

## Minutes of the 4<sup>th</sup> Liaison Meeting held on 08.06.2017

Liaison meeting with audit sections (S/C, E, M and Pay Section) was held on 08.06.2017 under the chairmanship of Dr Amit Gupta, Jt CDA. The meeting was attended by GOs/SAO/AOs of concerned sections.

The Jt CDA in his inaugural address welcomed all the participants and stated that this meeting is an opportunity to express your views, clear doubts, share their experience and strengthen the internal audit set up of PCDA (WC). Targets assigned during last meeting were discussed and considerable progress has been achieved by the audit section in meeting their targets.

Progress as per 3<sup>rd</sup> liaison meeting is as under:

- a). Point No.2: AAO(Pay) offices were to be approached for pay related and scale audit issues. The pay section reported that AAO (Pay) has not yet reported any such case. However it was intimated that one MFAI has been raised and other 4 MFAs are in progress.
- b). Point No.3: List of cases of delay in execution of award: E section intimated that study of payment of interest in compensation cases w.e.f. 2015 is in hand. MFAI will be projected by 30<sup>th</sup> June 2017.
- c). Point No.4: List of Units where ACG grant is more than Rs 10 Lakh- whether accounts have been rendered timely. List has been submitted by M section and it was also reported that due to non submission of accounts three units have already been switched over to pre-audit.
- d). Point No.5: Detail audit of OP works accounts: Audit for the year 2015-16 has been conducted.
- e) Point No.6: a ) Feeding of all Admin approvals and TS in Vishwak. E section replied being done w.e.f. April 2017. (b) Non release of payment beyond 3<sup>rd</sup> RAR by AOs GE. It was replied that the point is proposed to be included in 182 points report to be circulated to all AOs GE.
- f) Point No.8: Monthly meeting with AAOs & Staff: It was confirmed by all sections that meeting is being held.
- g) Point No. 9: Regarding reimbursement of Service tax, no reply was furnished by S/C Section.
- h) Point No.10: Target of one MFAI for all AAOs- S/C section has submitted 5 MFAs and M section 4 MFAs.

After above discussion the Jt CDA directed to make more efforts to achieve the targets.

Besides, certain new points were also discussed and also some elaborations were made on old points. These may be summed up as under:

1. Jt CDA directed that a DO from him may be issued to all AAO (Pay) offices regarding points taken on Scale audit issues and to explore feasibility of developing these into MFAls.

(Action Pay Section)

2. a) Excess deviation: Where excess deviation(beyond 10 % of Admin approval) has taken place in CAs, the following action may be taken:

- (i) Such cases may be developed into MFAls

- (ii) Where final bills have been passed, explanation may be sought from AOs GE

b) The cases involving significant loss to state on account of interest liability on court cases may be developed into MFAI cases by E section. All such cases may be taken up first at PDDE level and then at DGDE level.

c) All the AOs GE may be strictly advised in fresh circular that no payment is to be released beyond 3<sup>rd</sup> RAR where CA has not been received after scrutiny from main office. The circular may be put up on website at the earliest. It was also directed to find out as to how many AOs GE have made payment beyond 3<sup>rd</sup> RAR in such cases. This report be rendered to IA section by 30<sup>th</sup> July.

d) It was also asked by JtCDA sir to explore as to how the time lag can be shortened in scrutiny of CAs so that RAR payments are not delayed.

e) It was also desired by the JtCDA that OP works should be started and completed in stipulated time frame. In case there is considerable delay this can not be termed as OP works. Accordingly all Stn Cdrs/ Corps Cdrs need to be informed that delayed cases may be put under MFAI for regularization

f) Scrutiny of CAs: It was directed by JtCDA that (i) 100% CA should be uploaded in next three months and CAs must be received in one month of its conclusion from AOs GE. (ii) AOs GE should immediately demand CA on

issue of 1<sup>st</sup> W.O. and after scrutiny send it to main office for final scrutiny.  
(iii) A circular may also be done directing the AOs GE to create Data Base for all CAs. Further it may also be directed that no payment be released without MBs verification. All these points may be incorporated in the advise to be circulated as per para 2(c) *ibid*.

(Action by E Section)

3. (i) Post Audit: In case Supply Depots or other Imprest holders do not respond to objections or do not correct the procedures like frequent change of bank details of vendors etc, initially they may be warned and if no response is forthcoming, their CR may be stopped or partially admitted.

(ii) The service tax paid by the vendors is reimbursable. It implies that first the vendor has to deposit the service tax to the concerned authority through challan and that challan to be attached with the bill to claim that amount. The Jt CDA has directed that no payment should be released to the vendor without proof of deposit of service tax- that amount if claimed in the bills should be deducted from payment and payment may be released later on only on submission of proof of payment to service tax authorities.

(Action by S/C Section)

4 When it was intimated by M Section that certain units incur expenditure in anticipation of receipt of ACG grant, it was directed by JtCDA that in such cases it may be ensured that no excess expenditure has been incurred excess of allotment and if need be payment of CR may be stopped.

(Action by M Section)

5 It was also directed by Jt CDA that monthly meeting will be held by SAOs/AOs of all audit sections with their AAOs/Staff and all audit issues discussed in such meetings. The brief of this report may be submitted to IA section alongwith attendance sheet.

(Action by M, S/C,E and Pay Section)

6 Some of the vendors frequently change their bank account numbers/ banks. It was directed by JtCDA that detail of such cases be prepared by Tulip task holder in IA section and produced in next meeting.

(Action by IA Section)

7. Further it was also directed that at least one (1) MFAI should be submitted by each AAO of all audit sections.

(Action by M,S/C,E and Pay Section)

4<sup>th</sup> Liaison meeting concluded with thanks to the Chair. Replies to the points may be furnished to IA section at the earliest. Next liaison meeting is likely to be held in the month of August 2017.

Jt CDA has approved.

*Abhineet*  
(Ms Abhineet Dhillon)

ACDA

No. IA/1/49/MFAI/ Liaison Meeting-IV

Dated 20.6.2017

Distribution:

1. PA to PCDA
2. PA to JtCDA
3. Sh Sahil Goyal DCDA GO (E), Ms Abhineet Dhillon, ACDA GO (IA) and Sh Anmol Amar Singh ACDA GO(S/C and Pay)
4. Sh Inderjit, SAO (E), Sh Mohinder Kumar, SAO(E) and Sh Sunil Raina SAO(E)
5. Sh Ran Bahadur SAO(S/C) and Sh Manan Gupta SAO(S/C)
6. Sh N C Dogra SAO(M)
7. Sh Pala Singh SAO(Pay) and Sh Nirmal Singh SAO(Pay)