

CITIZEN-CHARTER

1.Citizen Charter- PCDA (WC) Chandigarh (MAIN OFFICE)

2.Citizen Charter- AO GEs OFFICE

3.Citizen Charter- FOR PAOs

4.Citizen Charter- LOCAL AUDIT OFFICE [ARMY]

Citizen Charter- PCDA (WC) Chandigarh

1. **The Aim/purpose of this charter is to work for better quality in public service**
 - a. We strive to achieve excellence and professionalism in accounting and financial services and in performing audit functions.
 - b. We are committed to render efficient, correct and prompt accounting, payment and financial services leading to customer satisfaction. We are also committed to render efficient audit services to ensure public accountability.
2. **We deliver the following services:-**
 - I. Army Units/ Formation:-
 - a. Audit and payment of various grants/ bills.
 - b. Financial advice for efficient utilization of defence budget
 - c. Maintenance of accounts.
 - II. MES Formations: - Audit and payment of
 - a. Pay bills of industrial & non-industrial employees.
 - b. Financial advice for efficient utilization of defence budget
 - c. Scrutiny of contractors' bills and payment thereof.
 - d. Scrutiny and Maintenance of Contract agreements, Deviation orders, Admin approvals/Technical sanctions and other relevant documents.
 - III. Defence Civilians audit & payment of
 - a. Pay and other supplementary claims such on medical, TA/DA, LTC, GPF advances etc.
 - b. Final settlement/ terminal benefits.
 - c. Advice on pay matters.
 - IV. Cantonment Board: -
 - a. Audit and scrutiny of military conservancy agreements.
 - b. Payment of grant in aid received from govt.
 - V. Military Farms: -
 - a. Audit and payment of bills and voucher and other financial matter.
 - VI. DEO:-
 - a. Release of payments of all the hired buildings occupied by Defence establishment.
 - b. Audit of their accounts and budget.

3 Our aim is to achieve the following and provide prompt service delivery. Time limit (days/hours/minutes)

Sr. No	Section Responsible	Services	Time limit
1.	Admin/pay section	Payment and audit of all claims to P&A in r/o Civilian Gazetted officer/ non Gazetted individuals paid from the Defence estimates.	Last working day of the month. Salary to be credited.
2.	Admin/pay section	Payment & audit of GPF Claims	14 days(Working days)
3.	Admin/pay section	Payment & audit of medical claims	14 days(Working days)
4.	Admin/pay section	Advance for purchase of conveyance/ Computer advance	14 days(Working days)

5.	Admin/pay section	Payment and audit of Children Education Allowance.	14 days(Working days)
6.	Admin/pay section	Forwarding of data sheet/ pension documents to PCDA (P), Allahabad.	14 days(Working days)
7.	Admin/pay section	Advance for payment of industrial employees are paid on receipt of cash requisitions.	24 working hours (3 working days)
8.	Admin/pay section	Issue of LPC on IAFA-445 in duplicate with last pay seal	14 days (Working days)
9.	Admin/pay section	Fixation of pay on grant of MACP/Promotion	14 days (Working days)
10.	Admin/pay section	Payment and audit of leave encashment /CGIES in r/o individuals who are retiring.	14 days (Working days)
11.	Admin Section	Complaints/Grievance	Acknowledge within 7 days and final reply within 30 days.
12.	Admin Section	Leave Sanction	Same days in main office & Sub –offices within 03 days
13.	Admin Section	Transfer	As per transfer Policy
14.	Admin Section	Dossier	within a week after publication of Pt.- II office order
15.	Admin Section	Publication of Pt.- II Office Orders	within a week after receiving joining/ relieving Report
16.	Admin Section	Recruitment	Action for recruitment for initial within one week after approval
17.	Admin Section	Application for transfer	Put up for approval/ order within one week
18.	Admin Section	MACP	Action within 3 days after approval of Board
19.	Admin Section	NOC for Passport	within 15 days after receipt of application.
20.	E- Section	Cash assignment from MES Officers	02 days(Working days)
21.	E- Section	Settlement of post audit objections after receipt of replies.	14 days (Working days)
22.	E- Section	Hand receipt/ Misc. bill of MES GE	14 days from the date of receipt
23.	E- Section	Payment of local purchase bill	14 days(Working days)
24.	E- Section	Payment of arbitration	14 days (Working days).

		cases/ court cases provisional payment sanction of Pr. CDA/ Jt. CDA	
25.	E- Section	Scrutiny of cash book/ paid voucher/ Arithmetic checking/ dispatch of cash book of GEs.	05 (working days)
26.	E- Section	Payment of works bill MES contractor submitted by AOGES/GEs exceeding work done of Rs. 1000000/-	14 days from the date of receipt
27.	E- Section	Issue of no objection certificate for outside Country	02 days (Working days)
28.	E- Section	Adjustment of accounts received against imprest.	14 days (working days)
29.	E- Section	Payment of cash requisition for S &S Imprest accounts	Within 24 hours from the date of its receipt.
30.	Store Contract Section	Pre audit and payment of LP bills under locally controlled heads	Within 07 working days after receipt.
31.	Store Contract Section	Payment to FCI for rice and wheat	24 hours from the date of receipt.
32.	Store Contract Section	Pre- audit and payment of ACSFP bills and its grant bill.	Within 07 working days of receipts of bills.
33.	Store Contract Section	Pre- audit and payment of grant bills	Within 07 working days of receipt of bills.
34.	Store Contract Section	Payment of 5% ASC bills	Within same month of Receipt of S&S Accounts.
35.	Store Contract Section	Scheduling of vouchers to LAO's	On monthly basis.
36.	Store Contract Section	Payment of Ration money allowance to service officers	Within 07 working days
37.	Store Contract Section	Scrutiny of ASC Contractors and connected correspondence	Within one month of receipt of documents.
38.	Store Contract Section	Releasing of security deposits of CD's.	Within 07 working days of receipt of documents.
39.	Store Contract Section	Concurrence for <i>nerricks</i> rates for porter and ponies	Immediately within reasonable time after receipt of documents.
40.	Store Contract Section	Post audit of CHT, porter & ponies and 75% ASC supplier's payments bill.	Immediately within reasonable time after receipt of documents.
41.	T- Section	Payment of TA/DA advance (TD)	2 days from the date of receipt.

42.	T- Section	Payment of advance permanent posting	2 days from the date of receipt.
43.	T- Section	LTC advance	2 days from the date of receipt.
44.	T- Section	TA/DA claim (TD), TA/DA claim permanent posting, LTC Claim	14 days from the date of receipt.
45.	T- Section	LPC for noting demand	One day from the date of receipt.
46.	O & M Cell	Registered Complaints from (a) CGDA (b) PCDA	One day
47.	O & M Cell	Furnishing of Information under RTI Act 2005	30 days
48.	M - Section	Payment of advance bills on account of Annual contingency Grant, Annual stationary grant, TTIEG, ETG, Annual sports grant etc. and other miscellaneous nature	7 days (Working days)
49.	M - Section	Payment on account of Hot weather claims, Amenity grant training grant.	7 days (Working days)
50.	M - Section	Payment of Telephone bills,	On priority
51.	M - Section	Payment of MACT claims	On priority
52.	M - Section	Payment of TAG	30 days (Working days)
53.	M - Section	Payment against AMC Contracts.	7 (working days)
54.	M - Section	Payment against conservancy contract agreement.	7 (working days)
55.	M - Section	Payment of ACG claims in respect of corps HQrs commanded by Major General and above.	7 (working days)
56.	M - Section	Placing of cash assignment to Principal Director of Defence Estate Offices.	5 days (Working days)
57.	M - Section	Placing of cash assignment to ECHS station HQrs.	5 days (Working days)
58.	M - Section	Payment Rum and cigarettes through imprest on I.A.F.F-1036	24 Hours

59	M - Section	Medical claims in respect Army personnel for treatment in civil/ private hospitals.	7 (working days)
60	M - Section	Transportation of martial remains by air.	7 (working days)
61	M - Section	Adjustment of Defence Procurement Labour Bills.	10 days (Working days)
62	M - Section	Inter department postal bills.	10 days (Working days)
63	M - Section	Adjustment of MROs, Scheduling of vouchers & clearance of PAO suspense.	On weekly basis
64	M - Section	Post audit of paid Vouchers received from units/ formation.	Quarterly
65	Admin Pay/Pay section/AAOs (Pay), COD & PAOs (ORs)*.	NPS Data	Last day of the month to which the data pertains *[So far Girls Cadet Instructors are concerned in case of PAOs (ORs)].
66	Pay section/ AAOs(Pay) /COD	Project Nidhi	Last day of the month to which the data pertains.
67	All Audit sections of Main office/ AAOs (Pay), PAOs (ORs) & COD	Form 24G	10th of the following month to which the data pertains.
68	Admin Pay/PAOs (ORs)	Form 24Q	30th/31st of the following month of the quarter to which the data pertains. In case of March, the due date for return is 15th May.
69	All Audit sections of Main office/ AAOs (Pay), PAOs (ORs) & COD	Form 26Q	30th/31st of the following month of the quarter to which the data pertains. In case of March, the due date for return is 15th May.

4. Availability of Information: Information on the following subject can be obtained from our officer listed below

	Information	Name and designation of Officer	Telephone relating to officer fax/email
1	Payment and audit of all claims to P&A in r/o Civilian Gazetted officer/ non Gazetted individuals paid from the Defence estimates.	Senior Accounts Officer (Pay)	cda-chd@nic.in Fax No- 0172-2742552 Ph. No- 0172-2741611 Ext-253/264
2	Payment & audit of GPF Claims	do	do
3	Payment & audit of medical claims	do	do
4	Advance for purchase of conveyance/ Computer advance	do	do
5	Payment and audit of Child education allowance.	do	do
6	Forwarding of data sheet/ pension documents to PCDA (P), Allahabad.	do	do

7	Advance for payment of industrial employees are paid on receipt of cash requisitions.	do	do
8	Issue of LPC on IAFA-445 in duplicate with last pay seal	do	do
9	Fixation of pay on grant of MACP/Promotion	do	do
10	Payment and audit of leave encashment/CGIES in r/o individuals who are retiring.	do	do
11	Complaints	Senior Accounts Officer (Administration Section)	Ext-211
12	Cash assignment from MES Officers	Senior Accounts Officer (Engineering Section)	Ext-225, 226
13	Settlement of post audit objections after receipt of replies.	do	do
14	Hand receipt/ Misc. bill of MES GE	do	do
15	Payment of local purchase bill	do	do
16	Payment of arbitration cases/ court cases provision payment sanction of Pr. CDA/ Jt. CDA	do	do
17	Scrutiny of cash book/ paid voucher/ Arithmetic checking/ dispatch of cash book of GEs.	do	do
18	Payment of works bill MES contractor submitted by AOGEs/GEs exceeding work done of Rs. 1000000/-	do	do
19	Issued no objection certificate outside Country	do	Do
20	Adjustment of Accounts received against Imprest.	do	do
21	Payment of cash requisition for S &S Imprest accounts	do	do
22	Pre audit and payment of LP bills under locally controlled heads	Senior Accounts Officer (Stores Contract Section)	Ext-228, 229
23	Payment to FCI for rice and wheat	do	do
24	Pre- audit and payment of ACSFP bills and its grant bill.	do	do
25	Pre- audit and payment its grant bills	do	do
26	Payment of 5% ASC bills	do	do
27	Scheduling of vouchers to LAO's	do	do
28	Payment of Ration money allowance to service officers	do	do
29	Scrutiny of ASC Contractors and connected correspondence	do	do
30	Releasing of security deposits of CD's.	do	do
31	Concurrence for nerricks rates for porter and ponies	do	do

32	Post audit of CHT, porter & ponies and 75% ASC Supplier's payments bill.	do	do
33	Payment of TA/DA advance (TD)	Senior Accounts Officer (Transport Section)	Ext-242
34	Payment of advance pt posting	do	do
35	LTC advance	do	do
36	TA/DA claim (TD), TA/DA claim pt. posting, LTC Claim	do	do
37	LPC for noting demand	do	do
38	Registered Complaints from (a) CGDA, (b) PCDA	Senior Accounts Officer (O&M Cell)	Ext-244
39	Payment of advance bills on accounts of Annual contingency Grant, Annual stationary grant, TTIG, ETG, Annual sports grant etc. and other miscellaneous nature	Senior Accounts Officer (Miscellaneous Section)	Ext-238
40	Payment on account of Hot weather claims, Amenity grant training grant.	do	do
41	Payment of Telephone bills,	do	do
42	Payment of MACT claims	do	do
43	Payment of TAG	do	do
44	Payment against AMC Contracts.	do	do
45	Payment against conservancy contract agreement.	do	do
46	Payment of ACG claims in respect of corps HQrs commanded by Major General and above.	do	do
47	Placing of cash assignment to Principal Director of Defence Estate offices.	do	do
48	Placing of cash assignment to ECHS station HQrs.	do	do
49	Payment Rum and cigarettes through imprest on I.A.F.F-1036	do	do
50	Medical claims in respect Army personals for treatment in civil/private hospitals	do	do
51	Transportations of martial remains by air.	do	do
52	Adjustment of Defence Procurement Labour Bills.	do	do
53	Inter department postal bills.	do	do
54	Adjustment of MROs, Scheduling of vouchers & clearance of PAO suspense.	do	do

55	Post audit of paid vouchers received from units/ formation.	do	do
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5. No information is shared after office hours.

6. Complaint redressal systems

Courteous and helpful service will be extended by all the staff. If you have any complaints to make with respect to the delivery of the above standards you are welcome to register your complaints with the following officer(s)

Name of Grievance officer	Designation	Located at	Telephone No.	email
Sh. Sahil Goyal, IDAS	Dy. CDA	O/o- The PCDA (WC), Sector-9 C Chandigarh Pin-180009	01722741336 Fax No- 01722742552	sahilgoyal.dad@hub.nic.in

You may send in your complaints through e mail also at above mentioned email id.

7. All complaints will be acknowledged by us within 7 days and final reply on the action taken will be communicated within 30 days.

8. Consultation with our users/ Stakeholders

We welcome suggestions from our users and the same may be sent at [cda- chd@nic.in](mailto:cda-chd@nic.in).

We hold periodical half yearly meetings with users/ user representatives and if you wish to be associated with this, please contact 0172-2741336 at office of PCDA (WC) Chandigarh.

9. We seek your co-operation on the following

Citizen's Charter is a joint effort between us and you to improve the quality of service provided by us and we request you to help us in the following way (give details relevant to the Departments/Section concerned)

10. No guide book has been prepared by the office.

We are committed to constantly revise and improve the services being offered under the Charter.

CITIZEN'S CHARTER : AO GEs OFFICE

1. The aim / purpose of this charter is to render efficient, correct and prompt accounting, payment and financial services leading to customer satisfaction. This office is also committed to render efficient audit services to ensure public accountability. We strive to achieve excellence and professionalism in accounting and financial services and in performing audit functions.

Mission Statement- We strives to achieve excellence and professionalism in accounting and financial services and in performing audit functions.

Our Mission & Vision- We strive to be a recognized component in Ministry of Defence's financial resources management, by consistently delivering first-class services, solutions and products. This office has adopted a vision that challenges us to build upon past accomplishments to reach higher.

Quality Policy- The Defence Accounts Department is committed to render efficient, correct and prompt accounting, payment and financial services leading to customer satisfaction. It is also committed to render efficient audit services to ensure public accountability.

2. The services delivered by this office are as follows:

Sl. No.	Broad description of functions
1.	Scrutiny of Contract Agreement
2.	Auditing, accounting and payment of RAR's
3.	Auditing and accounting of final bills in respect of contractors
4.	Audit of Deviation Order
5.	Vetting of Supply Orders / Job Orders
6.	Credit verification of Stores purchased locally
7.	Scrutiny and payment of Supply Orders for local purchase
8.	Scrutiny and payment of Job Orders for local purchase
9.	Checking of work requisition in r/o Term Contract (TC)
10.	Scrutiny and payment of Term Contracts bill (T. C. Final Bill)
11.	Audit and payment of Electricity Bills
12.	Audit and payment of Telephone Bills
13.	Reimbursement of Telephone Bills
14.	Audit and Payment of Legal Fee Bills
15.	Sales Tax Bill
16.	Labour Welfare Cess Bill
17.	Payment on Hand Receipts for procurement of petty stationery etc.
18.	Payment on Hand Receipts for procurement of advertisement bills etc.
19.	Outstanding Demands
20.	Pay and Allowances in respect of Industrial personnel
21.	DA Arrears
22.	Calculation of Income Tax and deduction at source of Industrial Personnel
23.	GPF schedules forwarding/updating in 'Nidhi'
24.	NPS uploading and remittance to NSDL
25.	Reimbursement of Children Education Allowance
26.	GPF Advance/Final withdrawal : Payment of
27.	Sanction of Leave encashment on retirement
28.	Sanction of Leave encashment on LTC
29.	Fixation of Pay under RPR-2016 (7 th CPC)
30.	Supplementary bills i.e., Immediate Relief / CGEGIS
31.	Maintenance of Demand Registers
32.	Pension Cases (Fwd of Pension paper to PCDA(P) for endorsement through DDO

33.	Maintenance of Library, Keeping all the books of Regulations etc.
34.	Payments of AMC charges as per terms of the Contract
35.	Audit of sub-divisions account : Half Yearly
36.	Generation of Punching Medium
37.	Preparation of Schedule III
38.	Diarizing and distribution of dak
39.	Watching expenditure against allotment
40.	Vetting of Construction Account
41.	Vetting of Monthly Expenditure Return
42.	Scheduling of CP Vouchers / PBD Vouchers
43.	Adjustment of CP Vouchers / PBD Vouchers
44.	Raising and adjustment of TBO
45.	Vetting of Cheque on a/c of day to day payments
46.	Releasing of BGB / Additional Security etc.
47.	Work related to allotment of accommodation
48.	Scrutiny and submission of Occupation / Vacation Return
49.	Preparation of Rent Bills in respect of Government servants
50.	Preparation of Rent Bills in respect of Private Parties
51.	No Demand Certificate
52.	Watching acknowledgement of rent bill
53.	Generation and submission of Report & Returns

3. Details of Clients/Citizens: **Garrison Engineer / Contractors/ Suppliers.**

4. Our aim is to achieve the following service delivery/quality parameters:

Sl. No	Nature of Service	Service delivery standard, quality		Time frame	Name and contact number of the dealing officer
		Process involved	Documents required		
1.	Scrutiny of Contract Agreement	Scrutiny of Contract Agreement wrt lowest quote, agreement clauses, water and electricity charges, deviation, acceptance, Technical Sanction, Administrative Approval etc.	Contract Agreement along with all connected documents in duplicate, acceptance letter, Technical Sanction, Administrative Approval, Amendment to rates if any etc.	07 days	Concerned AO GE.
2.	Auditing, accounting and payment of RAR's	Auditing and payment of RARs	Contract Agreement, RARs, Measurement Books, SSR rates, Escalation statement with base year, DOs and availability of funds.	02 days	do
3.	Auditing and accounting of final bills in respect of contractors	Forwarding of final bill to the Main Office duly checked and passed.	Contract Agreement, Final Bill (Disputed/ Undisputed part) in duplicate,	7 days (Working days)	do

			Measurement Book , SSR rates, Escalation statement with base year, dummy RARs, Dos, completion certificate, defect rectification certificate, no claim certificate, returning of classified documents certificate, demolition statement, recovery statement and availability of funds etc.		
4.	Audit of Deviation Order	Linking of DOs with 1(P)	1 (P), DOs and add back details.	4 days (Working days)	do
5.	Vetting of Supply Orders / Job Orders	To verify demand, sanction, lowest quote and code head to which expenditure is to be booked.	Supply Orders, technical sanction and availability of funds.	4 days (Working days)	do
6.	Credit verification of Stores	To verify that the stores have been taken on charge.	Receipt Voucher and MB.	1 day	do
7.	Scrutiny and payment of Supply Orders	Audit of supply orders for making payment.	Approved supply order, cash memo in duplicate, Technical sanction and availability of funds.	2 days (Working days)	do
8.	Scrutiny and payment of Job Orders	Audit of job orders for making payment.	Approved job order, Invoice in duplicate, Technical sanction, MB and availability of funds.	2 days (Working days)	do
9.	Checking of work requisition	Scrutiny and processing of work requisition	Approved copies of work requisition and SSR Rates.	2 days (Working days)	do
10.	Scrutiny and payment of Term Contracts bill	Processing of Term Contract bill	Sanctioned copy of requisition, availability of funds.	2 days (Working days)	do
11.	Audit and payment of Electricity Bills	Processing of electricity bill	Electric bill issued by the Electricity Board, availability of funds and supporting documents.	2 days (Working days)	do

12.	Audit and payment of Telephone Bills	Processing of telephone bill	Telephone bill, availability of funds, and supporting documents.	2 days (Working days)	do
13.	Reimbursement of Telephone Bills	Examination and processing of telephone bill as per condition given under-328, 330 g, 330 h of FR I Vol I, and Para 24 of Govt letter dt.10.04.07	Telephone bill, availability of funds, and supporting documents to fulfill the conditions.	2 days (Working days)	do
14.	Audit and Payment of Legal Fee Bills	Examination and processing of Legal Fee Bill.	Scrutiny of bill wrt instructions issued vide E-in-C letter 39382/Legal Policy/FRI/CC/6A/E1A, dated 08.07.2016, original invoice, certificate from competent authority regarding effective/non-effective hearing, availability of funds, connected documents etc.	4 days (Working days)	do
15.	Sales Tax Bill	Processing and examination of Sales Tax Bill	Hand Receipt, compiled amount in respect of Sales Tax	1 day	do
16.	Labour Welfare Cess Bill	Processing and examination of Labour Welfare Cess bill	Hand Receipt, compiled amount in respect of Labour Welfare Cess	1 day	do
17.	Payment on Hand Receipts for procurement of petty stationery, etc.	Examination of Hand Receipts	Certificate issued by the competent authority regarding urgency, availability of funds and supporting documents	1 day	do
18.	Payment on Hand Receipts for advertisement bills etc.	Scrutiny of processing of Hand Receipt	Invoice, cutting of news paper showing advertisement, availability of funds. Claims are admitted as per the guidelines issued by the DAVP regarding deduction of agency commission	4 days (Working days)	do

19.	Outstanding Demands	Maintenance of outstanding demand respecting industrial employees and third parties.	Demand letters from various agencies.	4 days (Working days)	do
20.	Pay and Allowances in respect of Industrial personnel	Preparation of monthly pay bills of industrial employees posted/ proforma strength of the Office of G.E .	Pt II O.O, Joining report, request for provisional payment, LPC in respect of Transfer in	Monthly basis	do
21	DA Arrears	Preparation of DA Arrear bills of industrial employees posted/ proforma strength of the Office of G.E.	Orders from Ministry of finance	3 days (Working days)	do
22.	Calculation of Income Tax	Calculation of income tax to ensure the correct deduction of tax.	Request of Official and/or details of total earnings for deduction of Income tax and documents in support of savings	As per schedule	do
23.	GPF schedules	GPF subscription Recovered from pay & Allowances and withdrawal/Advance from GP Fund during the months is intimated to CDA(funds) Meerut	GPF Schedules generated from Pay Bill, Debit/Credit Schedules based on withdrawal /Advance/subscript ion ,PM and compilationS.	7 days (Working days)	do
24.	NPS uploading and remittance to NSDL	NPS subscription Recovered from pay & Allowances is uploaded and remitted	NPS schedules generated from pay Bill and PM.	Monthly	do
25.	Reimbursement of Children Education Allowance	Verification of family details from Service records	Applications in prescribed form, dependent certificate and original receipts for CEA	3 days (Working days)	do
26.	GPF Advance/Final withdrawal	Submission of such applications along with copy of sanction letter of the Competent Authority audit.	Application in the Prescribed proforma and sanction letter along with supporting documents	3 days (Working days)	do
27.	Payment of Leave encashment on retirement	Verification of balance of earned leave/HPL of Official superannuating and Voluntary retirements	Pt. II O.O notifying casualty and service book	4 days (Working days)	do

28.	Payment of Leave encashment on LTC	Verification of balance of earned leave/HPL of Official	Application of Official, Pt. II OO and service book	4 days (Working days)	do
29.	Fixation of Pay	Pay fixation on promotion, pay revision, MACP etc	PT. II O.O notifying the causality , service book and connected documents	10 days (Working days)	do
30.	Supplementary bills i.e., Immediate Relief / CGEGIS	Preparing bills on receipt of sanctions in r/o immediate relief/application of CGEGIS.	Application from family member of the deceased for immediate relief/application of CGEGIS, service book, CGEIS 1980 Table of benefits and connected documents.	Same day/ 4 days (Working days)	do
31.	Maintenance of Demand Registers	Updating of Demand registers by posting entries regarding monthly recoveries from the Pay and allowances and RARs/Bills.	Demand Register, Pay bill and demand received from various offices.	7 days (Working days)	do
32.	Pension Cases	After receipt of application for pensionary benefits Data Sheet, Calculation sheet are prepared and forwarded the same with relevant documents to PCDA (P) Allahabad for issuing of PPO.	Individual Application IAFA - 356 Calculation sheet Pt. II O.O notifying casualty and service book	4 days (Working days)	do
33.	Maintenance of Library, Keeping all the books of Regulations etc.	Books received from Main Office are taken on charge.	Receipt voucher and list of books received from Main Office and Register of Books	On requirement basis	do
34.	Payments of AMC charges as per terms of the Contract	Linking of service reports/ satisfactory reports Scrutiny of the bill as per the terms of the contract. Obtaining financial sanction of the competent authority.	Copy of the contract, Service report, Satisfactory report, Original Bill, Original financial sanction, AMC Bill, & RVs if required.	15 working days after receipt of all documents duly completed in all respect.	do
35.	Audit of sub-divisions	Audit of auditable document	List of auditable documents, Ledgers, Registers, Issue Vouchers, Receipt Vouchers, Baby	Half Yearly / As per programme	do

			Indents and all connected documents etc.		
36.	Generation of Punching Medium.	Forwarding of Punching Medium to Accounts & EDP Sections of the o/o the PCDA (WC) Chandigarh	Paid voucher and Punching Medium	As per approved schedule	do
37.	Preparation of Schedule III	Verify the correctness of entries wrt punching medium, cheque amount and passed vouchers before submission to the Accounts section of the o/o the PCDA (WC) Chandigarh	Punching Medium, Schedule III and connected documents	26 th of month or next date of closing of month's account	do
38.	Diarising and distribution of dak	Incoming dak received from post office and various local offices is sorted out task holder-wise and delivered to concerned task holder after obtaining the receipt. Outgoing Dak is entered in Dak Register and handed over to R&D section of GE office for dispatch.	Incoming Dak received from post office and various local offices and outgoing Dak of this office.	By next working day.	do
39.	Watching expenditure against allotment	Information sought from the executives and funds received from Chief Engineer / Commander Works Engineer	Allotment letters, expenditure booked report and connected documents	As per guidelines received from o/o the PCDA (WC) Chandigarh	do
40.	Vetting of Construction Account	To verify that amount booked in PM tallies with the details shown in construction account	Punching Medium, construction account and connected documents	By next working day to the closing date of the month	do
41.	Vetting of Monthly Expenditure Return	Reconciliation between amount booked in Punching Medium, Construction Account and Monthly Expenditure Account	Punching Medium, Transfer Entry Register, Construction Account, MER and connected documents	Within two days from receipt of MER from the GE office	do
42.	Scheduling of CP Vouchers / PBD Vouchers	On receipt of CP vouchers / PBD vouchers, the same are scheduled to the concerned sub-divisions for their acceptance	CP vouchers / PBD vouchers	Within two-three days from receipt of vouchers	do

43.	Adjustment of CP Vouchers / PBD Vouchers	On receipt of acceptance from the concerned sub-divisions, amount of the voucher is booked through TE Register and punching medium in appropriate code head	Voucher, acceptance certificate and availability of funds under concerned code head	Within two-three days from receipt of accepted vouchers but before closing of months account	do
44.	Raising and adjustment of TBO	Process to raise and adjust the internal transfer of stores within the MES as ordered by the competent authority through generating punching medium	Order of competent authority in support of transfer of stores, RVs, funds under relevant code head and connected documents	Within month but before closing of financial year	do
45.	Vetting of Cheque	Vetting of cheque to certify the correctness of cheque amount and payee details as per passed voucher	Passed voucher and cheque	As received	do
46.	Releasing of BGB / Additional Security etc.	Processing of case after completion of work to release the retained money	No objection certificate, Completion certificate, copies of paid bills and connected document	07 days	do
47.	Work related to allotment of accommodation	Scrutiny of allotment of accommodation letter to see that the accommodation allotted is according to the scale to which officer is entitled , accommodation is occupied within 10 days from the date of allotment, agreement is executed on the lines notified by the Ministry of Defence from time to time (in respect of private party) etc.	Allotment of accommodation letter, copy of agreement and connected documents etc.	Monthly	do
48.	Scrutiny and submission of Occupation / Vacation Return	Scrutiny of occupation/vacation return to verify that the complete details of the building and officer is shown therein, return is signed by the competent authority and all relevant columns of return are properly filled in	Occupation and / or vacation return, Revenue ledger, allotment letter and connected documents	15 days	do

		before sending this to the concerned PAO			
49.	Preparation of Rent Bills in respect of Government employee	Process regarding preparation of license fee bills with reference to Occupation/Vacation return and Return of Recoveries etc.	Occupation/Vacation on return, Return of Recoveries, Revenue ledger and connected documents	20 working days after receipt of all documents duly completed in all respect.	do
50.	Preparation of Rent Bills in respect of Private Parties	Process regarding preparation of license fee bills with reference to Occupation/Vacation return and Return of Recoveries etc.	Occupation/Vacation on return, Return of Recoveries, Revenue ledger and connected documents	20 working days after receipt of all documents duly completed in all respect.	do
51.	No Demand Certificate	Process to issue the NDC to the official in case of discharge or death case	Four copies of NDC, return of recoveries up to date and revenue / NDC ledger with connected documents	Up to 2 working days after receipt of all documents duly completed in all respect.	do
52.	Watching acknowledgement of rent bill	Process to watch the receipt of acknowledgement of rent bills by this office from the PAO of the official and receipt of MROs in respect of private parties	Acknowledgement issued by the PAO or MROs	Weekly	do
53.	Generation and submission of Report & Returns	Generation of requisite reports and returns for submission to the competent authority, details are also obtained from Sections of the GE Office as & when required	Information and data received from various offices, ledgers/registers/files/connected documents etc. maintained in the office	As per schedule/administrative requirement	do

CITIZENS' CHARTER FOR PAOs

Sl. No.	Nature of services	Section	Service delivery standard, quality		Time frame.	Name and Contact Number of the dealing Officer.
			Processes involved	Documents required		
1.	Remittance of Salary to the JCOs/ORs	EDP	Run Chart received from IT&SDC is run on DOLPHIN after the processing of the FSA and disconnecting the LAN to the Ledger Groups	Run Chart (System Circular) from the IT&SDC	2-3 days depending upon the number of the IRLAs in the PAO.	PAO (ORs) RRRCC Delhi Cantt 011-25692930 PAO (ORs) 14 GTC Subathu 01792-275043
2.a	FSA (Regular)	Ledger Groups	Settlement of Observations made by the Review Section Calculation of Recoveries/Arrears if any. Calculation of Fund Balance including interest thereon. Thorough Audit of the Payments made to the PBOR during his entire service.	Complete set of IRLAs in r/o the individual from the date of enrolment. Sheet Roll from the RO through CC section. DOsII which are required to be adjusted in the IRLA FS DOsII i.e. FSDISCH, Leave Encashment etc.	3-5 days depending upon the number of Observations.	do
2.b	FSA (Death)	Ledger Groups	- As above -	- As Above -	2 days	do
3	AFPPF FW Bills	Fund Cell	Entries to be made in the System. Audit of the Bill if any earlier Paid Vouchers are still to be adjusted.	Bill received from the individual	1 week	do

4	Complaints or AO 32/80 in r/o effective or non effective JCO/OR	Ledger Groups	Analysis of the Complaint/ observation received If already adjusted reply accordingly If not adjusted to adjust the same on the DOLPHIN and reply accordingly	Complaint or AO 32/80 Received from RO/Unit	1 week	do
5	Medical Bills	Ledger Groups	Audit the Bill and process through DOLPHIN System for payment in MPS	Medical Bill & Supporting Documents	1 week	do
6	Luggage Bill	T Section	- As above -	Luggage Bill & Supporting Documents	1 week	do
7	LPC/ Amendment to LPC	CC Section and Ledger Group	Pay drawn by the individual from the date of enrolment is reviewed with reference to the entries in the Sheet Roll The same is compared with the actual pay drawn by the individual The observations are noted in the IRLA The Correction data is fed in the LPC-cum-data sheet and submitted LPC Seal is affixed LPC-cum-data Sheet along with sheet roll is returned to the RO	LPC –cum-Data Sheet along with Sheet Roll	1 week	do

8	Processing of DO II	Ledger Group	<p>The DOsII are reviewed with reference to the personal entries in r/o the individual available in the system.</p> <p>Confirmation about attachment of the certificate wherever required</p> <p>Mark as reviewed</p> <p>Send for processing when the whole batch is complete.</p>	<p>Soft copy of the DOsII</p> <p>received from the RO</p> <p>Uploaded on the DOLPHIN</p>	<p>Within same month if received by 20th of the month and there are no discrepancies.</p>	do
9	Enrolment DO II	Ledger Group	<p>Authenticity of the DO II is checked</p> <p>Sent for processing</p>	<p>Soft copy of the enrolment DO II</p>	- As above -	do
10	NEFT Mandate form	MPS Cell	<p>Check the account available in the system</p> <p>Check the entries in the respective fields</p> <p>Update the fields desired by the individual i.e. IFSC, Bank details, Bank account number etc.</p>	NEFT mandate form	Same month	do

11	Stop/ Release Pay	CC/ MPS Section and IT&S	The entries are made in the register maintained for the purpose by the CC section The list is handed over to the System Admn before closing of the month is done on DOLPHIN for taking action for stop/release of pay. Confirmation to be done by the MPS section before the pay is uploaded on the CMP for remittance to the individuals' Bank Account	Signal/letter/telegram/ telephone/DO II etc. received from RO for stop/release pay	Immediately within same month	do
12	PLI/AGIF recovery of subscription initiation	Ledger Group	The fields meant for the purpose in the DOLPHIN are updated	Intimation/letter received from RO	With in same month.	do
13	Revised rate of subscription of AFPPF	Fund Cell	The fields meant for the purpose in the DOLPHIN are updated	Letter/intimation received from the individual	With in same month	do

CITIZENS' CHARTER: LOCAL AUDIT OFFICE [ARMY]

The LAO is local representative of the PCDA at the station and working on their behalf. The Aim/purpose of this charter is to render efficient, correct and prompt internal audit and financial services leading to customer satisfaction. LAO is also committed to render efficient audit services and financial advice to ensure public accountability. This office strives to achieve excellence and professionalism in accounting and financial services and in performing audit functions.

Mission Statement: We strive to achieve excellence and professionalism in accounting and financial services and in performing audit functions.

Quality Policy: This office is committed to render efficient, correct and prompt accounting, payment and financial services leading to customer satisfaction. It is also committed to render efficient audit services to ensure public accountability.

2. The services delivered by this office are as follows;

Sl. no.	Group	Broad description of functions
1.	I & II	<p>Internal Audit by the Defence Accounts Department</p> <p>It is the duty of the Defence Accounts Department to conduct locally the internal check of the accounts, required to be prepared and maintained by the various Army unit/formations as may be prescribed for the purpose in the various books of Regulations and other Government orders issued from time to time for each unit/formation. This internal check is distinct from the statutory audit of these accounts and records conducted by the representatives of the Principal Director of Audit, Defence Services.</p> <p>The audit of store accounts is conducted by the LAO acting under the orders of the PCDA. Local audit is carried out by Auditors and Assistant Accounts Officer posted in the office of the LAO.</p> <p>Duties and responsibilities of LAO</p> <p>LAO to conduct an intelligent review of the audit work of his staff and to apply surprise test checks periodically. The L.A.O., will in all cases investigate the reasons for the non-linking of vouchers selected for test linking by the Local Audit staff. He will ensure that the non-linking of vouchers is not due to a defect in the accounting system of the unit.</p> <p>The L.A.O. will ensure that the AAO is carrying out his duties efficiently/effectively. He is required to take up all outstanding objections and points with the CO/OC of the unit or other officers concerned and will ensure the settlement of objections else will report to their higher authorities with a view to obtaining their assistance in settlement thereof.</p> <p>Review of orders and sanctions</p>

LAO will examine all orders and sanctions affecting their work issued by the Govt of India and subordinate authorities, CGDA and PCDA's orders in order to ensure that they are correctly applied in audit.

Frequency of local audit

Accounts will be audited once in a half-year. The audit of all NCC units will be conducted on an annual basis without involving any reduction in the quantum of audit e.g., two months accounts in a year will be selected for detailed check.

Programme of Local Audit

A half-yearly programme of local audit for the unit/fmn under his area is prepared by the LAO indicating mandays, as authorised from time to time. The programme will provide for the completion within that half-year of the audit due to be carried out in the ensuing half-year. It is submitted to the PCDA for approval by the 20th of the second month of the preceding half-year. The mandays authorised/approved by the PCDA are to be adhered to by the LAO. A separate programme for review of store accounts and inspection of cash accounts of units by the LAO is also prepared and submitted to the PCDA.

The unit/formations concerned are informed sufficiently in advance for audit/review and inspection.

List of Auditable documents

Auditable list of all accounts and registers is required to be maintained by each unit/fmn to ensure that no accounts are omitted in audit. The list is to be amended from time to time.

Financial advice

During the review, LAO will carry out an intelligent review of the consumption of stores issued on as required basis in units and bring into the notice of the PCDA to enable him to further bring to the notice of the administrative authorities unnecessary or avoidable expenditure of public money or stores and to indicate to those authorities the directions in which economies can be effected.

LAO is required to watch that the maximum quantities prescribed in the Regulations are not drawn as a matter of course, which is drawn according to fixed scales.

Further, will ascertain reasons for the transfer of large quantities of stores between depots/units etc. He will satisfy himself that the transfers were really necessary. He will bring to notice, the cases of unnecessary expenditure of public money or stores and will point out ways and means of effecting economy.

The cases referred to the PCDA on this account, duly indicating financial effect, will be self-explanatory and contain all the relevant particulars so as to avoid un-necessary correspondence with the PCDA/Unit.

A register will be maintained by the LAO to record such items of financial advice and higher audit rendered to CO/OCs Units and the result thereof.

Local Audit Completion Report

The LAO will submit to the PCDA a monthly completion report showing: -

- (i) the name of the units whose accounts have been locally audited during the month,
- (ii) the dates of commencement and conclusion,
- (iii) the month's account locally audited,
- (iv) the dates of the dispatch of the objection statements and
- (v) the major financial and accounting irregularities.

The cases, where the audit of unit is in progress and has not been concluded during the month will be reported as "in progress".

The cases will also be brought to the notice of the PCDA immediately by a special report s in which;

- (a) the prescribed accounts are non-existent or missing or have not been produced;
- (b) the accounts maintained by a unit are in an unsatisfactory state; and
- (c) the procedure adopted in maintaining the accounts is not in conformity with that authorised in rules or standing orders.

Important Financial Irregularities

LAO will report the individual cases of serious irregularities detected in audit to the PCDA on the prescribed format.

MFAI Reports

The LAO will prepare and submit to the PCDA a quarterly report on the Major Financial and Accounting Irregularities (MFAI).

Annual Audit Certificate

LAO will prepare and submit the Annual Audit Certificate to the PCDA so as to reach his office by the 25th July each year on the prescribed format/latest orders.

Appropriation Accounts

The LAO will maintain record of losses of stores in a register of losses, [I.A.F (C.D.A.) 341]. All losses in supply and store depots and those in consuming units (which have actually been written off by the competent financial authority) appearing in the accounts covered by audit will be noted by the local audit staff in this register.

Similar records will also be maintained by the LAO for losses of cash in respect of cases coming within the purview of his audit in a register in I.A.F. (CDA) 182.

		<p>In the case of store losses (1) exceeding Rs.75,000 in each case due to theft, fraud or neglect, and (2) exceeding Rs.2, 00,000 in each case due to other causes, and in the case of cash losses (1) exceeding Rs.25,000 in each case due to theft, fraud or neglect and (2) exceeding Rs.50,000 in each case due to other causes, the following. Information will be collected from the parties concerned and recorded in the register.</p> <p>Reports and Returns</p> <p>LAO is required to render all Reports & Returns i.e. Monthly/Quarterly/Half-Yearly and Yearly to the PCDA on stipulated dates.</p>
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3. Details of Clients/Citizens: All Army Units under the aegis of 1 Armd Div located at Patiala, Nabha and Sangrur Cantt. NCC Units at Patiala & Nabha. CWE, GE (North) & (South), Patiala and ECHS Poly Clinic, Patiala, Nabha, Sangrur, Samana and Fatehgarh Sahib.

4. Our aim is to achieve the following service delivery/quality parameters;

Sl. No.	Nature of Services	Process involved	Documents Required	Time from	Name and contact numbers of the dealing officers
1.	Settlement of Audit/Cash Insp objections.	Replies received from the Units verified by auditor and submitted to LAO through AAO for settlement of the objections.	Connected documents, as per nature of objection, required for verification. If any recovery involved then MRO's are required for settlement of audit objection.	Day to day Basis	Concerned LAO
2.	Test Audit objections. (LTAR, LTAN)	Replies initiated by units are scrutinised and documents verified, wherever required, and forwarded to Pr. Director Test Audit (Defence Services, CHD), for settlement, duly recommend or otherwise.	Document required as per nature of the objections.	Two or Three days	Concerned LAO

3.	Loss Statements	Documents of loss statements are i) scrutinised by this office and pricing of the loss statement checked, ii) Rendering of pre-audit report/final audit report (in case the CFA is Bde/sub area cdr).	Six folders of loss statement, dully controlled, one folder in original is necessary, court of inquiry, wherever required alongwith categorisation by the competent authority whether the loss is due to/not due to theft, fraud or gross neglect with recommendations of the penultimate CFA.	Within One week	Concerned LAO
4.	Pricing of Clothing Cards of Pensioners/ Service Personal.	Recovery statement of Clothing items showing residual life received in this office from the units for verification/pricing check. Submitted to AAO by the Sr Auditor/Auditor, dully price checked alongwith CRV of salvage items of the clothing. ii) MROs are placed in PNV file for further verification during next audit.	Clothing Card with calculation sheets, DO Pt II Office Order/Record Office letter of person out and clothing Card Manuscript Register.	Day to day basis	Concerned LAO
5.	Audit of Service Books. 1) MES (IP) staff. 2) 1 ADOU 3) MH 4) Supply Depot 5) ARO 6) MCO 7) SHO 8) Station HQ Patiala, Nabha & Sangrur	As per orders on the subject the Service Books of a unit/fmn are audited by this office in a cycle of four years i.e. 25% service books of a unit/fmn are to be audited during the year. ii) The service book of the indl is audited on priority-basis who becomes due for retirement in the ensuing six-months.	Complete service book alongwith connected documents i.e. DO Pt II Office Orders showing all causalities e.g. appointment letter, police verification, medical certificate issued by CMO concerned, document in support of Date of Birth, leave, service verification, PIC, promotions, pay fixation etc.	One week in the case of superannuation.	Concerned LAO

5. Grievance Redress System;

Courteous and helpful service will be extended by all the staff. If you have any grievance to make in the delivery of above standards you are welcome to register your grievance with the following officers;

Name & Designations of the officer	Address for correspondence	Telephone no./FAX/e-mail
IDAS, Group Officer (Internal Audit Cell)	PCDA [WC], Sector-9, Chandigarh	Phone No. 0172-2741990 Fax No. 0172-2742552 E-Mail cda-chd@nic.in

6. Consultations with our users/stakeholders/clients:- We welcome suggestions from our users.