Circular

No. IAW-1/13376/Audit of Sanction   Dated : 14.03.2017

To

   All PCsDA/CsDA

Sub : <u>Audit of Sanction.</u>

Ref.: <u>HQrs Office Important Circular No. AT-Coord/13376/Internal Audit dated 22.05.2012.</u>

Exhaustive guidelines to carry out audit of sanction have already been circulated vide communication under reference. However, the following issues may be given special emphasis to ensure optimum audit efficiency while carrying out audit of Sanctions/Bills :

2.   **GENERAL POINTS ON SANCTIONS :**

   (i)   Guidelines circulated under HQrs Office letter No. AT/IX/9504/Corr/PCDA New Delhi dated 17th October 2016 regarding separate diarising of bills is being scrupulously followed.

   (ii)   Separate Registers are maintained to watch Audit of Sanction.

   (iii) Bills are invariably cross linked with IFA Concurrence while admission.

   (iv)   Normal procedure of tendering has been followed.

   (v)   There is no splitting of sanctions, Audit re-examination should look beyond whether it has resulted into financial loss to Govt.

   (vi)   Necessity of items has been ensured with respect to stock in hand, dues in and next three months' requirement.

3.   **SANCTIONS ISSUED UNDER INHERENT POWERS OF EXECUTIVES :**

   (i)   Sanctions issued under "Inherent Power" entrusted with Service HQrs, Command HQrs, Corps HQrs and lower formations/units as per DFPDS-2016 complies to the delegations.

   (ii)   Specific position of sanctions issued under inherent power shall be tabulated.

   (iii) All sanctions above 5 lakhs shall be seen by PCDA/CDA and Sanctions under 2 to 5 lakhs will be seen by Addl.CDA/JCDA/DCDA.

   (iv)   These sanctions may be compared with the same items procured under IFA's sanction for the period October to December 2016 and report be sent by 31st March invariably.

4.   Directions to upload the status on WAN as already circulated will continue.

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

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