

कार्यालय रक्षा लेखा प्रधान नियंत्रक (मध्य कमान), करियप्पा मार्ग, लखनऊ कैंपट
Office of the Principal Controller of Defence Accounts (CC) Cariappa Marg,
Lucknow Cantt-02

No: IA/I/1394/Circular

Date: 27/07/2016

CIRCULAR

To,

The ALL LAOs/RAO/ALAOs
'M', 'SC', 'E' & Pay tech Section
Under the PCDA (CC)Lucknow

Sub: - Recoveries, savings and amendment of annual accounts at the instances of
Audit: Audit Para No.3.8 of C&AG Report No.44/2015.

Ref: - HQrs office letter No:AT/XII/12685/ATR/38/DP/2013-14 dt-06.07.2016

The instructions contained in HQrs office letter quoted under reference is reproduced herewith for compliance and strengthen the internal control mechanism:-

During the course of audit, C&AG/DGADS has observed several instances of irregular payments of pay and allowances, electricity bills, duty and taxes, sundry charges, irregular administrative approvals to works services and excess collection of octroi, value added tax etc.

2. The test audit has pointed out in their draft para/audit para that lapses have occurred primarily due to inadequate internal control.

3. It is evident from audit para that our audit authorities i.e LAOs, RAOs, AO(GE) and Audit sections of Main Office are not paying adequate attention while auditing/scrutinizing/passing bills. Evidently there is a need to strengthen checks while auditing documents and also stepping up of vigil by PCsDA/CsDA in this regard.

4. The irregularities pointed out by test audit in Audit Para were reviewed by Addl Secretary (R), MOD who directed that a general advisory may be issued to all stakeholders so that such instances of irregular payments may not happen in future.

5. It is therefore, requested that the control mechanism may be tightened and necessary audit checks may be taken to avoid such irregular payments in future.

Please acknowledge receipt.

Asstt.CDA

✓ N.o.o
Copy to-
The OI/C
OA Cell (Local)

----- for uploading on PCDA (CC) website.

Sr. Accounts Officer