

हिन्दी भाषा राष्ट्र निर्माण में सहायक है



कार्यालय रक्षा लेखा प्रधान नियंत्रक (मध्य कमान), करियप्पा मार्ग, लखनऊ छावनी -226002
Office of the Principal Controller of Defence Accounts (Central
Command) Cariappa Road, Cantt., Lucknow, Pin Code - 226002
कार्यालय दूरभाष सं.-**0522-2451084** कार्यालय फैक्स सं.-**0522-2453038**
Office Phone No. 0522-2451084 Office Fax No. 0522-2453038

E-mail ID: pcdaccan1a.dad@gov.in



प्रशा./1अ/1004/विविध परिपत्र
सेवा में,

परिपत्र

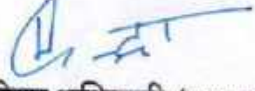
दिनांक: - 16/01/2023

- 1- क्षेत्रीय प्रशिक्षण केन्द्र, लखनऊ
- 2- एकीकृत वित्तीय सलाहकार (म.क.), लखनऊ
- 3- संगठन के सभी उपकार्यालय
- 4- मुख्य कार्यालय के सम्बन्धित अनुभाग
(केवल वेबसाइट के माध्यम से)

विषय: - Correspondence with CGDA's office.

संदर्भ:- मु.का. का परिपत्र संख्या AT-Coord/13039/VI दिनांक 09.01.2023

उक्त विषय से संबन्धित मुख्यालय कार्यालय का संदर्भित परिपत्र सूचनार्थ एवं अनुपालन हेतु संलग्न है।
संलग्नक:- यथोपरि।


लेखा अधिकारी (प्रशासन)

IMPORTANT CIRCULAR

Office of the Controller General of Defence Accounts
Ulan Batar Road, Delhi Cantt - 110010

No AT/1223/Misc/LXXVII

Date: 15/04/2014

To

All PCsDA/CsDA/PCA(Fys)/CsFA(Fys)

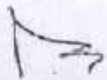
Subject: - Correspondence with CGDA's office.

Reference: HQrs letter No. AT-Coord/13039/Vol-III dated 28/29 Feb, 2000 and No. AT/11/2458-XVIII dated 23 May 2011

XXX

Of late, it has been observed that some of the communications addressed to HQrs Office pertaining to audit decisions, interpretation of rules and other important matters etc are being signed at the level of SAO/GO without an indication as to whether such references have been issued with the approval of PCDA/CDA. The provisions of para 436 OM Pt I are very clear in this regard, the same may be strictly adhered to.

2. Further, when a matter pertains to more than one PCDA/CDA, the same may be referred to HQrs Office after ascertaining the views/practice being followed by other Controllers as stipulated in para 10 of Audit Code. Such reference may also contain the background of the case, relevant rule position, exact point of doubt and the views of the executives, wherever relevant.
3. It has also been observed that many a time the offices of Controllers endorse to the HQrs the copies of their internal correspondence with their sub-offices, and correspondence with offices of PCsDA/CsDA/Services HQrs. This practice may be stopped forthwith.
4. It is requested that the above instructions may be brought to the notice of all concerned for strict compliance.


Jt CGDA (AT-I)

IMPORTANT CIRCULAR
Office of the Controller General of Defence Accounts
Ulan Bator Road, Delhi Cantt-110010

No. AT/11/2458-XVIII

Dated: 23 May 2011

To

Subject: Correspondence with CGDA's Office.

It has been observed that some of the communications addressed to this HQrs Office pertaining to audit decisions, interpretation of rules and other important matters etc are being signed at the level SAO/GO without an indication as to whether such references have been issued with the approval of PCDA/CDA. This has been viewed seriously as a repeated violation of provisions of para 436 of OM Part-I, which prescribes that the communications to be addressed to HQrs Office on matters relating to audit decisions, interpretation of rules and other important matters should invariably be issued after approval by the PCDA/CDA or in his absence by Addl CDA/JCDA and should be signed at least by a Group Officer.

2. It has also been observed that while referring cases to HQrs Office for clarification/decision, the views of other Controllers are not generally obtained before hand as required.

3. It is requested that while referring cases to HQrs Office, the views of the other Controllers Offices may also be obtained and forwarded to HQrs Office. It is also requested that the provisions contained in para 436 of OM Part-I may kindly be brought to the notice of all concerned for strict compliance.


J1 CGDA (AT-1)

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IMPORTANT CIRCULAR

No. AT-Coord/13039/Vol-III
Office of the CGDA,
West Block-V, R.K.Puram,
New Delhi-110066

Dated :- ^{28th} February' 2000

28th

To

Sub:- Correspondence with CGDA's Office.

Ref:- HQrs. Circulars No. AT-Coord/13039 dated 19-5-87, 12/17-7-96 and 14-7-1998.

Despite issue of instructions in the above mentioned circular letters, it has again been observed that some of the communications addressed to this HQrs. office pertaining to audit decisions, interpretation of rules and other important matters etc. are being signed at the level of SAO/GO without an indication as to whether such references have been issued with the approval of CDA or Jt.CDA in the absence of CDA. In fact some of the references which have been scrutinised tantamount to passing the 'buck' to this office. This has been viewed seriously as a repeated violation of provisions of para 436 OM Part-I. It has also been observed that while referring cases to HQrs. office for clarification/decision, the views of other Controllers are not generally obtained before hand as required and insisted upon in our circular letters referred to above. On the other hand, some Controllers are seeking the views of other Controllers and in the same breath endorse straightaway copies of such letters to this office "for information and necessary action" which is not appreciated.

2. In this connection, a reference is also invited to para 436 of O.M. Part I wherefrom it will be seen that the communications to be addressed to HQrs. office on matters relating to audit decisions, interpretation of rules and any other important matter should invariably be issued after approval by the Controller or in his absence by the Jt.CDA and should be signed at least by a Group Officer. It is also reiterated that the copies of internal correspondence must not be endorsed to this HQrs. office and copies of reference to other Controllers (seeking their views) should not be endorsed to this office. It is requested that the provisions contained in para 436 of O.M. Part -I may kindly be brought to the notice of all concerned for strict compliance. All the GOs/Sr. AOs/AOs in your office may please be informed that appropriate action will be taken against them if any of them is found violating the above mentioned instructions.

Addl. CGDA (Insp) has seen.

Please acknowledge receipt.

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Jt. CGDA(Sys)

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3. It is requested that the contents of the enclosed circulars and this letter may kindly be brought to the notice of all concerned for strict compliance.

Addl. CGDA(AT) has seen.

Please acknowledge receipt.

Copy to :

N Kapoor
(MRS. NITA KAPOOR)
JT. CGDA(SYSTEMS)

All Groups in Audit & Inspection Wing.

IMPORTANT CIRCULAR

No.AT-Coord/13039/Vol-III

Office of the CGDA,
West Block-V, R.K.Puram,
NEW DELHI - 110 066.

Dated: 17 July 1998

To

Sub: Correspondence with CGDA's Office.

Ref: HQrs Circular NO.AT-Coord/13039 dated 19.5.87 and even no. dated 12/17-07-1996(copies enclosed for ready reference).

Of late it has been observed with concern that contents of the above quoted circulars are not being complied with while referring cases to HQrs Office. It has also been observed that while referring cases to HQrs Office for clarification/decision, the views of the other CsDA are not generally obtained. In such cases, it is necessary that the views of other CsDA are first obtained before making a reference to HQrs Office bringing out clearly the facts of the case, orders on the subject, practice actually followed in different offices on the concerned subject point of doubt and views based on the feed back received from other CsDA dealing with similar type of cases. This would facilitate processing of the case with promptitude. Further since such cases are submitted to Addl.CsGDA/CGDA for their orders, it is requested that the same may be seen by the CsDA himself/herself.

2. It is also very often observed that some CsDA endorse copy of their internal correspondence to this HQrs. These communications are made to their sub-offices/sections either to disseminate the decisions of this HQrs Office or to ask for some information desired by us. This practice should stop forthwith as already requested in our letter of even no. dated 12/17th July 1996.

3. Further, the reports/reply called for by HQrs Office on a specific date are generally not received in time. It may kindly be ensured that the reports/replies are forwarded on due dates. However, if any delay is anticipated for any unavoidable reasons, advance intimation may be sent to HQrs, inter-alia, informing the date on which the report will be forwarded. Further, whenever acknowledgements are called for, the same should be sent to HQrs promptly.

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OFFICE OF THE C.G.P.A.
WEST BLOCK V RK PURAM
NEW DELHI-110066

DATED : 12th July 1996

To

All CsDA
Chief Controller of Accounts (Fys) Calcutta.
Jt. CDA (Funds) Meerut Cantt.

Sub : Endorsing a copy of Internal Correspondence by the CsDA
to this Headquarters.

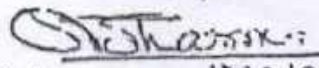
Of late, a practice seems to have started by some CsDA
Offices to endorse a copy of their internal correspondence to
this HQrs. These communications are addressed to their Group
Officers/Jt. CsDA and sub-offices/sections either disseminating
decisions of this office or asking them to supply the
information desired by this HQrs. Copies of these internal
communications are endorsed to this HQrs citing a reference to
the letter under which the decision was communicated or the
information was desired. Sometimes while disseminating the
decision a copy is endorsed to this HQrs as an acknowledgement
to this HQrs reference.

It is desired that the above practice should be
discontinued forthwith. In case GOs/Jt. CsDA or sub
offices/sections are apprised of any decision/directions issued
from this HQrs or internal correspondence is made to collect
some information desired by this HQrs, a copy of such a
communication should not be endorsed to this HQrs. Instead
thereof an independent communication, if really necessary, should
be addressed to this HQrs mentioning clearly the purpose of the
reference. Communications issued by this office should, wherever
required, be acknowledged independently.

The contents of this circular may be got noted by all
officers. The officer signing a communication in contravention
of the above directions will be personally responsible for the
omission on his part.

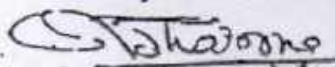
This issues with the approval of Addl. CGDA (Audit).

Kindly acknowledge receipt.


(O.P. SHARMA)
DY. CGDA (AT)

Copy to :

1. All ACsGDA/SAOs in CGDAs Office.
2. All Sections in CGDAs Office ... Endorsements received
from CsDA in contravention of the above directions will
be put up to the Dy. CsGDA for further action in the
matter.


(O.P. SHARMA)
DY. C.G.D.A. (AT)

IMPORTANT CIRCULAR TO THE EFFECT
TO THE SUCCESSOR OFFICERS

W. 11-0000/137
Office of the C. G. D. A.,
West Block-V, R. C. E. S.,
New Delhi - 110 066

Dated the 19th May 1987.

To

All Controllers of Defence Accounts
(Including Controllers of Accounts (Fys) and
Jt. C. D. A. (Funds).

Sub : CORRESPONDENCE WITH C.G.D.A.'s Office.

Communications involving audit decisions or interpretations of rules, or on other important matters (including cases having disciplinary aspect) on which the Controller's opinion is required, addressed to the CGDA or CGsC or to any Defence Service authority superior to them, are required to be issued invariably after approval by the Controller or in his absence by the Joint Controller, though it may issue under the signatures of the Group Officer.

2. Of late, it has been observed that a number of cases have been referred to this Hqs Office wherein the above requirement has not been fulfilled, or if fulfilled no indication of the same is given in the communication, i.e., whether the case has been seen by C.D.A. or Jt.C.D.A. in the absence of the C.D.A. In this connection attention of all concerned is invited to para 436, O.M. Part I laying down the procedure on the subject which may be followed scrupulously.

3. Please acknowledge receipt.

By Andony
(U. G. ANDONY)

For Controller General of Defence Accounts.

Copy to :-

AN/III Section
(Local)

-for information.

[Signature]
For C. G. D. A.

Annexure 'A' to office of the CGDA, Delhi Cantt. letter
No. AT-Coord/13039/VI dated 03.01.2023

| Sl. No. | Letter No. and date | Subject | Brief of instructions contained |
|---------|---|--|---|
| 1. | AT-Coord/13039 dated 19 th May, 1987 | Correspondence with C.G.D.A.'s office | To strictly adhere to the provisions of Para 436 of OM Part I. |
| 2. | AT-Coord/13039 dated 12 th / 17 th July, 1996 | Endorsing a copy of Internal Correspondence by the CsDA to this Headquarters | (1) To stop forthwith the practice of endorsing copies of the internal correspondence with the sub-offices/sections either to disseminate the decisions of this HQrs office or the information was desired. (2) The contents of this circular may be got noted by all officers. The officers signing a communication in contravention of the above directions will be personally responsible for omission on his part. |
| 3. | AT-Coord/13039/Vol-III dated 14 July, 1998 | Correspondence with CGDA's office | (1) The contents of this HQrs circulars dated 19.5.87 and 12/17.07.1996 are not being complied with while referring cases to HQrs office. (2) While referring cases to HQrs office for clarification/decision, the views of other CsDA are not generally obtained. In such cases, it is necessary that the views of other CsDA are first obtained before making a reference to this HQrs office bringing out clearly the facts of the case, orders on the subject, practice actually followed in different offices on the concerned subject, point of doubt and views based on the feed back received from other CsDA dealing with similar type of cases. Further, since such cases are submitted to Addl. CsGDA/CGDA for their orders, it is requested that the same may be seen by the Joint CDA/CDA himself/herself. (3) To stop forthwith the practice of endorsing copies of the internal correspondence with the sub-offices/sections either to disseminate the decisions of this HQrs office or to ask for some information desired by us. (4) The reports/reply called for by HQrs office on a specific date are generally not received in time. It may kindly be ensured that the reports/replies are forwarded on due dates. However, if any delay is anticipated for any unavoidable reasons, advance intimation may be sent to HQrs, inter-alia, informing the date on which the report will be forwarded. |

| Sl. No. | Letter No. and date | Subject | Brief of instructions contained |
|---------|---|---|--|
| 4. | AT-Coord/ 13039/Vol-III dated 28 th / 29 th February, 2000 | Correspondence with CGDA's office | (1) To strictly adhere to the provisions of Para 436 of OM Part I. In fact some of the references which have been scrutinized tantamount to passing the 'buck' to this office. (2) While referring cases to HQrs office for clarification/decision, the views of other Controllers are not generally obtained before hand as required and insisted upon in earlier circulars. On the other hand, some Controllers are seeking the views of other Controllers and in the same breath endorse straightway copies of such letters to this office "for information and necessary action", which is not appreciated. (3) The copies of the internal correspondence must not be endorsed to this HQrs office and copies of reference to other Controllers (seeking their views) should not be endorsed to this office. |
| 5. | AT/II/2458- XVIII dated 23 May 2011 | Correspondence with CGDA's office | (1) To strictly adhere to the provisions of Para 436 of OM Part I. (2) While referring the cases to HQrs office, the views of the other Controllers offices may also be obtained and forwarded to HQrs office. |
| 6. | AT/I/1223/ Misc/LXXVII dated 15.09.2014 | Correspondence with CGDA's office | (1) To strictly adhere to the provisions of Para 436 of OM Part I. (2) When a matter pertains to more than one PCDA/CDA, the same may be referred to HQrs office after ascertaining the views/practice being followed by other Controllers as stipulated in Para 10 of Defence Audit Code 1992. (3) To stop forthwith the practice of endorsing copies of the internal correspondence with the sub-offices and correspondence with offices of PCsDA/CsDA/ Services HQrs. |

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Shri A. 30p
Pl. circulate
13/1

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12/01/2023



रक्षा लेखा महानियंत्रक
उलान बटार रोड, पालम, दिल्ली छावनी-110010
CONTROLLER GENERAL OF DEFENCE ACCOUNTS
Ulan Batar Road, Palam, Delhi Cantt - 110010

7
11.01.2023

Phone: 011 - 25665732/734 Fax: 011- 25674806, 25675485 email: at-coord.cgda@nic.in

No. AT-Coord/13039/VI

Date: 09.01.2023

To,

All PCsDA/PCA (Fys.)/PIFAs/CsDA/IFAs

Subject: Correspondence with CGDA's office.

Reference:

| Sl. No. | HQrs office Letters Number and date |
|---------|---|
| 1. | AT-Coord/13039 dated 19 th May, 1987 |
| 2. | AT-Coord/13039 dated 12 th / 17 th July, 1996 |
| 3. | AT-Coord/13039/Vol-III dated 14 July, 1998 |
| 4. | AT-Coord/13039/Vol-III dated 28 th / 29 th February, 2000 |
| 5. | AT/II/2458-XVIII dated 23 May 2011 |
| 6. | AT/I/1223/Misc/LXXVII dated 15.09.2014 |


It is observed that inspite of issue of repeated instructions from HQrs office, on the subject matter, from time to time, the field offices continue to address communications to this HQrs office in following regard:

- (a) The issues which are pertaining to audit decisions, interpretation of rules and other important matters, etc. are issued routinely at the level of the Accounts Officers/Group Officers without an indication as to whether it has been issued with approval of the PCDA/CDA level or Addl.CDA/Jt.CDA in absence of PCDA/CDA level officers. The provisions of Para 436 of Office Manual Part I refers in this regard.
- (b) While referring the cases to HQrs office for clarification/decision, the views of other PCsDA/CsDA are not obtained before hand as required and insisted upon in the circulars under reference. The provisions of Para 8 of Defence Audit Code, 2020 refers in this regard.
- (c) In some of the cases, the field offices are seeking views of other PCsDA/CsDA and at the same time endorse copies of such letters to this office "for information and necessary action/guidance".

Pl ensure strict compliance
by all concerned.
Addressed Pl circulate
to all
11.01.2023

2. It is desired that the instructions as issued vide the communications under reference should be adhered to. For the sake of convenience and information, the copies of the six communications as listed under reference are also enclosed. The summary of instructions issued earlier is also enclosed as Annexure 'A' to this communication.

3. This issues with the approval of Additional CGDA (SGD).


(AN Das)
Senior Joint CGDA (Audit)