

No.Pay/I/CHD/1005/IA Corrs  
O/o the PCDA(WC) Chandigarh  
Dated:- 03-07-2017

To

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The LAOs/ALAOs  
(Under Western Command)

SUB:- Audit and account jurisdiction review: Civilian paid out of Defence Estimate of Stn. Workshop, EME and similarly placed estt.

REF:- HQrs Office letter No.IAW-1/13108/PC/Patna/Vol. II dated 20-04-2017 and IA Section letter No.IA/II/03/Misc dated 05-05-2017..

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Please refer to HQrs Office letter quoted above under which HQrs office has asked this office to examine the issue regarding payment of Pay & Allowances online. Since the calculation of payment as well as audit of nominal roll in respect of Industrial employees paid through Cash Requisition/TLBs are being done by your offices after recovery of absent period, the **pros and cons of the proposed online audit system may be examined and necessary comments including the specific issues/contraints likely to be faced for it** may be offered as early as possible so that consolidated views could be submitted to HQrs office.

Matter most urgent. Please accord **TOP PRIORITY**.

Encl:- As above.

Copy to:-  
The CGDA  
Ulan Batar Marg  
Delhi Cantt.

- For information w.r.to above please. Views/Comments of this office will be submitted shortly on receipt from above addressees.

  
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**OFFICE OF THE CGDA**  
**ULAN BATAR ROAD, PALAM, DELHI CANTT. - 110010**  
FAX(011): 25674806,25674821  
e-mail: atcoord.cgda@nic.in

No. IAW-1/13108/PC/Patna/Vol.II

Dated : 20.04.2017

To

**Sub: Audit and account jurisdiction review : Civilians paid out of Defence estimate of Station Workshops, EME and similarly placed establishments.**

**Ref.: HQrs. Office letter of even no. dated 24.10.2016 (copy enclosed).**

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The issue to streamline the audit and account cover in respect of civilian paid out of Defence Estimate of Station Workshop EME, and similarly placed establishments is under consideration in consultation with PCsDA/CsDA.

2. To improve the existing practice, Addl.CGDA (IA&S) has directed to explore possibility to bring the audit system on electronic platform. Accordingly, the matter was referred to EDP Wing of HQrs office to provide guidelines, so that the documents prepared by the units/formations for audit and payment are submitted electronically and system of forwarding of hard copy is dispensed with. Accordingly, the unit/formations need to initiate the documents digitally.

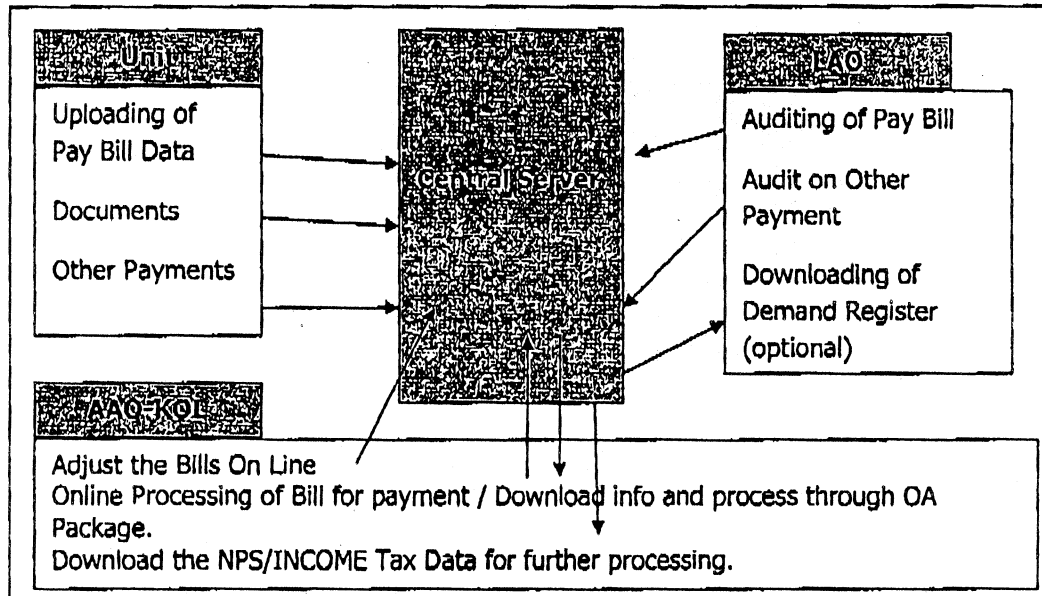
3. The proposal has been examined in IT Wing of HQrs office. It has been suggested that a web based secure system would be required to implement it and the Electronic transmission of document from Units to Paying Authority via LAO would be feasible with the following conditions :-

- (i) Auditable data should be entered separately along with the document.
- (ii) No print out would be available of the document.
- (iii) Payments are to be made based on the hard copy of Cheque slip and Punching Medium.
- (iv) Print out of Schedules and other documents may be taken without the signature of the originator.
- (v) CGDA Audit/Test Audit etc. should be done on electronically. Not on hardcopy available at end point.

4. Quick study has been made on one of the LAOs and its Area Accounts Office and the following is found:


Documents		LAO	AAO
GPF Advance	Pre Audit	Verification from Pay Bill and forward to Area Accounts Office  Maintaining of Demand Register	Making Payment and booking in compilation.  Certain cases forwarded to CDA
GPF Withdrawal	Pre Audit		
CEA Claim	Pre Audit		
TADA-LTC	Pre Audit		
Leave Encashment	Pre Audit		
CGEIS	Pre Audit		
TLB	Post Audit	Audit and forward to Area Accounts Office	Adjust through Class-II Vrs.
Sy Pay Bill	Post Audit		Sending of Schedule to CDA
DA Arrear	Post Audit		Uploading of NPS and Income Tax Data

All the documents should be sent electronically. While moving towards electronic audit, ink signed hardcopy would not be available for audit purpose. Based on the above work a graphical flow of data and document is presented below :



5. It is requested that the pros and cons of the proposed online audit system may be examined in the context of subject issue under your jurisdiction and necessary comments may be forwarded for any modification. The online audit system prepared thereafter will be implemented on PAN India basis uniformly.

This issues with the approval of Addl.CGDA (IA&S).

  
(Shharat Sharma)  
Jt.CGDA (IA&S)