



सत्यमेव जयते

भारतीय लेखापरीक्षा एवं लेखा विभाग  
INDIAN AUDIT & ACCOUNTS DEPARTMENT  
कार्यालय महानिदेशक लेखापरीक्षा, सातवां तल, ए-ब्लॉक,  
रक्षा कार्यालय परिसर, अफ्रिका एवेन्यू, नई दिल्ली -110023  
OFFICE OF THE DIRECTOR GENERAL OF AUDIT, DEFENCE SERVICES,  
7<sup>th</sup> FLOOR, A-BLOCK, DEFENCE OFFICE COMPLEX, AFRICA AVENUE, NEW DELHI - 110023



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

कार्यालय आदेश भाग-1 सं.: 04

दिनांक: 18 /01/2022

**Sub: Composition of Internal Test Audit Section and Charter of duties**

DGADS has accorded approval of following composition of Internal Test Audit Section:

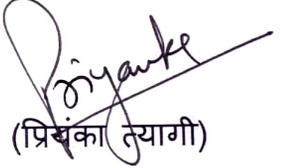
Sl. No.	Name of post	Sanction Strength
1.	Senior Audit Officer	01
2.	Assistant Audit Officer	02
3.	Sr. Auditor/Auditor/DEO/CT	04
4.	MTS	01

The Internal Test Audit Section will have following charter of duties:

**Charter of duties of Internal Test Audit Section**

- (i). Preparation of plan of ITA every year based on proper risk-assessment in selection of sections.
- (ii). Checking of maintenance of portfolio files.
- (iii). Scrutiny of the adequacy or otherwise of the existing arrangements for audit and review.
- (iv). Test check of records of receipt, approval, issue and pursuance of Inspection Reports with a view to ascertaining whether there was any laxity at any stage.
- (v). Test check of Sections and Branch Offices.
- (vi). Monitoring of the implementation of important office orders issued from time to time.
- (vii). Investigation of important arrears.
- (viii). Half-yearly review of cash book.
- (ix). Test check of service books of personnel.
- (x). Scrutiny of the list of personnel staff who would be completing 30 years of service or attaining 55 years of age.
- (xi). Independent scrutiny of details in support of Budget Proposals of different Wings.
- (xii). Check of statistics of regular, temporary and casual temporary staff.
- (xiii). Check of rosters maintained for reservation of vacancies for candidates belonging to Scheduled Castes and Tribes.
- (xiv). Check of list of candidates appearing in SAS Examination in terms of paragraph 9.2.3 of the Manual of Standing Orders (Administrative), Volume-I.
- (xv). Check of Honorarium and Overtime claims.
- (xvi). Check of Gradation list.
- (xvii). Review of complaints addressed to the Comptroller and Auditor General/DGADS.

- (xviii). Review of Calendar of Returns of all sections.
- (xix). Liaison between the Inspection team and the Sections during the inspection of the office.
- (xx). Investigation of procedural omissions, irregularities and audit lapses brought to notice by the Director General.
- (xxi). Submission of half-yearly appraisal report of the work done by the Internal Test Audit (ITA) Section to the Director General.
- (xxii). Internal Checks Documents/files /registers maintained by Data & Risk Analysis Cell (D&RAC)
- (xxiii). Test check of payment/pensions cases dealt by PAO Section
- (xxiv). Report and PA Section:
- Target and Achievement of draft Paras/Performance Audit/Thematic Audit.
  - Conversion of PDPs into DPs and Printed Paras.
- (xxv). Audit Group and Coordination Section:
- Preparation and execution of Annual Audit Plan
  - Outstanding IRs/Paras
  - Adhoc Committee Meeting (ACM)/Tripartite meeting
  - Review of record of ATNs
  - Review of IRs by HoD
  - Meeting with field parties
- (xxvi). Any other issues directed by DGADS.

  
(प्रियंका त्यागी)

उपनिदेशक (मुख्यालय)

संख्या : 799 /ए.प्रशा/वर्क रिज्यु/2019

दिनांक: 18.01.2022

Copy to :-

1. PS to DGDAS
2. PA to all Directors/Dy. Director
3. All command offices
4. All SAO(Local)
5. All Section(Local)
6. Part-I Order File

  
(देव धर त्रिपाठी)

वरिष्ठ लेखा परीक्षा अधिकारी  
रक्षा सेवाएं, नई दिल्ली।