



कार्यालय, रक्षा लेखा महानियंत्रक

उलान बटार रोड, पालम, दिल्ली छावनी-110010

Controller General of Defence Accounts

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Dated : 20.03.2023

No. Coord/13002/KPIs/2023

To

PCDAs/PCoA(Fys)/CDAs

Subject : Key Performance Indicators(KPIs) Report

With approval of Competent Authority the following three reports will be dispensed with and a New Report i.e. Key Performance Indicators (KPIs) Report is introduced:

- (i) Monthly Progress Report (MPR) : wherein details of bills and letters were submitted through e-MPR module.
 - (ii) Monthly Briefing Report (MBR) : wherein PCDAs/CDAs intimate important issues through Demi-officially to CGDA.
 - (iii) Quarterly Achievement Report on Personal Target : wherein status of achievement reported on the Personal target assigned to PCDAs/CDAs.
2. The format of KPIs Report, Scoring Matrix and calculation sheets against each item are enclosed herewith for information and necessary action please.
 3. List of PCDAs/CDAs who will submit the KPI report is also enclosed.
 4. KPIs Report will be made available on the existing eMPR Module (empr.dad). KPIs Report for the month is to be submitted latest by 5th working day of following month. Due date of KPI Report for the month of April, 2023 (1st Report) is 8th May, 2023 (5th, 6th and 7th May, 2023 being a closed holiday).

This issues with approval of CGDA.

Sr. Dy. CGDA (Audit)

Copy to:-

IT&S Wing

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For uploading the circular on CGDA HQrs website.

Sd/-xx.
Sr. Dy. CGDA (Audit)

Format of KPIs Report

Sheet to be reported by PCDAs/CDAs

SI. No.	Name of PCDAs/CDAs	Audit												Admin Wing			Accounts wing		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		3 rd Party Bills (Non DAD)	Personal Claims (Non DAD)	Personal Claims (DAD)	GeM Bills (Non DAD)	MSMEs/ CPSEs Bills	Ordinary letters	Special letters	CGDA HQrs Reference	Recovery of Rent and allied charges	Progress of Audit Objections	Performance of PAOs	GeM Procurement (DAD)	Grievance (CPGRAM & Non-CPGRAM)	Appeal against Grievance	DAD Projects	RBI Reconciliation with SBI Payment	SBI CMP Booking Amount	Clearance of S&S Imprest Account
		% Clearance within 7 days	% Clearance within 15 days	% Clearance within 15 days	% Clearance within 7 days	% Cleared within 7 days	% Cleared within 30 days	% Cleared within 15 days	% Cleared within 30 days	Average number of days taken to prepare bills	% conversation in MFAI 90 days	Average Score on Report as Annexure 'D'	% Procurement through GEM	% clearance within 30 days	% of Appeal raised against the reply of grievance	Average Score on Report (Annexure 'E')	% Reconciliation	% Compilation of booking Amount (93/020/91)	% Imprest Accounts settled within 45 days after the month closed

Scoring Matrix

Audit																			
1		2		3		4		5		6		7		8		9		10	
3 rd Party Bills (Non DAD)		Personal Claims (Non DAD)		Personal Claims (DAD)		GeM Bills (Non DAD)		MSMEs/CPSEs Bills		Ordinary letters		Special letters		CGDA HQrs Reference		Recovery of Rent and allied charges		Progress of Audit Objections	
% Clearance within 7 days	Marks	% Clearance within 15 days	Marks	% Clearance within 15 days	Marks	% Clearance within 7 days	Marks	% Cleared within 7 days	Marks	% Cleared within 30 days	Marks	% Cleared within 15 days	Marks	% Cleared within 30 days	Marks	Average number of days taken to prepare bills	Marks	% conversation in MFAI 90 days	Marks
80% to 100%	5	80% to 100%	5	80% to 100%	5	90% to 100%	5	90% to 100%	5	75% to 100%	5	75% to 100%	5	75% to 100%	5	Less than 7 days	5	75% to 100%	5
75% to 80%	4	75% to 80%	4	75% to 80%	4	85% to 90%	4	85% to 90%	4	70% to 75%	4	70% to 75%	4	70% to 75%	4	07 to 10 days	4	75% to 50%	4
70% to 75%	3	70% to 75%	3	70% to 75%	3	80% to 85%	3	80% to 85%	3	60% to 70%	3	60% to 70%	3	60% to 70%	3	10 to 15 Days	3	40% to 50%	3
60% to 70%	2	60% to 70%	2	60% to 70%	2	75% to 80%	2	75% to 80%	2	60% to 50%	2	60% to 50%	2	60% to 50%	2	15 to 20 days	2	25% to 40%	2
50% to 60%	1	50% to 60%	1	50% to 60%	1	50% to 75%	1	50% to 75%	1	40% to 50%	1	40% to 50%	1	40% to 50%	1	20 to 30 days	1	10% to 25%	1
0% to 50%	0	0% to 50%	0	0% to 50%	0	0% to 50%	0	0% to 50%	0	0% to 40%	0	0% to 40%	0	0% to 40%	0	More than 30 days	0	0% to 10%	0

Scoring Matrix

Audit				Admin Wing						Accounts wing					
11		12		13		14		15		16		17		18	
Performance of PAOs		GeM Procurement (DAD)		Grievance (CPGRAM & Non-CPGRAM)		Appeal against Grievance		DAD Projects		RBI Reconciliation with SBI Payment		SBI CMP Booking Amount		Clearance of S&S Imprest Account	
Average Score on Report (Annexure 'D')	Marks	% Procurement through GEM	Marks	% clearance within 30 days	Marks	% of Appeal raised against the reply of grievance	Marks	Average Score on Report (Annexure 'E')	Marks	% Reconciliation	Marks	% Compilation of booking Amount (93/020/91)	Marks	% Imprest Accounts settled within 45 days after the month closed	Marks
0.0 to 0.5	5	95% to 100%	5	95% to 100%	5	0% to 10%	5	4 to 5	5	95% to 100%	5	95% to 100%	5	95% to 100%	5
0.5 to 1.0	4	90% to 95%	4	90% to 95%	4	10% to 20%	4	3 to 4	4	90% to 95%	4	90% to 95%	4	90% to 95%	4
1 to 2	3	85% to 90%	3	85% to 90%	3	20% to 30%	3	2.5 to 3	3	85% to 90%	3	85% to 90%	3	85% to 90%	3
2 to 3	2	80% to 85%	2	80% to 85%	2	30% to 40%	2	2 to 2.5	2	80% to 85%	2	80% to 85%	2	80% to 85%	2
3 to 4	1	75% to 80%	1	75% to 80%	1	40% to 50%	1	1 to 2	1	75% to 80%	1	75% to 80%	1	75% to 80%	1
4 to 5	0	0% to 75%	0	0% to 75%	0	50% to 100%	0	0 to 1	0	0% to 75%	0	0% to 75%	0	0% to 75%	0

Calculation Sheet

Sl. No.	Area	Calculation formula
1.	3 rd Party Bills (Non DAD)	$\% \text{clearance within 7 days} = \frac{\text{Total bills cleared within 7 days in a month}}{\text{Total bills cleared in that month}} \times 100$
2.	Personal Claims (Non DAD)	$\% \text{clearance within 15 days} = \frac{\text{Total claims cleared within 15 days in a month}}{\text{Total Claims cleared in that month}} \times 100$
3.	Personal Claims (DAD)	$\% \text{clearance within 15 days} = \frac{\text{Total claims cleared within 15 days in a month}}{\text{Total claims cleared in that month}} \times 100$
4.	GeM Bills (Non DAD)	$\% \text{clearance within 7 days} = \frac{\text{Total bills cleared within 7 days in a month}}{\text{Total bills cleared in that month}} \times 100$
5.	MSMEs/CPSEs Bills	$\% \text{clearance within 7 days} = \frac{\text{Total bills cleared within 7 days in a month}}{\text{Total bills cleared in that month}} \times 100$
6.	Ordinary letters	$\% \text{clearance within 30 days} = \frac{\text{Letters cleared within 30 days}}{\text{Total letters cleared in that month}} \times 100$
7.	Special letters	$\% \text{clearance within 15 days} = \frac{\text{Letters cleared within 15 days in a month}}{\text{Total letters cleared in that month}} \times 100$

Calculation Sheet

Sl. No.	Area	Calculation formula
8.	CGDA HQrs Reference	$\% \text{clearance within 30 days} = \frac{\text{Letters cleared within 30 days}}{\text{Total reference cleared in that month}} \times 100$
9.	Rent & Allied Charges	$\text{Average number of days taken to prepare bills} = \frac{\text{Addition of total No. of days taken by all BSO office under Jurisdiction of PCDA's/CDAs}}{\text{Total No. of BSO office under Jurisdiction of PCDA's/CDAs}}$
10.	Progress of Audit Objections	$\% \text{ conversation in MFAI 90 days} = \frac{\text{Audit objections converted in MFAI}}{\text{Total objection raised in 90 days}} \times 100$
11.	Performance of PAOs	Average Score on Report as Annexure 'D'
12.	GeM Procurement (DAD)	$\% \text{Procurement through GEM} = \frac{\text{Total Procurement through GeM in month}}{\text{Total procurement in a month}} \times 100$
13.	Grievance (CPGRAM & Non-CPGRAM)	$\% \text{clearance within 30 days} = \frac{\text{Grievance cleared within 30 days}}{\text{Total receipt in a month}} \times 100$

Calculation Sheet

Sl. No.	Area	Calculation formula
14.	Appeal against Grievance	$\% \text{ of Appeal raised against the reply of grievance} = \frac{\text{Total No. of appeal raised in a month}}{\text{Total No. of Grievance received in that month}} \times 100$
15.	DAD Projects	Average Score on Report as Annexure 'E'
16.	RBI Reconciliation with SBI Payment	$\% \text{ Reconciliation} = \frac{\text{Total monthly figure reported by RBI}}{\text{Total compilation under code code head 2100}} \times 100$
17.	SBI CMP Booking Amount	$\% \text{ Compilation of booking Amount (93/020/91)} = \frac{\text{Total figure reflected in Compilation}}{\text{Monthly figure reported in DMS by SBI}} \times 100$
18.	Clearance of S&S Imprest Account	$\% \text{ Imprest Accounts settled} = \frac{\text{No. of cash account received \& accounted for within 45 days of the month closed}}{\text{Total No. of Imprest Account released in that month}} \times 100$

List of PCDA/PCA(Fys)/CDAs

1. CDA (FUNDS) Meerut
2. CDA CHENNAI
3. CDA GUWAHATI
4. CDA JABALPUR
5. CDA PATNA
6. CDA SECUNDERABAD
7. CDA(ARMY) MEERUT
8. CDA(CSD) MUMBAI
9. CDA(IDS) DELHI
10. CDA(NAVY/CG) NEW DELHI
11. CDA(PD) MEERUT
12. CDA(R&D) BENGALURU
13. PCA (FYS)
14. PCDA BENGALURU
15. PCDA NEW DELHI
16. PCDA(AF) DEHRADUN
17. PCDA(AF) NEW DELHI
18. PCDA(BR) DELHI
19. PCDA(NAVY) MUMBAI
20. PCDA(NC) JAMMU
21. PCDA(O) PUNE
22. PCDA(P) PRAYAGRAJ
23. PCDA(R&D) HYDERABAD
24. PCDA(R&D) NEW DELHI
25. PCDA(SC) PUNE
26. PCDA(SWC) JAIPUR
27. PCDA(WC) CHANDIGARH
28. PCDA(CC) LUCKNOW

Scoring - Matrix											
DOs II MR %		TA/DA		Tender memo		Complaints		FSA		Concurrent Review	
%	marks	%	marks	%	marks	%	marks	%	marks	%	marks
> 1.0	5	> 2.0	5	> 8.0	5	> 60	5	>=30	5	> 4.0	1
0.75-1.0	4	1.5-2.0	4	6<=%< 8	4	46-60	4	15<=%< 30	4	3<=%< 4	2
0.5-.75	3	1.0-1.5	3	4 <=%< 6	3	31-45	3	10 <=%< 15	3	2 <=%< 3	3
0.25-.5	2	0.5-1.0	2	2 <=%< 4	2	16-30	2	5 <=%< 10	2	1 <=%< 2	4
< 0.25	1	< 0.5	1	< 2.0	1	< 15	1	< 5	1	< 1.0	5

Manual Rejection % =

Total Manual Rejections
Total Processed/Accepted DOs II

Complaints /Grievance % =

Outstanding complaints
Total Complaints(OB+ Receipts)

TA/DA % =

Pending TA/DA
Total No. of IRLAs

FSA =

Pending FSA Cases
Total No. of IRLAs

Tender Memo % =

Outstanding Tender memos
Total No. of IRLAs

Concurrent Review % =

IRLAs reviewed in the month
Total No. of IRLAs

DAD Capital Projects & Capital Budget related monitoring

Sl.	Nature of Monitoring Work	Timeline	Marks	Remarks / Justification
1	Monitoring of Sanctioned Capital Projects			PDC is prescribed in Admin Approval based on cost of the project. The finalization of contract takes longer period due to delay in site clearance/ soil testing/ tree cutting etc. leading to time overruns. Monitoring at local level by PCDA/CDA shall minimize such time overruns.
	If project is executed and completed	As per PDC	5	
	If PDC is exceeded by	3 months	4	
		Between 3-6 months	3	
		Between 6-9 months	2	
		Between 9-12 months	1	
Beyond 12 months	0			
2	Monitoring of Capital Projects at AON/Recee Board stage			The submission of Board Proceedings and Approximate Estimate by the user on time (03 months) will avoid time and cost overruns associated with the project. Sometimes, users take more than a year to submit BPs & AE. Even observations /deficiencies in BP/AE are not addressed in time bound manner because of involvement of other agencies viz MES etc.
	If Board Proceedings (BP) & Approximate Estimates (AE) is submitted to HQrs office for sanction of CFA.	Within 3 months of AON/Recee Board	5	
		Between 3-6 months of AON	4	
		Between 6-9 months of AON	3	
		Between 9-12 months of AON	2	
		Between 12-15 months of AON	1	
Beyond 15 months of AON	0			
3	Monitoring of Capital Projects where Land is available			There are cases where case for AON/Recee Board is not forthcoming from user PCDA /CDA after land transfer even after a gap of 02-05 years mainly due to proper handing taking over issue demarcation and non construction of boundry wall on the transferred land. Further, getting Rough Cost Estimates from MES is a major issued faced by user PCDA/CDA.
	If case for AON and constitution of Recee Board along with Rough Cost Estimates is submitted to HQrs office	Within 3 months of Land sanction	5	
		Between 3-6 months of Land sanction	4	
		Between 6-9 months of Land sanction	3	
		Between 9-12 months of Land sanction	2	
		Between 12-15 months of Land sanction	1	
Beyond 15 months of Land sanction	0			
4	Monitoring of DAD Capital Expenditure (Capex)			Capex is being monitored by Ministry of Defence , Ministry of Finance and Cabinet Secretariat/PMO on regular basis due to thrust of the Govt on such expenditure. This has been reiterated and Capex has been proposed to be increased in Budget 2023-24. Therefore regular monitoring of Capex is required.
	80-100 % expenditure after release of Budget	Within 02 month of release by HQ	5	
	60-79 % expenditure after release of Budget	Within 02 month of release by HQ	4	
	40-59 % expenditure after release of Budget	Within 02 month of release by HQ	3	
	20-39 % expenditure after release of Budget	Within 02 month of release by HQ	2	
	10-20 % expenditure after release of Budget	Within 02 month of release by HQ	1	
Less than 10 % expenditure after release of Budget	Within 02 month of release by HQ	0		