CIRCULAR
No. E/II/161/MFAI

Date: 06/12/2018

To
All AOs GE / AAO BSOs

Sub: Forwarding of proposal for inclusion of irregularities in MFAI report.

With reference to the above, it is observed that MFAIs are being forwarded to main office in casual manner for inclusion in MFAI report. The same is resulting in wastage of time and resources due to unnecessary correspondence made to resolve the same with the initiator of the MFAI.

Further, it is requested that following information / documents may please be provided to main office for further processing of MFAI proposal at this end:-

a) Details of irregularities noticed during audit.
b) Rule infringed. Copy of relevant Govt rules/ orders on the subject.
c) Rule position, objection / observation must be correlated with the rule position.
d) Copy of audit objection raised by your office with copy of letter under which irregularities were communicated to the concern.
e) Reply / comments of the unit authorities may be provided at the earliest by making liaison with executive & clearly intimate executives that said point is being considered for inclusion in ensuring MFAI report and reply may be sought within 30 days.
f) Action required / desired from unit to get the irregularities regularised.
g) Remedial measure to be taken to avoid reoccurrence of the same.
h) Present status of the case may also be intimated.
i) The MFAI report may be forwarded in the prescribed format (Copy enclosed) alongwith all relevant documents / authorities.
j) Irregularities of same nature and same office may be consolidated and forwarded as one proposal.

k) Irregularities noticed during audit may be screened and projected for inclusion in MFAI report, if deemed fit.

However, it is requested to examine the observations with reference to provisions contained in para 666 of OM part II Vol-I and para 523 of Defence Audit Code, while proposing the objection for inclusion in MFAI report.

(Sahil Goyal)
Dy CDA

Copy to:

O I/C

M & S
(Local)

: With a request to upload the circular on PCDA website.

(Sahil Goyal)
Dy CDA
## Report On Major Financial And Accounting Irregularities (Specific Format)

<table>
<thead>
<tr>
<th>SI No.</th>
<th>Name of Unit / Formation</th>
<th>Particulars of Irregularity and rule infringed</th>
<th>Financial effect</th>
<th>Period of accounts effected</th>
<th>When was the irregularity first noticed in audit and to whom it was reported</th>
<th>Latest position of the case indication action so far by the lower authorities</th>
<th>Remarks</th>
<th>Action desired / required</th>
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