No. IA/I/Performance Audit/4506/19-20/CB

Date: 3.04.2019.

To

1. LAO (A) Yol
2. LAO (A) Jalandhar
3. LAO (B) Ambala
4. LAO (A) Jammu
5. LAO (A) Shimla
6. LAO (A) Amritsar
7. LAO (A) Ferozepur


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The undersigned is directed to state that the performance study as enumerated in the enclosed Annexure ‘A’ have been fixed by the competent Authority for the year 2019-20. The areas of work relating to the performance study be conducted personally and completion report made be furnished to IA Cell by 30th July for their performance study.

Encl: As above

(Anmol Amar Singh)
IDAS, ACDA

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The OI/C For uploading on website.
IT&S Section

(Anmol Amar Singh)
IDAS, ACDA
Annex-A

1. PERFORMANCE AUDIT OF UTILISATION OF CANTT BOARD GRANT – IN AID

Terms of reference:-

1. To review whether funds were used for the specific approval projects and as per govt. orders.

Here it may be please be noted that Cantt. Board have their own procurement manual, but for grant -in- aid given by MOD, govt. orders for procurement & contract -- needs to be followed.

2. Whether given funds were fully utilized.

3. Whether funds given were used for another activity /project service .

4. Scrutiny and Analysis of Cantt. Board’s annual Accounts:-

- Status of projected defects in revenue (in estimates) at the end of year.
- Similarly, status of projected increase in expenditure for the year several project (from the estimates) at the end of the year (from annual accounts).
- CBs are details given grant in aid as per their deficit projection. Analysis is details for FY2017-18 and 18-19 whether above projection correspond to their final balance sheet.

5. Whether the outcome in term of assets creation in their area or value addition in services has attained through sufficient use of grant -in- aid (outcome oriented audit).

Period study: For FY2017-18 and following documents may be enclosed with TOR.

- Total grant –in–aid given to CBs in last 2FYs

- Analysis of CBs Annual A/Cs done by 1A section in last 2FYs.

6. Interest accrued in grant-in – aid to Cantt. Boards is to be deposited into Govt. a/c. The same cannot be utilized by boards. LAO may ensure compliance of above provision during audit and raised f the objection in case of violation.