, affording credit in the IRLA of the PBOR concerned?		
23.	Is the specimen signature of a countersigning authority of a LAC-in Unit, which is actually unavailable in any of audit sections, authenticated/attested by an officer of a co-located static unit whose specimen signature is available in audit sections including Misc. Section, before admitting the claim of the Unit for payment.		

SECTION-VII

STORE CONTRACT SECTION

Sl.No	Question	Response by PCsDA/CsDA office	Remarks of HQrs. office Inspection/Review team
1.	<p><u>SANCTIONS</u></p> <p>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?</p> <p>ii) Have these sanctions been issued by the competent authority and are these scored through duly endorsed as “paid and cancelled” after necessary action has been taken?</p>		
2.	<p><u>CASH PAYMENT</u></p> <p>Is payment of Cash Allowance in lieu of free rations regulated/admitted for the contingencies indicated in Para 535A of OM Pt-II Vol- I?</p>		
3.	<p>Are the measures detailed in Para 516 of OM Pt-II Vol-I being taken to avoid double payment of bills?</p>		
4.	<p><u>BALANCE PAYMENT BILLS VIZ.5%, 10% ETC.</u></p> <p>Indicate the total number of outstanding balance payment bills of 5% & 10%</p>		

	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.		
5.	<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 regularization.</p>		
6.	<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>		
7.	<p><u>SPECIMEN SIGNATURE REGISTER</u></p> <p>i) Are the specimen signatures of all the officers authorized to sign/countersign bills, claims, requisition etc. entered in a register, duly indicating the purpose for which they have been authorized?</p> <p>ii) Is the register of specimen signatures maintained and verification of signature of the officers authorized to accord sanction, sign bills/claims, requisitions and inspections notes done by task holder/AAO/AO?</p>		

<p>8.</p>	<p><u>SCHEDULING OF VOUCHERS</u></p> <p>i) How many vouchers over 1 month remain 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) Are the acknowledgements from LAOs etc. being watched regularly?</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) Have the total number of vouchers scheduled been reconciled with the total number of vouchers indicated in the DV Numbering Register at the end of the each month?</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 are acknowledgements outstanding, against the vouchers scheduled to LAOs for over 1 month with the oldest date at the end of the month preceding the inspection? State action taken to call for them.</p>		
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<p>9.</p>	<p><u>CRVs –PROCUREMENT OF WHEAT AND RICE:</u></p> <p>i) State the total number of CRVs yet to be received from the ASC Depots for over 1 month with the oldest date and action taken to call for them.</p> <p>ii) State the total number of acknowledgements which have not been received for the CRVs scheduled to LAOs for more than 1 month, along with the oldest date and action taken to call for them.</p>		
<p>10.</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&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) Is the audit 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 accounts, supported by relevant</p>		

	<p>payment vouchers along with the weekly advance schedules already received in PCsDA/CsDA's office and has it been ensured that the expenditure so met out of S&S Imprest account is only for the purpose provided for?</p> <p>vii) Is a NIL account showing the cash balance, rendered during a particular month where there has been no purchase. .</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) Are all S&S Imprest Accounts been closed with NIL balance as on 31st March each year? In cases, where S&S Imprest Accounts have not been closed with NIL balance on 31st March, action taken in the matter should be indicated.</p>		
<p>11.</p>	<p><u>AUDIT PROGRESS REGISTER</u></p> <p>j) Is the APR 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 the higher authorities and regularization action watched thereafter?</p>		

12.	<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>		
13.	<p><u>DPM-2009</u></p> <p>Are the provisions of DPM-2009 been followed during of Revenue and Capital Procurements?</p>		
14.	<p><u>CVC Guidelines</u></p> <p>Are the CVC Guidelines being followed in procurement matter for ensuring greater transparency?</p>		
15.	<p><u>Security Deposit</u></p> <p>(i) Is 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 are being checked properly and entered in the register immediately on receipt.</p> <p>(iii) Is the extension of time in respect of Security Deposits and Bank Guarantee Bonds being obtained within time when due?</p>		

	<p>(iv) Excluding the year of deposit, how many Security Deposits have been lying/remain unclaimed for more than three years?</p> <p>(v) Is appropriate action 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. Are these being released after the signatures of JCDA/Addl. CDA?</p> <p>(vii) Is it being ensured that release/re-appropriation of securities 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> <p>(ix) How many complaints for non-clearance of security deposit have been received in last one year?</p>		
<p>16.</p>	<p><u>Demand Registers</u></p> <p>(i) Is the demand register being maintained properly and submitted to GO regularly?</p> <p>(ii) Are the outstanding demands over six months being submitted to JCDA/CDA for information and further instructions?</p>		

17.	Select one month D.V. to verify that all checks and prescribed audit drill has been applied while processing the bills/claims/advances for payments.		
18.	<p><u>Register of Charged Expenditure</u></p> <p>(i) Is the Register of Charged Expenditure being maintained properly and submitted to GO regularly?</p> <p>(ii) Is any Provisional payment pending for more than one year for want of sanction of Charge Expenditure? If yes, provide details.</p>		
19.	<p><u>Register of Financial Irregularities</u></p> <p>(i) Is the Register of MFAI being maintained properly and submitted to GO regularly?</p> <p>(ii) Number of MFAs outstanding as on date, with oldest date may be provided.</p>		
20..	<p><u>Register of Suspense</u></p> <p>(i) Is the register to watch the clearance of transactions compiled under suspense heads maintained as per the authority of Para-158 of OM PT II, Vol.-I.</p> <p>(ii) No. of cases pending for want of regularization.</p>		
21.	<p><u>S&S IMPREST</u></p> <p>Please confirm that:-</p> <p>(i) Items which are authorized to be purchased from S&S Imprest only have been procured.</p>		

	(ii) Income Tax is deducted by DDO i.e. the Imprest holder at source, on the payments disbursed by them and remitted to the IT Department.																		
22.	<p><u>Uploading of 24G& 26Q</u></p> <p>(i) Please intimate whether 24G & 26Q data are being uploaded or not. If yes, please provide the details of the Quarter for which data has been uploaded.</p>																		
23.	<p>Project Tulip</p> <p>1. Are the Contract Agreements (AT Notes) being entered to in Tulip along with the item details and amendments thereof? Details of CA/ AT Notes received</p> <table border="1"> <thead> <tr> <th>SN</th> <th>Fin Year/ Period</th> <th>No. of CA/ AT notes received</th> <th>No. of CA entered in TULIP</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>2. Is the closure of Contract Agreements being updated in the system?</p> <p>3. Are security deposits being entered in Tulip through relevant activity? Details of Security Deposits received</p> <table border="1"> <thead> <tr> <th>SN</th> <th>Fin Year/ Period</th> <th>No. of Security deposits received</th> <th>No. of Security deposits entered in Tulip</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>4. Are Advance copies of supply orders received being entered in Tulip along with item details during Bill processing or prior to receipt of bill?</p>	SN	Fin Year/ Period	No. of CA/ AT notes received	No. of CA entered in TULIP					SN	Fin Year/ Period	No. of Security deposits received	No. of Security deposits entered in Tulip						
SN	Fin Year/ Period	No. of CA/ AT notes received	No. of CA entered in TULIP																
SN	Fin Year/ Period	No. of Security deposits received	No. of Security deposits entered in Tulip																

Details of SO entered in Tulip				
SN	Fin Year/ Period	No. of Supply order received	No. of SO entered in Tulip prior to Bill receipt	No. of SO entered in Tulip during Bill processing
<p>5. Are Rejections Memos in respect of bills rejected by the section being generated through Tulip?</p> <p>6. Are Cash Requisitions being processed by the section or at Single Window as available in Tulip?</p> <p>7. Is amount paid through S&S Imprest Account being linked with Summary of expenditure?</p> <p>8. Are 95% and 5% bills of ASC linked while processing the bills?</p>				

SECTION-VIII

STORE AUDIT SECTION

Sl.No.	QUESTION	Response by PCsDA/CsDA office	Remarks of HQrs. Office Inspection/Review team
1.	<p><u>TREASURY RECEIPTS:</u></p> <p>i) Indicate the total number of outstanding treasury receipts for over one month along with the oldest date, at the end of the month preceding the inspection. State reasons for delay in their 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 Accounts Section in time in the manner prescribed and their acknowledgement obtained and recorded.</p>		
2.	<p><u>SALE ACCOUNT RELATING TO SURPLUS AND OBSOLETE STORES:</u></p> <p>i) State the number of sale accounts outstanding for adjustment, along with the oldest date at the end of the month preceding the inspection? State reasons for the delay in their adjustment.</p> <p>ii) State the number of outstanding auctioneers' bills along with the oldest date at the end of the month preceding the inspection? State reasons for</p>		

	<p>delay in their payment. Please 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 Treasury name and the number and date of Treasury Receipt on the Sale Account is checked and noted properly. 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> <p>iv) Please confirm that triplicate copy of the Sale Account is sent to the LAO for purpose of linking and the original copy together with relevant documents is returned in time to the unit concerned.</p>		
<p>3.</p>	<p><u>CASH ACCOUNTS REMOUNT DEPOTS AND MILITARY FARMS :</u></p> <p>i) Indicate the number of monthly cash accounts pertaining to Remount Depots and Military Farms awaited in your audit jurisdiction along with the oldest date? State reasons for delay.</p> <p>ii) How many cash accounts, have been received but not yet acted upon? Give the oldest date at the end of the month preceding the inspection.</p>		
<p>4.</p>	<p><u>ADJUSTMENT OF RAILWAY CLAIMS:-</u></p> <p>Indicate the number of claims outstanding for adjustment for over one</p>		

	month, along with the oldest date at the end of the month preceding the inspection? State reasons for delay.		
5.	<p><u>SCHEDULING OF CP VOUCHERS:</u></p> <p>i) Indicate how many vouchers over 1 month are yet to be acknowledged, 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, where acknowledgements for the vouchers scheduled to the LAOs/AOs MES, are yet to be received in the Controller's office for over a month along with the oldest date. State action taken to call for them.</p>		
6.	<p><u>IN AID TO CIVIL POWER:</u></p> <p>State, the number of cases where 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>		
7.	<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>ADJUSTMENT OF RATION AND STORES ISSUED TO PARA MILITARY FORCES</u></p> <p>Indicate the total number of ration and stores vouchers issued to Para Military Forces, which are yet to be adjusted, for over a month with the oldest date at the end of the month preceding the inspection. State the reasons for delay.</p>		
9.	<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 within time and adjusted promptly.</p> <p>(ii) Indicate the total number of items outstanding for adjustment for more than a month with the oldest date and reasons for delay, if any.</p>		
10.	<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>		

<p>11.</p>	<p><u>FIXATION OF FREE/PAYMENT ISSUE RATES OF ASC ARTICLES PURCHASED</u></p> <p><u>LOCALLY:</u></p> <p>Please confirm:-</p> <p>(i) That free and payment issue rates for ASC Supply articles purchased locally as well as those supplied by Military 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 purpose in Army Instructions or in Government 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 Station Headquarters and the third copy retained for record. Acknowledgement for the receipt of the indent too should be obtained from the Military Farm and linked with the third copy of the indent.</p>		
<p>12.</p>	<p><u>LTARs AND DRAFT PARAS:</u></p> <p>State the number of LTARs and Draft Paras outstanding for over 3 months, 6 months and 1 year along with the oldest date. State reasons for their non-settlement and action taken to clear them.</p>		

13.	<p><u>ASC BAKERIES</u></p> <p>Is any ASC bakery being run under your audit area? If so, are the monthly and annual accounts being received in time and audited properly?</p>		
14.	<p><u>Adjustment of Book Debit Vouchers, HT Bills:-</u></p> <p>Please confirm that the book debit Vouchers are adjusted within time.</p>		
15.	<p><u>Customs Duty Charges</u></p> <p>Please confirm that while carrying out audit and adjustment of Custom Duty charges, it is ensured that:</p> <p>i) The bills have been countersigned by the Embarkation Commandant. and the particulars of the consignees mentioned therein clearly indicate that the stores pertain to Defence Services.</p> <p>ii) The duties levied relate to goods duly authorized for purchase.</p> <p>iii) The debit is a proper charge against a work or other expenditure, unit etc.</p>		
16.	<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>		

<p>17.</p>	<p><u>Financial Review of the Working of Manufacturing Turning Establishments:</u></p> <p>Please confirm that the report is sent to the concerned DFA after taking the following points into account:-</p> <ul style="list-style-type: none"> i) Loss or profit on the year's working; reasons being given. ii) Variation in holding as depicted by the opening and closing balance; definite reasons being assigned for the increase or decrease. iii) Fluctuations in prices of commodities which have affected the year's working. iv) Effect of indirect charges on the working of the concerns; any difference being adequately explained. v) Losses written off by competent financial authorities vi) Increase or decrease in out turn as compared with the previous year, with reasons. vii) Variations in the value of obsolete and surplus stores disposed off during the year as compared with the previous year. viii) Any other point of interest. 		
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18.	<u>Project Tulip</u> Are claims pertaining to customs duty being processed at single window as available in Tulip or by the section?		
19.	Is adjustment of PBD Vouchers pursued with authorities concerned?		
20.	Have Military Farms Accounts been audited by the LAO concerned?		
21.	Timely clearance of MSTC Bills.		

SECTION-IX
TRANSPORTATION SECTION

Sl.No.	Question	Response by the PCDA/ CDA office	Remarks by the HQrs. Inspection/Review team
1.	<p><u>Advances</u></p> <p>Are the advances for travelling of different nature being paid within the stipulated period and are they restricted to the prescribed monetary limits after applying necessary checks?</p>		
2.	<p><u>TA/DA/LTC</u></p> <p>Indicate alongwith the oldest date the total number of bills/claims that have been outstanding for more than 15 days at the end of the week preceding the inspection.</p>		
3.	<p>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 06.04.2000.</p>		
4.	<p>Is the Specimen Signature Register being maintained and updated properly and submitted periodically to the concerned officers?</p>		
5.	<p><u>Identification of Initials of Clerks /Auditors AAOs</u></p> <p>Is the register to record the initials of all the Clerks/Auditors/AAOs serving in</p>		

	the section being maintained in the prescribed format and kept updated?		
6	<p><u>Sanctions:</u></p> <p>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?</p>		
7.	<p><u>Outstanding Demands:</u></p> <p>(i) Are Demand Registers being maintained properly and submitted periodically to the officer concerned together with list of outstanding demands?</p> <p>(ii) Indicate separately the total number of TA/DA and LTC demands that have been outstanding for over 1 month, 3 months and 6 months at the end of the month preceding the inspection. Also indicate action taken for their early liquidation.</p>		
8.	<p><u>Audit Register:</u></p> <p>State whether adjustment bills/claims and the entries in the Audit Registers are linked with the corresponding entries in the Demand Register or not.</p>		
9.	<p><u>Objections:</u></p> <p>Indicate the total number of objections outstanding for over 3 months, 6 months and 1 year along with the oldest date at the close of the month preceding the inspection and action taken for their clearance.</p>		

<p>10.</p>	<p><u>LTARs, Draft Paras</u></p> <p>Please indicate the total number of LTARs and Draft Paras that have been outstanding for over 3 months, 6 months and 1 year along with the oldest date at the close of the month preceding the inspection and the action taken for their clearance.</p>		
<p>11.</p>	<p><u>Defence Inter-Departmental Schedules</u></p> <p>Please indicate the total number of DID Schedules that have been outstanding for over 3 months, 6 months and 1 year along with the oldest date, at the close of the month preceding the inspection and action taken for their clearance.</p>		
<p>12.</p>	<p><u>Project Tulip</u></p> <ol style="list-style-type: none"> 1. Are all the bills received in Tulip being disposed of through Tulip and Rejection memos generated through the system? 2. Is data in respect of civilian employees only being created for employees who are not on regular pay bill strength? 3. Is payment being made to public fund accounts of the unit or to the individual bank account of civilian employees? 4. Are the payments of Industrial Employees paid by Transport Section of Main Office or Payment Authority is being issued to AO GE Offices for payment 		

	through their Cash Assignment?		
13.	Is proper record of all the bills and letters received from 'R' Section through diary sheets being maintained in a separate file?		
14.	Are acknowledgements of all payments of TA/DA, LTC claims etc made through payment authority watched properly from units/formations?		
15.	Is proper watch being kept on clearance of demands raised through minus bills (intimated to pay section for recovery).		
16.	Is proper record being maintained for the bills and letters received and passed/cleared during the month through Tulip system/AWAN?		
17.	To check that review of outstanding demands of Pay, TA/DA LTC etc. is carried out in accordance with revised periodicity notified in GFR-2017.		

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) State 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 last one year preceding the inspection and state as to whether such cases of delay have been reported to Zonal CEs.</p> <p>ii) Are Contract Agreements in respect of CWE & CEs being entered in Project Vishwak.</p> <p>iii) State 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> <p>iv) Is any GE carrying out tendering process without use of e- procurement portal.</p>		
2.	<p>i) Are the Contract Agreements, work orders, deviation orders, amendments etc. received by the prescribed date?</p>		

	<p>ii) Are the orders, amendments etc. being scrutinized correctly as per extant orders and general conditions of contracts and checks provided in relevant check lists?</p> <p>iii) Is the correct amount being received from contractor(s) for Security Deposits/Standing Security Bonds/Earnest Money, as the case may be and it is verified?</p> <p>iv) Is there any case of single tender contract exceeding Rs. 10 lakh? If so, were the reasons for dispensing with competitive tendering examined in audit and prior approval of E-in-C and Financial Approval obtained?</p> <p>v) Ensure that the contract agreements, work orders, deviation orders, amendments etc. are not returned unnecessarily with piece-meal observations/objections. Are the valid observations/objections raised during scrutiny being sent to MES authorities/AAOs/AOsGE promptly, after being entered in the Audit Progress Register.</p> <p>vi) Is the time schedule being adhered to in respect of DGMAP contracts?</p>		
<p>3.</p>	<p><u>Bills:</u></p> <p>(i) State along with the oldest date, the number of final bills which have been outstanding for more than 15 days of their receipt, at the end of the week preceding the date of Inspection. State reasons for delay.</p> <p>(ii) Indicate along with the oldest date the number of final bills which were received from the AOs/AAOs GE after 15 days, 1 month and 3 months of the</p>		

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

	of the month preceding the inspection and action taken for their clearance.		
6.	<p><u>TBOs and Central Purchase Vouchers</u></p> <p>State along with the oldest date the total number of TBOs and CP Vouchers that have been outstanding for over 3 months, 6 months and 1 year, at the end of the month, preceding the inspection. State reasons for delay in their adjustment.</p>		
7.	<p><u>DID Schedules</u></p> <p>State along with the oldest date, the total number of DID Schedule outstanding for over 3 months, 6 months and 1 year, at the end of the month preceding the inspection. State reasons for delay in their clearance.</p>		
8.	<p><u>Loss Statements:</u></p> <p>State along with the oldest date, the total number of Loss Statements, which are yet to be regularised /sanctioned for over 3 months, 6 months and 1 year at the end of the month, preceding the inspection? State reasons for delay in their regularisation.</p>		
9.	<p><u>Provisional Payments</u></p> <p>State along with the oldest date, the total number of provisional payments cases that have been outstanding for over 3 months, 6 months and 1 year, at the end of the month preceding the inspection. State reasons for their non-clearance.</p>		

<p>10.</p>	<p><u>Demands</u></p> <p>State along with the oldest date, the total number of demands that have been outstanding for over 3 months, 6 months and 1 year, at the end of the month preceding the inspection. State reasons for non- recovery.</p>		
<p>11.</p>	<p><u>Arbitration Cases</u></p> <p>State along with oldest date the total number of arbitration cases that have been outstanding for over 3 months, 6 months and 1 year, at the end of the month preceding the inspection.</p>		
<p>12.</p>	<p><u>Financial Advice, MFAs and IARs</u></p> <p>Indicate the number of Financial Advice, Major Financial Irregularities and Internal Audit Reports rendered/raised during the last three years at the end of the month preceding the inspection.</p>		
<p>13.</p>	<p><u>SSR (Standard Schedule of Rates)</u></p> <p>Are SSR revised by the concerned authorities periodically and the rates contained in the final bills checked with reference to SSR?</p>		
<p>14.</p>	<p><u>Rent Revision</u></p> <p>(i) Are the rentals of buildings under the charge of MES authorities revised periodically?</p> <p>(ii) Is electricity being charged on the basis of “All in Cost” rate for private parties and Cantonment Boards?</p>		

<p>15.</p>	<p><u>Security Deposits</u></p> <p>i) Are the various types of securities/ Bank Guarantee Bonds (as the case may be) (Security deposit for individual contractors, additional securities, Standing Security Bonds, BG Bonds in lieu of retention money) being deposited by the contractors?</p> <p>ii) Are security deposits being kept under lock and key?</p> <p>iii) Are Security Deposits prepared on standard prescribed forms and for correct amounts? Are the approved contractors executing SSB as per their class of enlistment?</p> <p>iv) Are the security deposits being entered in the prescribed register and authenticated by the Officer Incharge?</p> <p>v) Are BG Bonds in lieu of Security Deposits being entered in a separate register over the signature of Officer Incharge? Is timely action being taken for their extension, renewal or enhancement, as the case may be?</p> <p>vi) Is physical verification of securities being conducted annually in April and a duly signed result endorsed in the register by the Officer Incharge?</p> <p>vii) Is the JCDA concerned authenticating the refund of security deposit without undue delay?</p> <p>viii) Are the lapsed deposits being credited to Government?</p>		
<p>16.</p>	<p><u>Cash Book:</u></p> <p>Are the cash books, being received from the AOs GE/ AAOs GEs on the due date</p>		

	<p>duly supported by all required vouchers/ statements? Is there any delay in their audit and prompt return to the concerned office?</p> <p>(ii) Are the vouchers/demands pertaining to other sections sent to them and their acknowledgement watched?</p>		
17.	<p><u>Operational Works:</u></p> <p>Please State:</p> <p>(i) The total numbers 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 or not.</p> <p>(iii) That Construction Accounts are being maintained.</p> <p>(iv) Number of outstanding accounts with oldest date and action taken to call for the same.</p> <p>(v) The month up to which post audit has been completed.</p> <p>(vi) The number of vouchers pending for post audit with year wise break-up.</p>		
18.	<p><u>Post Audit</u></p> <p>(i) Is the post audit being carried out as per prescribed procedures and extant orders and that there are no arrears in it?</p> <p>(ii) Are the objection statements being issued promptly and reviewed periodically by Officer Incharge and pursued to finality?</p> <p>(iii) Are cases relating to irregularities being regularized?</p> <p>(iv) Are post audit objections being entered in the objection statement register</p>		

	<p>and 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) Is the register being maintained properly and kept upto date?</p> <p>(ii) Is there any case of heavy balance and disproportionate monthly expenditure?</p>		
20.	<p><u>Budget</u></p> <p>(i) Are the funds placed under various budget heads at the disposal of MES formations in the audit area of the Controller being noted promptly in the prescribed registers?</p> <p>(ii) Are appropriations and re-appropriations subsequent to the budget provisions made on the orders of the competent authorities being posted in these registers to ensure that expenditure does not exceed the allotments?</p>		
21.	<p><u>Sale Accounts</u></p> <p>Is the audit of sale accounts being conducted properly as per extant orders/rules and there is no undue delay in the payment of auctioneer's bills?</p>		

<p>22.</p>	<p><u>MERs (Monthly Expenditure Returns)</u></p> <p>(i) Are the MERs being received in time along with certificates of AOs/AOs GE reconciling the figures therein with the Punching Medium for the month?</p> <p>(ii) In how many cases where expenditure has been incurred in excess of Tolerance Limit have revised AA been called for?</p> <p>(iii) Is there any case during the financial year where fresh AA was obtained in respect of cases where original AA was not acted upon within 5 years?</p> <p>(iv) Please state the number of fictitious/wrong booking cases if any, as well as the corrective action taken in each of them.</p> <p>(v) Was there any case where stores were transferred from Capital to Revenue Head and vice-versa?</p>		
<p>23.</p>	<p><u>Sectional Compilation</u></p> <p>Is sectional compilation being reviewed and discrepancies and fictitious Code Head operated, adjusted/got adjusted promptly?</p>		
<p>24.</p>	<p><u>Deposit Works</u></p> <p>(i) Are departmental charges being levied on Deposit Works?</p> <p>(ii) Is prior consent of the authorities, mentioned in Para 306 RMES being obtained for execution of Deposit Works?</p> <p>(iii) Are funds to meet the estimated cost of the work and departmental charges, being paid in full, before any liability is incurred?</p>		

<p>25.</p>	<p><u>Sanctions</u></p> <p>(i) Are Administrative Approvals and Technical Sanctions to works being audited properly?</p> <p>(ii) Are these sanctions being linked to see that the amount of Technical Section does not exceed the amount of AA beyond tolerance limit?</p> <p>(iii) Are AA and T.S. 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>		
<p>26.</p>	<p><u>Hiring of Buildings</u></p> <p>(i) Are sanctions for hiring of buildings accorded by the competent authorities being scrutinized by the Officer Incharge periodically?</p> <p>(ii) Do sanctions exist for payment of rent so as to ensure that rates are correct, the period for which claim has been made is covered by the sanction and there is no delay in the payment?</p> <p>(iii) Are lease agreements available in all cases of buildings hired and are they renewed in time, if required?</p>		
<p>27.</p>	<p><u>Annual Review of Works Expenditure</u></p> <p>(i) Is the Annual review of Works Expenditure being prepared as per the given instructions submitted on due date.</p> <p>(ii) Does it have a uniform basis and embody all necessary information in the statement?</p>		

	(ii) Is Critical Review Register is being maintained for the purpose?		
28.	<p><u>Cash Assignment</u></p> <p>(i) Is requisition of cash assignment for the 1st quarter being received during 2nd week of March and Cash Assignment placed well in advance?</p> <p>(ii) Is cash assignment being placed at the beginning of the quarter indicating monthly break-up?</p>		
29.	<p><u>RARs</u></p> <p>Are RAR payments in cases of non-receipt/delayed receipt of attested copies of CA by AO GE/AAO GE being regulated as per E-in-C letter dated 21.7.1972,?</p>		
30.	<p><u>Escalation</u></p> <p>Is payment on variation in price being made strictly as per condition 63 of IAFW-2249?</p>		
31.	<p><u>Adjustment of Class-IX voucher</u></p> <p>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 Construction Accounts and MER?</p>		
32.	<p><u>MAP WORKS</u></p> <p>Please State</p> <p>(i) Number of MAP project 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) Is monitoring of progress of work with reference to Budget Allotment being done.</p> <p>(v) Is monthly expenditure report being rendered to E-in-C Branch regularly?</p> <p>(vi) Is quarterly expenditure report being sent to HQrs. office?</p> <p>(vii) Are replies to the observations raised are being furnished to HQrs. office.</p>		
33.	<p><u>Charges for Ground Rent</u></p> <p>Please confirm that</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>		
34.	<p><u>Acquisition and Disposal of Lands and Buildings</u></p> <p>Please confirm that Debits, when received from the Civil Accountants General are scrutinized 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</p>		

<p>Government 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 clubbed with the bills and receipts of the payees and the original orders, or certified extracts there from, 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 and 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> <p>i) Treasury receipts</p> <p>ii) Documents showing sale prices with the “reserve prices” recorded thereon as fixed by the sanctioning authority.</p> <p>iii) Letters, if any, from the sanctioning authority altering the “reserve prices’ originally fixed.</p> <p>iv) A comparative statement, where necessary, showing the names of the tenderers, the rates tendered and those accepted.</p> <p><u>Disposal by transfer</u></p> <p>Please confirm that:</p> <p>i) the vouchers have been receipted by an officer of the receiving department</p>		
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	<p>ii) in case of transfer to other central government department the pricing is in accordance with Rule 287(1)(B) of GFR, Rule-I unless otherwise stated in the Government Order sanctioning the transfer.</p> <p>iii) in the case of transfer to State Government, 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 Government. Order sanctioning the transfer.</p>		
35.	<p><u>Project Bhawan and Viswak</u></p> <p>Is monitoring of Bhawan and Vishwak being done at main office.</p>		
36.	<p><u>GeM</u></p> <p>Is monitoring done for procurement through GeM while carrying out post audit.</p>		
37.	<p><u>Electricity Agreements</u></p> <p>(i) Are electricity agreements between MES and State Electricity Departments held on record in 'E' Section and duly scrutinized.</p>		
38.	<p><u>SED Advances</u></p> <p>(i) State along with oldest date, the number of SED Advances that have been outstanding for more than 1 year at the end of the month preceding the date of inspection.</p> <p>(ii) Is monitoring of Final Bills against SED Advances and completion of project where SED Advances have been given is being watched as per PDC prescribed in</p>		

	MoU with SEDs.								
39.	<p><u>Project VISHWAK</u></p> <p>1. Has Project Vishwak been implemented in the organization? Status of implementation of Project Vishwak</p> <table border="1"> <thead> <tr> <th>SN</th> <th>Total No. of AO GE offices</th> <th>No. of AO GE offices where Vishwak has been implemented</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>2. Has Project Vishwak been implemented in a centralized manner i.e. server at main office and AO GE offices connected though WAN/ VPN? Name of the AO GE offices not connected to Main office though WAN/ LAN?</p> <p>3. Status of implementation of Vishwak in AO GE offices? Data entry report and Progress report of AO GE offices generated through Project Vishwak may be attached.</p> <p>4. Is PM data being extracted by the AO GE offices through Project Tulip and being uploaded on New Compilation system on a regular basis?</p> <p>5. Name of the Officers/ staff who have been authorized to access database on the server.</p> <p>6. Is any register/ document being maintained to record the modifications/ changes made in the database through back end by direct handling?</p>	SN	Total No. of AO GE offices	No. of AO GE offices where Vishwak has been implemented					
SN	Total No. of AO GE offices	No. of AO GE offices where Vishwak has been implemented							
40.	To check whether revised procedure for direct scheduling of CP Vouchers by								

	PCDA New Delhi is implemented or not.		
41.	Is the issue of Faulty Electricity /Water meters, if any, being pursued with executive to prevent loss of public money.		
42.	Status of initiation of legal action by executives for recovery of long outstanding demands which are not disputed.		
43.	Is control mechanism to link Security Deposits submitted by Contractors against whom no Demands are outstanding in place.		
44.	Status of safe maintenance of Security Deposits/Lapsed Deposits and preparation of database of the same.		
45.	To check that Cash Assignment is linked with MER to see utilization thereof.		
46.	To check that interest on prevailing rate is also taken into account while working out All -In -Cost.		
47.	Surcharge paid on Water and electricity bills.		
48.	To check that all paid Vouchers HR, RAR are placed with CA in a single folder.		
49.	To check rebate on Sewage Treatment Plant. Is payment of pay and allowances of supporting staff while STP is not functional placed under objection or not.		
50.	To check up-to -date maintenance of Register of Adm.Approval.		
51.	Is a system put in place to watch regular submission of RR by BSO.		
52.	Maintenance of Register for monitoring and analyzing SIO Reports submitted by AO GEs.		

53.	Status of issue of Login Password in respect of AAO BSO ensuring punching of data on Project Bhawan.		
54.	Status of Audit of Register of Government Buildings/Assets, Commercial Shops, APS, buildings occupied by private parties and Defence Land as provided in orders of Government Accounting Standard Advisory Boards.		
55.	Are ATM, Banks and commercial shops rented out on competitive bidding in accordance with provisions contained in IHQ/MOD (A)/QMG Br. Letter of 28/09/2017 and rebate received in respect of these establishments being deposited in Government Account in accordance with IHQ/MOD(A) letter ibid.		

SECTION-XI

INTERNAL AUDIT SECTION

Sl.No.	Question	Response by PCsDA/CsDA office	Remarks of the HQrs. Office Inspection/Review team
1.	<p><u>Examination and Circulation of Government Letters etc.</u></p> <p>Please confirm:</p> <p>(i) That all Government, 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.</p> <p>(ii) That method for implementation of these orders is also indicated in the circulars issued.</p> <p>(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></p> <p>Please confirm, that all cases in which authorities lower than the Armed Forces HQrs have exercised the financial powers vested in them, are critically examined in terms of provision of rule 65, 66 & 67, FR Part-I. Important cases which it is noticed that the powers have not been properly exercised or the</p>		

	<p>advice tendered by the PCsDA/CsDA in her/his capacity as Financial Adviser has been disregarded, are closely watched and reported to the CGDA where necessary.</p>		
<p>3.</p>	<p><u>Conservancy Agreement with Cantonment Boards</u></p> <p>(i) Did the Controller suggest the incorporation of submission of monthly conservancy bills as per the actual expenditure incurred by Cantonment Board at the time of concurrence of conservancy contract, especially in cases where Cantonment Boards did not submit the final bills for previous years conservancy Contract.</p> <p>(ii) Did the Controller before releasing monthly payment of Conservancy payment, consult the statement of actual expenditure vetted by LAO so as to avoid overpayment to Cantonment Boards.</p> <p>(iii) Have outstanding/overpayment of previous year's contracts been adjusted while releasing first payment of current agreement. If not, reasons for the same may be indicated.</p> <p>(iv) Is the LAO concerned reflecting the serious irregularities and objections not been settled/properly replies by the Cantonment Board in case of army units and formation in the monthly report on the General State of Accounts ?</p> <p>(v) Please also confirm that cases where there has been remission of revenue or where the collection of Cantonment dues has not been done with sufficient promptitude are also referred for taking further action in consultation with the</p>		

	GOC-in C Command.		
4.	<p><u>Draft/Audit Paragraphs/LTARs</u></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 are required to be furnished to Audit within 6 weeks time otherwise Test Audit authorities propose the same for inclusion in C&AG Report as Audit Paragraph).</p> <p>b) Please confirm that replies to draft paras are submitted within six weeks and are dealt with at an appropriate level.</p> <p>c) Please confirm that the concerned registers are maintained and submitted to JCDA/CDA periodically and regularly for their review.</p>		
5.	<p><u>Major Financial and Accounting Irregularities</u></p> <p>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?</p>		
6.	<p><u>Audit Objections (Internal audit objections and Test audit objections)</u></p> <p>(i) What is the year-wise and LAO wise breakup of Internal audit objections and Test audit objections as reported by the PCsDA/CsDA in AAC by 30th June every year and its follow up report and their position by 30 September/31st December/ 31st March whichever is applicable, preceding the Inspection?</p>		

7.	<p><u>Local Audit Programme</u></p> <p>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 PCsDA/CsDA is observed and adequate action taken to deal with arrears or any other unusual features noticed during the scrutiny.</p> <p>ii) Please confirm that percentage cut in audit mandays is being applied where more than one quarter has been clubbed in the audit programme.</p> <p>iii) Please confirm that there was no undue delay in the approval of the tour programmes of the LAOs/RAOs etc. and local audit completion reports.</p>		
8.	<p><u>Special Reports and Outstanding objection in respect of Unit and Formation moving in/out of Command</u></p> <p>Please confirm that incoming/outstanding special reports are received/issued promptly, that VCRs are suitably posted and action taken to call for outstanding incoming/outstanding special reports on settlement of the objections.</p>		
9.	<p><u>Local Audit (Arrears in Audit)</u></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><u>Loss statements</u></p> <p>What is the year-wise break-up of the number and amount of Loss Statements,</p>		

	<p>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 she/he is competent to accord sanction to regularize the loss.</p>		
<p>11.</p>	<p><u>Ex-gratia Payments</u></p> <p>Please confirm that a Statement of ex gratia payment when exceeding Rs. 20,000/- in any case, is made during the quarter and submitted quarterly on the due date to HQrs. Office through the local representative of the DADS.</p>		
<p>12.</p>	<p><u>Infructuous expenditure:-</u></p> <p>(i) Please confirm that a statement of infructuous expenditure (other than MES) dealt during the year is submitted to the HQrs. office through the local DADS representative on the prescribed dates.</p> <p>(ii) Please confirm that statement of infructuous expenditure (MES) is too submitted to the DFA (W) on similar lines through the local of the Director of Audit Defence Services representative.</p> <p>(iii) Please confirm that to facilitate submission of these statements, each audit section of Controllers office is maintaining a register for the said purpose.</p>		

<p>13.</p>	<p><u>Outstanding Railways/Shipping/Airways claims</u></p> <p>What is the outstanding number and amount of such claims by quarter ending 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 railway claims.</p>		
<p>14.</p>	<p><u>Position of outstanding License fee, Rent and Allied Charges:</u></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, Department Messes/Clubs, Private Parties including MES Contractors and Cantonment Boards/Municipalities etc. upto end 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>		
<p>15.</p>	<p><u>Adhoc Committee Meetings</u></p> <p>Please confirm that adhoc committee meetings are held regularly and in time. Indicate the outcome of these meetings and comment accordingly.</p>		
<p>16.</p>	<p><u>Annual Audit Certificate</u></p> <p>Please confirm that proper follow up action is taken on the outstanding items shown in the various statements sent in support of the AAC.</p> <p>Indicate from the last years AAC as to how many vouchers for which credit is</p>		

	not traceable are shown outstanding and action taken for their prompt clearance in consultation with LAOs/Units etc.		
17.	<u>Tour Notes of PCDA/CDA/JCDA</u> Please confirm that the points raised in the tour notes of the PCDA/CDA/JCDA are noted in a register maintained to keep watch on their prompt finalization.		
18.	<u>LAOs Conference</u> Are LAOs conferences being held periodically? Indicate their nature and outcome.		
19.	<u>Reference from LAOs</u> Please indicate how many references were received from LAOs during the last one year and how promptly were they dealt with.		
20.	<u>Internal Audit Report</u> a) Please confirm that Internal Audit Report covering the period upto 31 st March and 30 th September of every year is rendered half yearly under the following broad categories :- i) Regulatory Audit ii) Loss of Revenue iii) Generation of Revenue iv) Optimal Resource Management and		

	<p>iv) Suggestions for economy</p> <p>b) The report should contain items came to notice by half year, and merit the attention of the highest echelons of MoD and Services HQrs.</p> <p>c) Please state the number of Internal Audit Reports have been rendered during the last 3 years preceding the month of inspection.</p>		
21.	When and how were the irregularities indicated in IAR detected?		
22.	<p>was the item included in MFAI before projecting the case for IAR?</p> <p>(a) If so, is the response of the executives and your comments thereon being incorporated in the write-up of the proposed item.</p> <p>(b)Has any further correspondence been made with the executives and at what level?</p>		
23.	Has the copy of Government Order/Rule position governing the subject matter and copy of correspondence between Audit and Executive authorities being furnished while proposing the item for inclusion in IAR to HQrs office,.		
24.	Have recommendations of PCsDA/CsDA or Addl.CDA/Jt.CDA(in the absence of PCDA/CDA) been obtained while proposing item for inclusion in IAR?		
25.	Is regularization action of the proposed item being indicated in the write-up?		
26.	What kind of action is being initiated and at what level For regularization of outstanding IAR items?		

<p>27.</p>	<p><u>Financial Advice:</u> -</p> <p>i) Please confirm the number of items of financial advice rendered during the last three years proceeding the month of inspection?</p> <p>ii) Please confirm that items of financial advice are being circulated to other Controller offices in order to explore the possibility of effecting similar economies in their areas.</p> <p>iii) 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>		
<p>28.</p>	<p><u>Super Review:</u> -</p> <p>Please confirm the number and details of the units and formations which were taken 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>		
<p>29.</p>	<p><u>Performance Audit:</u> -</p> <p>Please confirm the number and details of the units and formations taken for performance audit during the last 3 years preceding the inspection.</p> <p>Please indicate the manner and the outcome of performance study, if any.</p>		

<p>30.</p>	<p><u>Verification of Specimen Signature:</u></p> <p>(i) Is verification of specimen signature being carried out as per Para 692 of OM Part II Vol I.</p> <p>(ii) Is the requisite report being rendered to PCDA/CDA regularly?</p> <p>(iii) Are records in respect of specimen signature been kept by Head of office?</p>		
<p>31.</p>	<p><u>Project Tulip</u></p> <ol style="list-style-type: none"> 1. Is work pertaining to creation of master data in respect of Units, Vendors, and their bank details being done by the IA section as available in Project Tulip? If no, which section has been authorized to create master data for Banks, Units and Vendors? 2. Are mandate forms being received from the Units/ Vendors for creation of master in Tulip and the same being recorded properly? 3. Is sample DV check report available in Tulip being utilised for the same? If no, please intimate the procedure being followed in this regard. 4. Are PAN Numbers of respective vendors being updated in the Vendor Master? 5. Is Bank details of vendors entered in the system after authenticating from Mandate Forms and cancelled cheques received from respective vendor? 6. Does any Unit/Formation have more than one Public Fund Account? 7. Are Units closed in the Unit Master where LAC Out has been issued to 		

	Unit? 8. Have vendors to whom payments not been made since last 2 years been deactivated from vendor database.		
32.	To check that LF/Rent and allied charges are revised after every three years in accordance with Government orders on the subject.		
33.	While incorporating the name of vendor in Vendor Master, is the original Mandate Form in the prescribed format duly authenticated by authorities concerned and the cancelled cheque obtained and kept in safe custody. is periodic verification/validation of Vendor Master carried out.		
34.	Status of regular cleaning of vendor Master by deactivating accounts of vendors lying dormant/defunct for more than two years.		
35.	Are Risk Areas for audit, special audit and performance audit identified/earmarked in accordance with guidelines of New Paradigm of Audit in Annual Plan/Targets for LAOs/IDAS officers?		

SECTION-XII

FUND CELL

SL. No.	QUESTION	Response by PCsDA/ CsDA office	Remarks of HQrs. office Inspection/ Review Team
01.	State total number of Fund Accounts being maintained on Nidhi System.		
02.	State 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) Are review-rejections for the current/ previous years being done? (ii) State the number of outstanding review rejections year-wise, their amounts and action taken to settle them.		
04.	Is annual reconciliation of fund amounts being done. State the years, if any, for which it has not been done.		
05.	State the number of rounds taken for inserting final corrections and amendments in the edit list to achieve zero error status.		
06.	Is the Fund Master being kept updated?		
07.	Are lists of minor/ minus balances received regularly from EDP Centre, Meerut?		
08.	i) Are broad sheets in respect of Non-DAD subscribers received from EDP Centre, Meerut through WAN?		

	ii) Are they verified and kept safely on record.		
09.	Are Quarterly lists of Super Review rejections received from EDP Centre, Meerut and action taken to clear the rejections? Also, indicate the number of outstanding Super Review rejections. Give year-wise break-up with the oldest date.		
10.	Is monthly progress report on maintenance and reconciliation of GPF accounts (CR & DR) duly reconciled with the printed compilation and rendered to HQrs. office?.		
11.	Are quarterly reports on minor and minus balance cases being rendered to HQrs. office? Are minus balance cases taken up with the units and instructions issued to obviate such recoveries in future.		
12.	Are the funds orders received and fund masters updated periodically?		
13.	Are complaints relating to Provident Fund being settled by CDA (Funds), Meerut and 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 and other Fund Maintaining Controllers?		
15.	Is monthly progress report on Provident Fund complaints being rendered to HQrs. office?		
16.	Please confirm that the complaints regarding missing Credits/ Debits and		

	wrong debits are dealt with on priority basis. State the number of outstanding complaints along with the oldest date.		
17.	(i) Is the outstanding fund data being adjusted as per para 290 (5) of OM Part II, Vol – I after the annual reconciliation ii) Confirm that no fresh amount is compiled to fund head after closing of accounts.		
18.	How much time is being taken to dispose off complaints regarding amendment of name/ date of birth of the subscriber/ nominee?		
19.	Is the demand register for Temporary Advance from GPF being maintained properly and reviewed regularly by AAO/AO.		
20.	Has Temporary Advance taken by the subscriber and number of balance installments and amount of monthly installment been clearly shown on the LPC on the transfer of a subscriber?		
21.	State the time taken to forward the final settlement claim of GPF to the Fund Maintenance Authority.		
22.	Are the superannuation list and Part – II office orders received in time from the Unit concerned and updated periodically by AAO/AO?		
23.	Is timely action being taken for final settlement claim of GPF, in accordance with the superannuation list/ Part – II Office Order?		
24.	What steps are being taken for speedy settlement of final settlement claim		

	of GPF of deceased subscriber?								
25.	Are the GPF schedules checked 100% and tallied with the amounts compiled before sending electronic data to CDA (Funds), Meerut Cantt.								
26.	State the total number of GPF complaints regarding amendment of name and date of birth, missing credits/ debits and wrong debits, delayed final settlement claim etc. of the subscriber/ nominee.								
27.	State the number of cases pending on account of transfer of GPF assets.								
28.	State the number of DID schedules pending for originating/ responding on account of transfer of GPF assets to other Fund Maintenance Controller.								
29.	State the number of pending complaints related to missing credit/ short credit/ wrong credit/ debit after the functioning of DDP Cell in your office.								
30.	<p><u>Project NIDHI</u></p> <p>1. Has Project NIDHI been implemented in the organization on a centralized server?</p> <p>2. Status of implementation of Project NIDHI</p> <table border="1" data-bbox="315 1039 1291 1177"> <thead> <tr> <th>S.N.</th> <th>Total No. of offices dealing with work pertaining to GPF</th> <th>No. of offices where NIDHI has been implemented</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>3. Name of the Officers/ staff who have been authorized to access database on the server.</p> <p>4. Is any register/ document being maintained to record the</p>	S.N.	Total No. of offices dealing with work pertaining to GPF	No. of offices where NIDHI has been implemented					
S.N.	Total No. of offices dealing with work pertaining to GPF	No. of offices where NIDHI has been implemented							

	<p>modifications/ changes made in the database through back end by direct handling?</p> <p>5. Are the GPF Schedules being punched in Project Nidhi by due date?</p> <p>6. Are GPF Schedules entered centrally by Main Office or respective Sub Offices?</p>		
31.	To check the status of clearance of Nil Nomination and Nil Date of Birth cases of GPF.		
32.	To check monitoring mechanism for PAO wise status of clearance of amount lying in Code Head 0/020/61.		
33.	Status of redressal of complaints pertaining to missing credits of NPS subscription.		
34.	Is Monthly NPS Data uploading regularly checked/compared with Matched and Booked Report/ Dash Board Report and corrective action , if any taken.		
35.	To check that booking under 0/016/04 and 0/016/05 and 0/020/21 is regularly checked and that there is no difference between the amount of 0/016/04 and 0/016/05		
36.	To check that wanting GPF Schedules are obtained expeditiously.		
37.	To check that minus credit balance cases of GPF are reviewed and necessary corrective action taken.		

SECTION-XIII

IT&S Wing

Sl. No.	Question	Response by PCsDA/CsDA office	Remarks of HQrs. Office Inspection/Review Team
1.	Has the entire TULIP module been implemented in your office. If yes, fill up the date of implementation.		
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.	Is back up of data being taken and at what interval?		
5.	a) Is server installed in your office? b) Please state the uptime/downtime of server and is any register being maintained to record the same.		
6.	How is the proper accounting of computer hardware/peripherals given by IT&S Wing of HQrs office ensured?		
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.	Is LAN working properly?		
10	Has Annual Maintenance Contract/Annual Technical Support Contract been made? If not, how is system being maintained?		
11.	Indicate the number of AON proposals and Financial Concurrence cases		

	received during the last quarter; out of which how many were processed on application software. Also state reasons for not processing all files on application software (wherever applicable).												
12.	Indicate the reports/returns/MIS generated on system.												
13.	<p>Has a CGDA mail server ID been allotted to IFA office by HQrs office? If yes, State the same and furnish following information:-</p> <p>(a) Are all the reports and returns sent to HQrs office through CGDA mail server?</p> <p>(b) State their quarter during the quarter preceding the month of inspection.</p>												
14.	<p><u>Project TULIP</u></p> <p>1. Are all bills pertaining to IT&S section being processed by the section?</p> <p>2. Is the allotment for IT&S being watched through Tulip?</p> <p>3. Status report of Implementation of Project Tulip</p> <table border="1" data-bbox="331 922 1329 1198"> <thead> <tr> <th>SN</th> <th>Name of the office</th> <th>Project Tulip implemented (Yes/No)</th> <th>Standalone / Centralized server at main office</th> <th>Name of the modules implemented</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>4. Name of the Officers/ staff who have been authorized to access database on the server.</p> <p>5. Is any register/ document being maintained to record the</p>	SN	Name of the office	Project Tulip implemented (Yes/No)	Standalone / Centralized server at main office	Name of the modules implemented							
SN	Name of the office	Project Tulip implemented (Yes/No)	Standalone / Centralized server at main office	Name of the modules implemented									

	<p>modifications/ changes made in the database through back end by direct handling?</p> <p>6. Name of the officers/ staff who have been authorized to work as system administrator?</p> <p>7. Is PM data being extracted from Tulip and uploaded on new compilation system?</p> <p>8. Is the sectional compilation downloaded from new compilation system uploaded in Project Tulip on a regular basis and action taken in case of any mismatch?</p> <p>9. Is the backup of data being kept separate on a daily basis under the custody of Addl. CDA/GO (EDP).</p>								
15.	<p><u>New Compilation System</u></p> <p>1. Is the data uploaded on New Compilation System centrally by Main Office or by Sub Offices?</p> <p>2. Have user ids and passwords been created for entire sub offices for uploading of PM data and downloading of sectional compilation data for respective office?</p> <p>3. Status of creation of User ID and Password</p> <table border="1" data-bbox="331 1138 1331 1304"> <thead> <tr> <th data-bbox="331 1138 428 1247">S.N.</th> <th data-bbox="428 1138 688 1247">Total No. of Sub offices</th> <th data-bbox="688 1138 1331 1247">No. of offices for which ID and Password has been created</th> </tr> </thead> <tbody> <tr> <td data-bbox="331 1247 428 1304"></td> <td data-bbox="428 1247 688 1304"></td> <td data-bbox="688 1247 1331 1304"></td> </tr> </tbody> </table> <p>4. Name of all sub offices for which user ID and Password for New</p>	S.N.	Total No. of Sub offices	No. of offices for which ID and Password has been created					
S.N.	Total No. of Sub offices	No. of offices for which ID and Password has been created							

	Compilation system is pending.								
16.	<p><u>Project Bhawan</u></p> <p>1. Has Project Bhawan been implemented in the organization? Status of implementation</p> <table border="1"> <thead> <tr> <th>SN</th> <th>Total No. of AAO BSO/ AO GE offices dealing with revenue work</th> <th>No. of offices where Bhawan has been implemented</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>2. Has User id and password been created for uploading of Rent Bills on website of PCDA (O) Pune for all AAO BSO/ AO GE offices dealing with revenue work?</p> <p>3. Name of all sub offices for which user id and password for PCDA (O) Pune website is pending.</p> <p>4. Are Rent Bills of Officers/PBORs/Third Parties being generated through Project Bhawan on a regular basis?</p> <p>5. Intimate the procedure adopted to ensure the uploading of monthly rent bills on the website of PCDA (O), Pune?</p>	SN	Total No. of AAO BSO/ AO GE offices dealing with revenue work	No. of offices where Bhawan has been implemented					
SN	Total No. of AAO BSO/ AO GE offices dealing with revenue work	No. of offices where Bhawan has been implemented							
17.	<p><u>Website</u></p> <p>1. Total number of websites for the organization.</p> <p>2. Is the website of the organization interactive or informative?</p> <p>3. Has the security audit of the website been carried out by the cert-in empaneled agency during the last 12 months? Mention the date of last security Audit.</p>								

	<p>4. Is the website bilingual?</p> <p>5. Does the website comply with the guidelines of GIGW? If certified by SQTC, date of certification may be mentioned.</p> <p>6. (i) Does the website contain the dynamic data for Units/DAD Employees/Vendors (ii) Are they being provided with login credentials? Details of information being provided on website.</p> <p>7. Is the website hosted on NIC Cloud environment or on Shared Hosting?</p> <p>8. Is website hosted on NIC or on private server?</p>		
18.	Is system audit of various sections as provided in Tulip being carried out.		
19.	Has necessary action to make e-Payment 100% accurate, secure and free from unwanted activities been taken with reference to HQrs. Office Circular No. Mech/IT&S/810/Cyber Security dated 11/05/2017.		
20.	Status of Annual Security Audit.		
21.	Status of implementation of Biometric Attendance System		
22.	<p>To check status of:</p> <p>(i) IP binding for streamlining the system.</p> <p>(ii) Uploading of Checklists and JDS of various sections.</p> <p>(iii) Website updation.</p> <p>(iv) Uploading of status of bills and cheque slips</p> <p>(v) Regular submission of status of bills and cheque slips to Col (FP) for</p>		

	<p>uploading on AWAN.</p> <p>(vi) Generation of rejection/return memos through system.</p>		
23.	<p>Has Tulip project been implemented in sub-offices in a centralized manner? If yes, then date of implementation in various offices to be noted. If no, then proposed date of implementation may be informed.</p>		
24.	<ul style="list-style-type: none"> i) Is the change in the name from EDP section to IT&S wing reflected in all the documents related to the section? ii) Has the Biometric Authentication for SBI CMP been implemented? If yes, are all the Authorisers and Uploaders accessing the SBI CMP Portal through biometric? If no, then state the date of implementation. iii) Are all the PM data fields including CAORSONO, CAORSONO_DATE, BUDGET and UNITID extracted properly from TULIP or another office Automation package implemented in the office? iv) Is amount column rounded off to Rupees, while extracting PM CSV file from TULIP (OA), before uploading in NCS? v) Is PM data being uploaded on NCS on a daily basis so as to ensure real time reflection of booking expenditure and prevent heavy load on server particularly in the last week of the month? 		

SECTION-XIV

'O' & 'M' CELL AND COMPLAINT CELL

SI No	Question	Response by PCsDA/CsDA office	Remarks of HQrs. Office Inspection/Review team
1.	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. Have any suggestions been projected to HQrs office for finalization, after scrutiny by the committee.		
2.	Please confirm that the Inspection Reports of CGDA are acted upon/replied to promptly in consultation with the concerned sections for finalization of the observations.		
3.	Please confirm that the Super Review of the units by IDAS officers as per approved programme has been carried out.		
4.	Please confirm that Complaint Registers are maintained in a format as prescribed in Para 721 OM Part-II Vol-I.		
5.	Please provide a year-wise category wise (warranted/unwarranted) detailed break-up of pending complaints received directly and from HQrs. office.		
6.	Please confirm that the complaints received are being shown to the		

	JCDA/CDA at Dak stage.		
7.	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 having “COMPLAINT CASE” boldly embossed at its' TOP.		
8.	Please confirm that complaints are settled within seven days from the date of receipt under intimation to the complainant.		
9.	Please confirm that interim replies have been given in respect of complaints which could not be settled within 7 days, as required information was to be obtained from outstation and that the same has been called for at the level of GO/JCDA and complaints settled within 6 weeks.		
10.	Please confirm that the Registered complaints received through HQrs. office/ CGDA are entered in a Separate Register viz. “CGDA”s Complaint Register” which is reviewed weekly by the GO and fortnightly by the JCDA and is submitted every month, as per prescribed procedure, to the PCDA/CDA for her/his review and orders.		
11.	Please confirm that the monthly report in respect of complaints received through HQrs. is being sent by the 7 th of the following month as per prescribed procedure and in the prescribed proforma.		

12.	Status of RTI and CPGRAM		
14.	Is a Register on vigilance checks of bills/paid bills exercised by IDAS Officers maintained in accordance with HQrs. office instructions?		

SECTION-XV
AT (ORs) CELL

SI No	Question	Response by PCsDA/CsDA office	Remarks of HQrs. Office Inspection/Review team						
1.	<p><u>Heavy Debit Balances:</u> Please furnish the following information-</p> <p>a) Number of heavy debit balance IRLAs</p> <p>b) Action taken by the PAO (ORs) to clear the debit balances.</p>								
2.	<p><u>Heavy Credit Balances:</u></p> <p>Please furnish the following information:-</p> <p>a) Number of heavy credit balance IRLAs</p> <p>b) Have the IRLAs been reviewed for ascertaining the reasons for the heavy credit balance? If so, state the reasons.</p>								
3.	<p><u>Complaints</u></p> <p>a) Please indicate the number of outstanding complaints along with their periodicity:</p> <table border="1" data-bbox="300 1159 1255 1351"> <thead> <tr> <th data-bbox="300 1159 621 1292">Period</th> <th data-bbox="621 1159 932 1292">Complaints addressed to PCsDA/ CsDA/ PAOs</th> <th data-bbox="932 1159 1255 1292">Complaints addressed to CGDA</th> </tr> </thead> <tbody> <tr> <td data-bbox="300 1292 621 1351">Over 1 month</td> <td data-bbox="621 1292 932 1351"></td> <td data-bbox="932 1292 1255 1351"></td> </tr> </tbody> </table>	Period	Complaints addressed to PCsDA/ CsDA/ PAOs	Complaints addressed to CGDA	Over 1 month				
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.	<u>References Seeking Clarification / Guidance</u>				
	Please state:				
	a) Number of references received from the PAO (ORs), since last Inspection				
	b) Number of cases cleared and decision /clarification given				
	c) Number of cases yet to be replied indicating the oldest date and the PAO (ORs) concerned				
	d) Reasons for the delay				
5.	<u>DO II Rejections</u>				
	Please state:				
	a) Total number of DO II rejections, during the previous 4 months prior to Inspection, with Category wise details:				
	i) Manual rejections				
	ii) Master Missing				
	iii) Duplicate/overlapping				
	iv) Audit rejections				
	v) RJC rejections				

	<p>vi) Cancel/Misc Rejections</p> <p>b) Action taken to bring down the percentage of rejections by the PAO (ORs)</p>		
6.	<p><u>Adjustment of DO –II items:</u></p> <p>Please indicate:</p> <p>a) Name of the PAO (ORs)</p> <p>b) Adjustment month</p> <p>c) DO II items b/f from the previous month</p> <p>d) Number of actionable DO II items received during the month</p> <p>e) Total</p> <p>f) Number of items adjusted in the month</p> <p>g) Balance c/f to the next month</p> <p>h) Reasons for non-adjustment</p> <p>i) Date of actual clearance of all the items</p>		
7.	<p><u>Clearance of rejected items and wrong credits of PBORs salary through ECS/NEFT</u></p> <p>a) Name of the PAO (ORs)</p> <p>b) Total number of IRLAs</p> <p>c) Number of items of ECS/NEFT credit</p> <p>d) Amount</p> <p>e) Items brought forward from the previous month</p>		

	<ul style="list-style-type: none"> f) Amount g) Total h) Number of items rejected by the bank during the month i) Reasons for rejection by the bank j) Percentage of rejection k) Number of rejected items cleared during the same month l) Amount m) Number 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.	<p><u>Number of cases of AWL/OSL/Desertion/Death/Dismissals/ Invalid out/Local discharge</u></p> <ul style="list-style-type: none"> a. Total Number of item wise cases b. Excess paid amount c. Action taken to withdraw excess paid amount d. Balance 		
9.	<p><u>AFPP Fund Final Payments in respect of PBORs</u></p> <ul style="list-style-type: none"> a) Are the procedural instructions given in the Audit Drill circulated under 		

	<p>HQrs office No. AT/I/3500/Jbp dated 23rd June 2010 scrupulously been followed by the PAO (ORs)/Main Office?</p> <p>b) Have any instances of deviation been found?</p> <p>c) Indicate the instances of deviation from the laid down procedure with reasons thereof.</p> <p>d) Number of AFPPF withdrawal cases with oldest date as on date.</p>		
10.	<p><u>PLI Schedules</u></p> <p>a) Are PLI schedules returned to Directorate of Accounts (PLI), Kolkata by the due date? Ensure that there are no variations in the amount mentioned in the forwarding memo of PLI schedule and the amount printed in the compilation.</p> <p>b) Is the statement of details of credits/debits to be passed on to DA(PLI) Kolkata is prepared for the month concerned.</p> <p>c) Are the schedules showing the amounts credited/debited to the remittance head of P&T prepared?</p> <p>d) Are the consolidated statement, advices made to RBI and the connected schedules attached to outward settlements account and sent to DA(PLI).</p>		
11.	<p><u>AGIF</u></p> <p>a) Is strength statement in respect of recoveries relating to AGIF subscription interalia indicating the category of personnel, total</p>		

	<p>number of IRLAs maintained during the period, rate of subscription of AGI, total amount due for recovery and actual amount recovered, prepared?</p> <p>(b) Are cheques for remittances made for the correct amount and forwarded without delay to AGI Directorate?</p> <p>(c) For the advances from AGIF, does ORs cell forward the recovery schedules for advances from AGIF to AGI Directorate in time.</p>		
12.	<p><u>To check the Status of</u></p> <p>(a) Number of No PAN cases along with oldest date</p> <p>(b) No PAN cases in respect of recruits with oldest date.</p> <p>(c) No PAN cases in respect of other than recruits along with oldest date.</p> <p>(d) Action taken for clearance of No PAN cases.</p>		
13.	Status of e-Ticketing.		
14.	Status of AO 32/80 and post discharge claims being complaint prone areas.		
15.	Status of uploading Form-24 G & 24 Q		
16.	Status of maintenance of Pay and Allowances, Fund etc.in respect of GCIs & TA personnel.		
17.	Are Provisional FSAs carried out by the PAOs as per instructions contained in the Revised Discharge Drill-2018 circulated vide HQrs Office letter NO.		

	AT/l/3500/PAOs Conf/III dated 22.05.2018. State instances of deviation from laid down procedure alongwith reasons thereof.		
18.	Are copies of Minutes of Liaison Meetings held between PAO (ORs) & Records/Centre concerned regularly received and examined in AT/ORs Section for strengthening the complaint redressal mechanism.		
19.	Please confirm that closing of Accounts in the PAOs is being completed well before last day of each month. Indicate the instances of deviation alongwith reasons thereof, if so.		

भाग-XVI

हिंदी कक्ष

क्र.स.	प्रश्न	र.ले.प्र.नि./र.ले.नि. द्वारा प्रत्युत्तर	मुख्यालय कार्यालय द्वारा समीक्षा निरीक्षण दल की टिप्पणी /
1.	जांच बिन्दु: राजभाषा अधिनियम 1963 के समुचित अनुपालन को सुनिश्चित करने के लिए राजभाषा नियम 1976 के नियम-12 के अनु सार जांच बिंदु बनाए गए हैं अथवा नहीं ?		
2.	वार्षिक कार्यक्रम: क्या गृह मंत्रालय के वार्षिक कार्यक्रम में दिये गए लक्ष्यों को प्राप्त करने हेतु बनाए गए जांच बिन्दुओं को सुदृढ़ एवं प्रभावी बनाया गया है?		
3.	हिन्दी कार्यशालाएं: गत एक वर्ष के दौरान कितनी हिन्दी कार्यशालाएं आयोजित की गयीं और प्रत्येक ऐसी कार्यशाला में प्रतिभागियों की संख्या कितनी थी ?		
4.	नाम पट्ट, रबड़ की मोहरे, सील, पत्र बोर्ड, फ़ाइल पर विषय, रजिस्ट्रो पर कवर इत्यादि : क्या 'क' तथा 'ख' क्षेत्र में स्थित कार्यालयों में द्विभाषी रूप में अर्थात् हिंदी एवं अंग्रेजी में बनाए/लिखे गए हैं ? क्या 'क' क्षेत्र में राजभाषा अधिनियम 1963 की धारा 3(3) के अंतर्गत दस्तावेज़ केवल हिन्दी में जारी किए गए हैं?		
5.	तिमाही बैठकें: क्या संगठन प्रमुख की अध्यक्षता में राजभाषा कार्यान्वयन समिति की बैठकें निर्धारित ढंग से और नियमित रूप से आयोजित की जा रही हैं?		

6.	क्या मासिक/त्रिमासिक बैठकों के कार्यवृत्त को राजभाषा अधिनियमों के अनुरूप लिखा जाता है या नहीं ?		
7.	प्रशिक्षण: अधिकारियों और कर्मचारियों की संख्या दर्शाए जिन्हें अभी तक हिन्दी में प्रशिक्षण दिया जाना शेष है । इस संबंध में की गई कारवाई का उल्लेख करें ।		
8.	हिन्दी सॉफ्टवेयर: 1. क्या आपके कार्यालय में सभी कम्प्युटर सिस्टम में हिन्दी सॉफ्टवेयर अपलोड किया गया है 2. क्या सभी कर्मचारियों को इसके उपयोग संबंधी प्रशिक्षण दिया गया है?		
9.	मानक प्रारूप निरीक्षण: 1. गत एक वर्ष के दौरान कार्यालयी सूचनाओं /संचार हेतु बार बार उपयोग में लाए जाने वाले कितने मानक प्रारूप बनाए गए हैं? 2. गत एक वर्ष के दौरान हिन्दी में कार्य करने संबंधी दिशा निर्देशों के- अनुपालन को सुनिश्चित करने के लिए मुख्य कार्यालय के कितने अनुभागों एवं अधीनस्थ कार्यालयों का निरीक्षण किया गया है?		
10.	संसदीय समिति निरीक्षण: क्या संसदीय राजभाषा समिति ने आपके कार्यालय का निरीक्षण किया है , यदि हाँ, तो क्या उनके द्वारा उठाई गयी आपत्तियों का निपटारा किया गया है? कृपया स्थिति से अवगत कराएं।		