



सत्यमेव जयते

Controller General of Defence Accounts
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No. IFA/27

Dated 19 October 2016

Instruction Order No.15 of 2016

To

The PCsDA/CsDA/IFAs
(Army Command/Navy/Air Force)
(Through CGDA Website)

Sub: Regional PCsDA/CsDA and IFAs Conference - 05/2014.

Ref: HQrs Office letter No. AT-Coord/13346/Reg.CC dated 23.05.2014.

Please refer above cited communication under which minutes of the PCsDA/CsDA/IFAs conference 2014 held at HQrs Office on 12-13 May 2014 (copies enclosed) were forwarded to your office for necessary action.

2. The summary of the discussion/action points was also forwarded to Army Command IFAs vide IFA Wing letter No. IFA/27 dated 11.06.2014 (Photocopy enclosed), wherein it was emphasized that "IFA-CDA interface should be structured with some periodicity to facilitate continuous sharing of data between PCsDA/CsDA and IFAs on various procurement proposals concurred by IFAs and also those not concurred by IFAs". However, no feedback has been received from IFAs regarding holding the ibid meetings.

3. Competent authority desires that this PCDA/CDA-IFA interface meeting may be held on quarterly basis & suitable representative from the Command HQrs may also be invited to sort out pending issues from time and build stronger synergy between the services and the DAD.

This issues with the approval of CGDA.

A. Mishra.

(Ajay Mishra)

Jt. CGDA (Finance)

OFFICE OF THE CGDA

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No. AT-Coord/13346/Reg.CC

Dated : 23.05.2014

To

All Regional PCsDA/CsDA//Regional PIFAs/IFAs

Subject: Minutes of Regional PCDA/CDA and IFA Conference 2014.

Summary of Discussions/Action Points of the Regional PCDA/CDA and IFA Conference 2014 held on 12th and 13th May 2014 at HQrs. Office, duly approved by CGDA, is forwarded herewith for kind information and necessary action.

- Sd -

(A. N. Das)
Jt. CGDA (AT-III)

Copy to :

1. SPS to CGDA
2. SPS to Addl. CGDA (NRD)
3. SPS to Addl. CGDA (SLS)
4. SPS to Addl. CGDA (BS)
5. SPS to Addl. CGDA (ANS)
6. Shri R. K. Karna, Jt. CGDA (AN)
7. Shri Mohinder Singh, Jt. CGDA (AT-I)
8. Shri Ajay Mishra, Jt. CGDA (AT-II/Pen)
9. Shri A. N. Das, Jt. CGDA (AT-III)
10. Shri V. K. Vijay, Jt. CGDA (IFA) + (EDP)
11. Smt. Maushumi Rudra, Jt. CGDA (AT-IA) + (A/cs & Bud)

For information and
necessary action.

(A. N. Das)
Jt. CGDA (AT-III)

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CAO/IFA



Controller General of Defence Accounts

Summary of Discussions/Action Points

Regional PCDA/CDA and IFA Conference

(12-13 May 2014)

Session	Key issues discussed	Action Points
Strengthening Internal Audit	<ul style="list-style-type: none">Findings of inspection reviews of PCsDA/CsDA by HQrs.Strengthening of Audit of Sanctions which is virtually absent.At present sanctions are not being received regularly in the office of the PCsDA/CsDA as per extant orders.Also documents as per Para-7.8.4 of DPM are also not received by PCsDA/CsDA.PCDA/CDA and IFAs to interact to streamline this area.The modalities and orders on the subject of audit of sanctions should be reiterated.Adequate focus on	<ul style="list-style-type: none">Case studies on deviation from DPM-2009 identified in HQRs inspection will be shared.HQrs office will take up the matter of non receipt of sanctions and relevant documents with Army HQrs. PCDA/CDA will also take up the matter in their respective Commands.IFAs will ensure that PCsDA/CsDA are on the mailing list for the sanctions issued with their concurrences.To start with IFA should send list of cases concurred by them periodically to PCDA/CDA office. In turn controllers can follow-up the CFA to audit those sanctions.Sanction issued by lower Army formations with concurrence from lower IFA should be endorsed to higher IFA also.Most of Misc/ACG grant are

	<p>Post-Audit is to be given to ensure significant audit objections.</p> <ul style="list-style-type: none"> • Dilution of Audit Checks in Pre-Audit to be analyzed through test checks already prescribed and reported through MBR. • Disconnect with Main Office and field offices have led to Lack of analysis & follow-up on the local audit objections. 	<p>sanctioned without IFA concurrence. PCDA/CDA should share their audit data on this area with IFAs.</p> <ul style="list-style-type: none"> • To start with PCDA/CDA may identify risk stratifications to do selective audit of sanctions. A usable common database is already available in MFAI/IAR/LTAR lists etc. • The issue of formation of audit committee to be followed with MoD (F).
PCDA/CDA-IFA interface	<ul style="list-style-type: none"> • Model for interaction between IFA and PCDA/CDA • Modalities of sharing of information 	<ul style="list-style-type: none"> • IFAs will be on the mailing list for MFAls. • IFA-CDA interface should be structured with some periodicity. Periodicity is to be decided mutually. • Continuous sharing of data between PCDA/CDA and IFAs on various procurement proposals concurred by IFAs and also those not concurred by IFAs.
OA/CMP/Fund System	<ul style="list-style-type: none"> • Status of implementation on <u>SUGAM</u> and related issues. 	<ul style="list-style-type: none"> • <u>SUGAM</u> represents only a migration in software platform and is still a basic monitoring system without any enhanced features. There is a need to look for better medium term system software. • The present module of SUGAM

		<p>should be continued till a new module with enhanced features is prepared by ITSDC, Secunderabad.</p>
<p>PAO(ORs) Matters</p>	<ul style="list-style-type: none"> • Good practices followed by PCDA (CC). • Non availability of some programs in Dolphin. • Mode of payment of Condiment Allowance. • Fake Payment Authorities of Medical claims. • Follow-up action on IT Audit. • Pairing of Nominal Rolls. • Quarterly Report on functioning of PAOs. 	<ul style="list-style-type: none"> • Target may be given to PAOs each month for grey areas. • A few days at the end of the month can be kept for dispute redressal to attend queries of JCOs/ORs. • Special drive may be initiated to clear 32/80s. • Use of SQL facility of Dolphin may be maximized to generate information (apart from system generated (56) reports) for monitoring from Managerial point of view. • CDA, IT&SDC will look into the non availability of some programmes in Dolphin like - <ul style="list-style-type: none"> a. Opening of dropped IRLAs b. PDC payment of NE persons c. NEFT generation of AGI payments d. Direct import of soft copy PLI data e. Task wise DPR generation f. Import of soft copy data of BSO related debit intimations after implementation of project Bhawan g. Generation of computerized LPC for PCDA (P) • Condiment allowance should be paid by the Regional Controllers

to the Units, for which a suitable proposal will be sent to the AG's branch by CGDA-HQrs.

- Following action on IS Audit will be taken-

Recommendation	Action
(a) Use licensed Operating System and harden the system from accessing unwanted websites.	(a) PAO to use Linux (Fedora 11 or above) operating system which is an Open Source OS.
(b) Segregate the duties between Super User and System Administrator.	(b) Both Database and Dolphin Application is password protected. Based on the manpower availability In charge of the PAO can assign the role of system administrator and database administrator to different persons.
(c) Make sure that the new file (EAR file) is installed in every PAO simultaneously in Dolphin application.	(c) All the PAOs are sent the patches by mail whenever Dolphin is amended. PAOs to ensure to run the latest version

- AG's branch has again instructed the Units/ROs to forward Nominal Rolls to PAOs. Necessary program for pairing was already circulated to PAOs. Controllers may liaise with ROs for the Nominal Rolls.
- Analysis of Quarterly Report on functioning of PAOs has revealed that most of the PCDA/CDA have furnished statistical data or numeric data without analyzing it and without commenting on discrepancies noticed and corrective action taken. It was emphasized that controllers should critically analyze the reports, and

		<p>should send to the HQrs only the outcome there of indicating discrepancies noticed, and corrective and preventive action taken.</p>
ECHS	<ul style="list-style-type: none"> • Status of Post Audit of ECHS • Issues in outsourcing of manpower for Post Audit • Interventions required from HQrs. 	<ul style="list-style-type: none"> • Efforts to analyze the existing database of ECHS payments will be made to identify key risk areas for selective audit. • Feasibility of replicating the PCDA (SC) model developed locally will be explored. CDA (Secunderabad) will give a report on this. • Retired DAD employees can be outsourced based on monthly remuneration as is being done now with approval of CGDA. • Payment for such outsourcing will be made out of Contingent Grants. • Delayed response to audit objections and slow process of recovery of amounts due from hospitals by ECHS will be taken up with MoD (ESW). • Certain instructions issued by ECHS apparently in contravention to extant orders are already under reference to MoD (ESW). The same will be followed up with JS-ESW.
Open House	<ul style="list-style-type: none"> • Contribution of cases for 34th IAR • Updation of Codes & Manuals • Administrative Points • General issues 	<ul style="list-style-type: none"> • PCsDA/CsDA were requested to send their IAR items expeditiously for inclusion in 34th IAR. Cases rejected by HQrs will be informed to them. • Deadline for updation of Codes &

A

		<p>Manuals was discussed. All the concerned PCsDA/CsDA have confirmed that the respective deadlines will be met.</p> <ul style="list-style-type: none">• Cases of various references from PCsDA/CsDA under examination at HQrs will be expedited by the concerned Joint CGDA.
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(A.N. Das)

Jt. CGDA (AT-III)

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NO: IFA/27

Dated: 11/06/2014

To

- [i] IFA [CC] LUCKNOW
- [ii] IFA [NC] UDAMPUR
- [iii] IFA [WC] CHANDIMANDIR
- [iv] IFA [EC] KOLKATA
- [v] IFA [SC] PUNE
- [vi] IFA [SWC] JAIPUR
- [vii] IFA [ARTRAC] SHIMLA

SUBJECT: Regional PCsDA/CsDA and IFAs Conference- 05/2014.

Summary of discussion/action points on the Regional PCDA/CDA and IFA conference held at HQrs office on 12-13 May 2014, where-ever applicable to IFAs, is placed below, for necessary action:-

1. IFAs should ensure that PCsDA/CsDA are on the mailing list for the sanctions issued with their concurrence.
2. A list of cases concurred by IFAs is to be sent periodically to PCsDA/CsDA.
3. Lower IFAs may be asked to endorse sanctions issued by lower Army formations, duly concurred by lower IFAs, to higher IFAs.
4. IFA-CDA interface should be structured with some periodicity to facilitate continuous sharing of data between PCDA/CDA and IFAs on various procurement proposals concurred by IFAs and also those not concurred by IFAs.


[V.K.VIJAY]
Jt. CGDA [IFA]