

कार्यालय रक्षा लेखा महानियंत्रक  
OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS  
उलान बटार मार्ग, दिल्ली छावनी-110010  
ULAN BATAR MARG, DELHI CANTT-110010

Circular

No. AT/IAR/13376/Misc. Corr/Volume-III

Dated: 26<sup>th</sup> July 2016

To

All the PCsDA/CsDA

**Subject:** Competent authority for acceptance of individual case in the CGDA's Internal Audit Report/consolidated items in the form of report and settlement of old/outstanding case(s) from CGDA's Internal Audit Report(s).


The competent authority while examining settlement of an outstanding case of one of the previous CGDA's Internal Audit Report had desired to see the relevant provisions of Codes/Manuals on the authority competent to accept a case for inclusion in the CGDA's IAR and settlement of an old case from the CGDA's previous IAR. Since, codes/manuals are silent on the issue, the need was felt to incorporate/add relevant provisions on the subject matter in the Office Manual, Part-II, volume-I.

2. The competent authority after deliberating on the issue had decided to incorporate the following paragraph followed by a table in para 671-A of Office Manual, Part-II, volume-I:

"The authority to accept an individual case for inclusion in the CGDA's Internal Audit Report, acceptance of consolidated cases for inclusion in the CGDA's Internal Audit Report and settlement of outstanding/old case featuring in the previous CGDA's Internal Audit Report is provided in following table"

Sl. no.	Particulars	Competent authority
1	Acceptance of individual case proposed by PCDA/CDA as CGDA's Internal Audit Report item.	Addl. CGDA
2	Acceptance of consolidated IAR cases (proposed by PCDA/CDA) for inclusion in the CGDA's Internal Audit Report.	CGDA
3	Settlement of outstanding/old case(s) featuring in the CGDA's Internal Audit Report, duly recommended by the PCDA/CDA after corrective action/regularisation action, as proposed, has been taken by the executive authority(ies).	Addl. CGDA

3. This is for your kind information.

  
(T. Kabilan)  
Dy. CGDA (I.A.)

Copy to:

Audit-VI section (Local) -- For kind information and further necessary action to incorporate/add the above mentioned paragraph in inverted commas and the table, below the last line of the existing paragraph 671-A Office Manual (Internal Audit Report), Part-II, Volume-I.

EDP Wing (Local) -- With kind request to place this circular on CGDA's website.

(-Sd-)  
(T. Kabilan)  
Dy. CGDA (I.A.)