

**Manual 3**  
**Procedure followed in decision-making process**  
[Section 4(1)(b)(iii)]

S. No.	Activity	Level of Action	Time Frame
1.	To receive letter/File and put a diary number	Diary Clerk	Same day
2.	To mark letter/file to concerned AFA	Dy. FA	Same day
3.	Examination of the proposal on separate internal notes of Finance	AFA	8 working days
4.	Examination of proposal put up by AFAs	Dy. FA / Jt. F.A.	8 working days
5.	Examination of proposal put up by Dy. FA / Jt. F.A.	Addl. F.A./ Director (Finance)	10 working days
6.	Approval of proposals put up by Addl. FA	FA	10 working days

**Internal Audit**

Procedure for conducting audit inspection: -

S.No.	Activity	Level of Action	Time Frame
1.	To initiate proposal for conducting audit inspection out of the annual programme approved by the Financial Adviser to prepare annual/ quarterly/ monthly audit Plan in regard to different functional units and activities of the Council. <ul style="list-style-type: none"> <li>• Draw up Annual Audit Plan</li> <li>• Draw up quarterly Audit Plan</li> <li>• Determine Auditable areas.</li> <li>• Communicate Audit programmes.</li> <li>• Carry out Audit.</li> <li>• Draft Audity Report.</li> <li>• Approve Audit Report</li> <li>• Issue Audit Report.</li> <li>• Follow up Audit Report for settlement.</li> </ul>	Junior Audit Officer (H.Q)	Same day
2	To submit above proposal to Audit Officer /Sr.Audit Officer for seeking approval of the Director (Fin.)	Junior Audit Officer (H.Q)	Do
3	To give his recommendations to Joint (Financial Advisor)	Audit Officer/Sr. Audit Officer	One day
4.	To study the proposal and submit to the Director (Fin.) for his approval	Joint (Financial Advisor)	One day
5	To approve the proposal	Addl. F.A. / Director (Finance)	One day
6.	To draft of letters for the Head of Department concerned and audit team intimating about the proposed inspection	Junior Audit Officer (H.Q)	One day
7.	To approve above letters and sign	Audit Officer/Sr. Audit	Same day

		Officer	
8	To get the letter faired, signed from Audit Officer/Sr.Audit Officer and issued	Junior Audit Officer (H.Q)	Same day
9	To conduct inspection	Audit team comprising AAO/JAO and Auditor	15 to 20 working days depending on work load
10	To draft audit report and submit to Audit officer/Sr. Audit Officer for scrutiny and correction.	Audit team comprising AAO/JAO and Auditor	5 working days
11.	To make a scrutiny and correction of above draft audit report	Audit Officer/Sr. Audit Officer	2 working days
12.	To get the report typed	Typist	3 working days
13	To get the typed report checked the team	Asstt.Audit Officer of the team concerned.	2 working days
14.	To submit audit report	Junior Audit Officer (H.Q)	Same day
15.	To further submit to Joint (Financial Advisor) for perusal and his comments	Audit Officer/Sr. Audit Officer	One day
16	To submit to the Director (Fin.) with his comments	Joint (Financial Advisor)	One day
17.	To submit to the Financial Adviser for his approval	Addl. F.A. / Director (Finance)	One day
18.	To accord his approval	Financial Advisor	Two days.
19	To issue the report	Junior Audit Officer (H.Q)	One day.

**Procedure for making a scrutiny of pay fixation and leave accounts of the retiring/deceased employees: -**

S.No.	Activity	Level of Action	Time frame
1	To receive file and put a diary number	Diarist	Same day
2.	To submit file to Assistant Audit Officer for marking to the available auditors	Do	Do
3.	To scrutinize pay fixation and leave accounts and submit to the Assistant Audit Officer for further checking.	Auditor	3 working days
4.	To re-examine pay fixation and leave accounts	Assistant Audit Officer	2 working days
5.	To make a test check of the scrutiny of pay fixation and leave account made by the auditor and Assistant Audit Officer.	Audit Officer/Sr. Audit Officer.	2 Working days
6.	To return the file, if pay fixation is not in order, with suitable observations for correcting the same. Otherwise also, if same is in order and employee is group "B", "C", or "D" file is returned.	Diarist	Same day
7.	To submit file to Joint Financial Advisor, if employee is Group "A"	Diarist	Same day
8.	To give approval of the pay fixation checked, if employee is group "A" of	Joint Financial Advisor	One Day

	the level below deputy secretary/ deputy director, otherwise file is marked to Addl. Financial Advisor.		
9	To accord his approval to all cases involving personal matters of the officers of the level of Deputy Directors and equivalent, otherwise submit file to the Financial Adviser.	Addl. F.A. / Director (Finance)	One Day
10.	To accord approval to all cases involving personal matters of the Director level officers and above.	Financial Adviser	One Day
11.	To return the file to the concerned establishment	Diarist	One day.

**Procedure for settling audit observations: -**

S.No.	Activity	Level of Action	Time Frame
1	To receive reply and put a diary number	Diarist	Same day
2.	To submit reply to Assistant Audit Officer (H.Q) for marking to the auditor concerned	Diarist	Same day
3.	To scrutinize the reply and submit to the Assistant Audit Officer (H.Q)	Auditor Concerned	Three working days
4.	To make further scrutiny with his recommendations.	Assistant Audit Officer (H.Q)	Three working days
5.	To examine the recommendations of the Assistant Audit Officer keeping in view the audit observations and reply furnished.	Audit Officer	Two working days
6.	To approve to drop the para, if irregularly was procedural; otherwise submit to Joint Financial Advisor consideration and approval.	Audit Officer	Two working days
7.	To submit file to the Addl. F.A. / Director (Finance) if there is financial irregularity for his approval to drop the para.	Joint Financial Advisor	Two working days
8.	To accord his approval to drop the para in the file as submitted above.	Addl. F.A. / Director (Finance)	One day.

***Budget Process in NDMC***

In pursuance of NDMC Budget Regulations, 2010, budget estimates shall be presented before the Council by the Chairperson, NDMC for approval on or before 15<sup>th</sup> day of January every year. The Revised Budget Estimates shall be adopted by the Council, as far as possible, by the 31<sup>st</sup> day of January of the year and Budget Estimates of ensuing year on or before 31<sup>st</sup> of March every year. Circular inviting proposal for Revised Estimates of the current year and Budget Estimates for the ensuing year is issued by the Budget Branch generally in the

month of August with the stipulated date for submission of proposals by the end of September every year. After compilation of proposals received from various executing departments, detailed discussions are held at the level of Financial Advisor/ Director (Finance) with the concerned Heads of Department to finalise the Revised Estimates and Budget Estimates. Proposals are also invited from the MLAs of the two legislative assembly constituencies in the NDMC area & members of Council and duly incorporated in the budget proposals. Thereafter the budget estimates for receipt and expenditure are consolidated in the following statements:-

<b>Statement No.</b>	<b>Description</b>
I (BUD-3)	Summary of Budget
II	Position of New Delhi Municipal Fund (NDMF) and Segment Funds
III (BUD-5)	Summary of Function Group wise Budget
IV (BUD-7)	Summary of Function wise Budget
V (BUD-4)	Major Accounts Head wise Budget
VI (BUD-2A)	Minor Account Head wise Budget
VII (BUD-6)	Summary of Field wise Budget
VIII	Detailed Statement of Receipts
IX	Detailed Statement of Expenditure
X	Details of Capital Expenditure/ Capital Work-in-Progress
XI	Detailed Statement of Plan Receipts
XII	Detailed Statement of Plan Expenditure
XIII	Schedule of Rates of Tax/ Electricity & Water Tariff/ User Charges
XIV	Position of Trust or Agency Funds