QUALITY MANUAL

AID ACCOUNTS AND AUDIT DIVISION (AAAD)
DEPARTMENT OF ECONOMIC AFFAIRS
MINISTRY OF FINANCE

AAAD		QUALITY MANUAL	
NOTICE		Doc. No. : **Q M 1.1**	
		Issue No. : **0**	
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NOTICE

This is the QUALITY MANUAL leading the Quality Management System established in the Aid Accounts and Audit Division (**AAAD**), for the scope of operation mentioned within.

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- The members of **AAAD** are encouraged to react/suggest points for the improvements of the QMS. However, any change in the Quality Manual is treated as valid only if formally approved.

- The Management Representative (**MR**) can be approached for any clarification or doubts.

- This manual is approved on the **Fifteenth of September, 2004.**

Controller of Aid Accounts and Audit

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REVISION RECORD

The following is the compilation of amendments done in the Quality Manual.

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DISTRIBUTION LIST

1.   The following is the approved distribution list of the "**Controlled copies"** of the **Quality System Documents.**

S No.	Name of Quality system Document	Covering	Controlled copy released to	Remarks
1	**Quality Manual**	• Description of the QMS Principles • Leading the QMS • Quality Policy • Scope of QMS • Documented (ISO Mandatory) Procedures	CAAA MR (Note 2) JCA	Note 1
2	**Procedure Manual**	• Overview, Role and structure of AAAD • Operating Procedures • Activity descriptions • Process contents of activities • Operational Records Keeping	CAAA MR (Note 2) JCA DCA1 DCA2 DCA3 Section Heads	Note 3

Note 1 **:**   An uncontrolled copy (by way of photocopy of valid controlled copy, as on date) shall be released to the certifying bodies.

Note 2 :   This copy is meant for the use of any other person as required. But, this is physically available with the Management Representative (MR).

Note 3: - This copy is available only with 'read facility' at the desktop of all computers.

Note 4 :   These are the activities carried out by AAAD during the operation and are normally   referred to as PROCEDURES. Hence, this compilation is called as 'Procedure Manual'.

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ORGANISATIONAL BACKGROUND

1. The organisation, Aid Accounts and Audit Division, referred as **AAAD**, is one of the divisions of the Department of Economic Affairs under the Ministry of Finance, Government of India.

2. Government of India, through bilateral, and multilateral agreements, takes external assistance by way of loans / grants. The assistance/aid may be for the programme/projects implemented directly by the Central/ State Government or for non-government bodies where GOI is a guarantor.

3. Generally these aids are not utilised/disbursed in one go, but, disbursed at various stages of the project. Similarly, the repayment generally starts after the expiry of moratorium period.

4. Since GOI is involved, directly or indirectly in utilisation and debt servicing of this assistance, AAAD is responsible to maintain and control the accounts of this assistance.

5. The Ministry of Finance, Department of Economic Affairs consists of many operational wings addressing various requirements of Economy.

6. One such wing of Department of Economic Affairs is "External Finance Wing" which has the following divisions:

    (1)   CM & ECB Division
    (2)   FT & Investments
    (3)   EEC
    (4)   Administration Division
    (5)   Currency & Coinage Division
    (6)   Japan & UN Division
    (7)   ADB; Infrastructure and PMU Division
    (8)   Fund Bank Division

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(9)   Aid Accounts and Audit Division

(10)   Economic Division

7.   Each Division is headed by a "Joint Secretary" and is directly reporting to the External Finance Wing headed by an "Additional Secretary" as illustrated in Section QM 10.3.1.

8.   The Aid Accounts and Audit Division is headed by the "Controller" of the rank of Joint Secretary and is supported by a set of officers and staff.

9.   In addition to accounting of External Aid and other related issues, the audit of import licenses issued to registered exporters under EXIM Policy by the Ministry of Commerce, GOI as Export Promotion, is also the responsibility of AAAD and is functioning from the office of Controller, AAAD.

10.   For the purpose of compilation of Central Government receipts and expenditure on a monthly basis and onward submission to the Controller General of Accounts (CGA) towards records keeping on behalf of the Government of India (GOI), a PAO is also functioning and interacting with AAAD as needed.

11.   **The established QMS, however, does not cover the above mentioned two functions, i.e. EP Audit and PAO, under the scope.**

12.   Thus, AAAD is an integral part of GOI functioning at the location indicated.

13.   The officers and staff are GOI employees and are governed by the regulations, responsibilities and obligations of the positions they hold.

14.   The Controller (CAAA) is mainly supported by an immediate team of Joint Controller (JCA) and three Deputy Controllers (DCA). This team, in turn, is further assisted by Accounts Officers (AO) suitably grouped in section wise arrangement.

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15.	-The soft copy and hard copy of staff strength (as sanctioned) and the current strength is readily available with Shri Hemant Kumar of Disb I and Shri Naresh Kumar AAO of Administration section respectively.

16.	Since the external bilateral and multilateral agencies interact with the project authorities through AAAD, the functional efficiency of AAAD is very important to build a "reputation" and "image" with the donors/agencies.

17.	AAAD's past record is very impressive and attractive. In fact, certain external agencies have identified AAAD as a model for training their members.

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OPERATIONAL ARRANGEMENT

1. AAAD is responsible for drawing, accounting, managing and servicing of external loans/assistance taken by GOI from multilateral/bilateral funding agencies for implementing various developmental/social projects. This external assistance may be in the form of cash, commodities and technical know-how. At present, there are more than 25 multilateral/bilateral funding agencies providing external assistance through more than 1300 active loans/grants. Each funding agency has different systems/procedures/rules for disbursing/maintaining/ recording the external debt.

2. In a nutshell, the role of AAAD can be summarised as:

   - Acting as an interface between the funding agencies, various Ministries of GOI and the beneficiaries/project implementing agencies.

   - Debt recording and management covering:

     - Maintaining and recording loan agreements
     - Handling disbursements
     - Raising demands and recovering GOI dues from the importers where the imports have been financed out of external funding
     - Debt servicing of Government loans
     - Advising Plan Finance-I Division under Department of Expenditure for release of funds to State Governments in relation of projects related with external funding
     - Debt reporting to international funding and monitoring agencies

   - Preparation of sovereign external assistance receipt and debt service budget for inclusion in GOI budget document.

   - Publication of external assistance brochure on an annual basis

   - Web-publication of sovereign external debt portfolio

3. --The Aid Accounts and Audit Division is organised into three Group i.e. Disbursement Group, Debt Service Group, Co-ordination Group. Each group is organised into Sections for functional efficiency.

   -(a) Disbursement Group has three sections viz Disb I, Disb II and Disb III.

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-(b) Debt Servicing Group has three section viz Debt Servicing, R&I and EP Audit (EP Audit does not fall under the scope of QMS).

-(c)Co-ordination Group has three sections viz Co-ordination, EDP and PAO(A/Wing). PAO(A/Wing) also does not fall under the scope of QMS.

4. The sections in Disbursement, Debt Service and Co-ordination Group deal with all matters relating to

Arranging of External aid receipts, under loans/grants and accounting of such receipts

Arranging of repayment/interest payment/premium/commitment charges payment etc.

Preparation of Budget Estimates for receipts under external loans/credits/grants, repayment of principal and payment of interest premium and commitment charges under loans/credits

Laying down accounting procedures for each Loan/ Grant Agreement/Preparation External Broucher.

Recovery from importers, of Rupee equivalent of foreign currency payments made against foreign loan/credits and grants under direct payment procedure.

The incoming and outgoing papers are handled and routed though Co-ordination Section.

5. The EP Audit Section carries out audit of export incentives availed by registered exporters covered by different types of licences, such as import replenishment licences, advance licences, export promotion Capital Goods licences etc.

6. EDP Section is responsible for maintenance of data on External Aid in two different systems i.e. ICS and CS-DRMS and generation of various MIS reports using the computerised system.

7. The entire external assistance taken by GOI can be classified in its characteristics as under:

- Loan and Grants
- Government and Non-government

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- Multilateral and Bilateral
- Single state and Multi-state

8. The Accounts Wing is responsible for the final compilation of external assistance transactions in the accounts of Government of India. The Accounts wing, known as the PAO of AAAD is responsible for the Account 'Classification' and reconciliation.

9. The PAO compiles the accounts on monthly basis in the form of reports and forwards to CGA.

10. The external assistance that is directly taken by GOI falls under the category of Government, whereas the external assistance given by the donors directly to non-government agencies with GOI as guarantor are classified as non-government.

11. The external assistance agreements duly signed are received by AAAD from the concerned Credit Division in Ministry of Finance. Based on the terms and condition of the agreement, disbursements and repayments are made by/to the donor agencies.

12. A typical external assistance cycle comprises of
    - Commitments and Amendments
    - Disbursement cycle (initial 3-5 years)
    - Repayment cycle (5-25 years)
    - External assistance commitment (recorded in foreign currency)
    - Equivalent records maintained in INR for accounting in the government's book.

13. In addition, AAAD generates a budgetary proposal every financial year contributing data towards Annual Economic Survey report published by MOF and Proposals towards the up-coming Financial Budget.

14. As a link between the donor and the projects, AAAD is responsible to process the disbursement claim in due time period and release Additional Central Assistance (ACA) to projects through PF-I and State Governments.

15. The external Assistance Agreements are first updated in the Master of the ICS software which actually function as the master account book, whereby maintaining the status of various loan/aid.

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16.   Another major function of AAAD is to provide data relating to external assistance for answering Parliament Questions directly or indirectly.

17.   The entire responsibility of discharging debt service liability of Government loans on due date rests with AAAD.

18.   Tracking of exchange rate variation/adverse balances.

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BUSINESS PROFILE

1. AAAD is functioning as a division under the MOF as outlined in organisation background.

2. The operational control of AAAD is carried out through the organisational arrangement headed by the Controller. The hierarchical arrangement of AAAD is as presented in QM 10.3.1.

3. Physically the AAAD is functioning at the 5th floor, `B' Wing, Janpath Bhavan, New Delhi - 110 001.

4. For effective functioning, AAAD is organised into six Sections, and two additional sections (PAO and EP Audit sections that are excluded from the scope of QMS). The role and functional coverage of these sections are as presented in page 3 herein.

5. The incoming and outgoing papers are handled and routed by the "Inward" and "Dispatch" functions of the administration, that is attached to one of the three Disbursement Section.

6. The functioning of AAAD is mainly supported by two important computer system:

   Commonwealth Secretariat Debt Recording and Management System (CS-DRMS)
   Integrated Computerised System (ICS)

7. CS-DRMS is **Commonwealth Secretariat Debt Recording and Management system** mainly used to record and monitor external debt portfolio. This serves as a good information source for future debt service cost analysis and planning.

8. Considering the facilities and promptness required, an on-line computerised System called "Integrated Computerised System" (ICS) is developed with necessary compatibility with CS-DRMS for data sharing. (For an outline on ICS see QM 2.7)

9. The Internet era provides possibilities of instant information. Keeping pace with the trend, AAAD also maintains a web site that provides e-link to various agencies. The web site is expected to reduce the cycle time for document flow and information flow.

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10. The web site is hosted through National Informatic Centre (NIC) of Ministry of Information Technology and is updated regularly.

11. The operation of AAAD caters to the main function of External Debt Accounting in the form of

    Commitment and amendments
    Disbursement
    Debt service payment
    Data consolidation
    Accounting in loan currency and rupee equivalents

12. The process varies slightly from case to case. But, a general typical flow of events is as outlined in QM 2.6.

13. The operation of AAAD is overall controlled by CAAA. The established Quality Management System covers all vital operational elements and governed by ISO 9001 : 2000.

14. The coverage and overview of the QMS is outlined in QM 4

15. The documentation controlling the AAAD functioning as well as the QMS are outlined in **"Document Control "** Procedure **QM 9.1.**

16. As a result of the QMS and as warranted by the ISO 9001: 2000 the Quality Records are maintained as outlined in **"Records Control " Procedure (QM 9.2).**

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Disbursements	Debt Servicing	Coordination	EDP	R & I	PAO	E P Audit
Activities related to Grant.	Activities related to Donor Demand Advice	Preparation of Budget	Upkeep of the ICS and CS-DRMS	Receipt and distribution of all **inward Dak** and despatch of all **outgoing Dak.**	(**Not under scope of QMS**)	(**Not under scope of QMS**)
Activities related to claim processing	Activities related to intimation of repayment	Preparation of External Assistance Brochure on yearly basis	Solving day to day problems of the AAAD staff on ICS		Monthly **Accounts consolidation** to C.G.A.	Interpretation of EXIM Policy
Educate to PA's		Providing Statistics to external agencies/Credit Divisions	Close interaction with IT consultants and vendors of hardware and software	**House keeping**		Monitoring E.P. Audit results
Project Management	Activities related to debt service sanction.	Parliament Questions and related references	Website updation		Preparation of **S.C.T.** and Finance accounts	Audit of import licences issued under special schemes like REP/Advance licences;
Activities related to RBI Debit Advice	Budget preparation	Systems Audit		Control of Group D staff.		
Activities related to R F Application and disallowance	Issue of Sanctions and coordination with Banks	Activities relating to Govt/non-Govt consolidation of Budget for sending to budget Division				
Activities related to importers	Writing off of adverse balances.	Preparation of Appropriation accounts General Administration of the office				
Activities related to GFT and Donor Payment Advice						
Budget preparation						
ACA Release recommendation						

Note : Shaded functions are not under the scope of QMS.

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ABBREVIATIONS

AAAD	Aid Accounts and Audit Division
ACA	Additional Central Assistance
ADB	Asian Development Bank
AFF	A F Ferguson & Company
AMC	Annual Maintenance Contract
BIS	Bank of International Settlements
CA	Controlling Authority (QM 9.2)
CAAA	Controller of Aid Accounts and Audit
CAS	Central Assistance System
CDB	Common Data Base
CGA	Controller General of Accounts
CS-DRMS	Commonwealth Secretariat Debt Recording and Management System
DCA	Deputy Controller of Aid Accounts and Audit
DSPS	Debt Servicing Payment & Sanctions
DFID	Development of International Development
DEA	Department of Economic Affairs
EC	European Community
EDP	Electronic Data Processing
FMC	Facility Management Contract
FMS	Facility Management Services
GFS	Government Financial Statistics
GFT	Government Foreign Transaction
GOI	Government of India
ICS	Integrated Computerised System
IDA	International Development Association
IDRBT	Institute for Development and Research in Banking Technology
IBRD	International Bank for Reconstruction & Development
IFAD	International Fund for Agriculture Development
IMF	International Monetary Fund
INFINET	Indian Financial Network
INR	Indian Rupee
ISO	International Standardised Organisation
JCA	Joint controller of Aid Accounts & Audit
JBIC	Japan Bank for International Co-operation
KFW	Kreditanstalt Fur Wilderaufbau
LAN	Local Area Network
MIS	Management Information System
MOF	Ministry of Finance
MR	Management Representative
MRM	Management Review Meeting
NAM	Network Access Module

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NIC	National Informatics Centre
OECD	Organisation for Economic Co-operation and Development
OPEC	Organisation of Petroleum Export Community
PA	Project Authority
PAO	Pay and Accounts Office
PF-I	Plan Finance Division-I
PMU	Project Monitoring Unit
PQ	Parliament Question
P&T	Post & Telegraphs
RBI	Reserve Bank of India
RF/Spl Acct	Replenishment Fund /Special Account
RA	Replenishment Application
SCT	Statement of Central Transactions
SFMS	Structured Financial Messaging System
TA	Technical Assistance
TCC	Transaction Confirmation Code
UNDP	United Nations Development Programme
UNICEF	United Nations Children's Fund
UPU	Universal Postal Union
WA	Withdrawal Application
WFP	World Food Programme
WHO	World Health Organisation

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TERMINOLOGY/DEFINITIONS

The following are the definition/brief description of terms used in AAAD functioning:

1. Agreement

The formal Aid Agreement between the funding agency and the Government of India (GOI) with GOI either as a borrower/guarantor.

2. Claim

The reimbursement / direct payment request in the prescribed format by the user body with the necessary documentary support.

3. Recommendation

Formal communication to PF-I Division for release of ACA to State Governments after due evaluation of the claim.

4. PF-I

Plan Finance-I Division of Department of Expenditure in MOF who is the ACA sanction/issue authority.

5. ACA

The Additional Central Assistance (ACA) that the State Government is eligible to receive from External Aid Receipt of the GOI.

6. GFT

Government Foreign Transaction Advice from the Reserve Bank of India (RBI), DEIO, Mumbai to RBI, New Delhi for crediting AAAD's account with Indian Rupee equivalent of the foreign currency received on account of External Aid.

7. RBI Debit Advice

Advice sent by AAAD to RBI, DEIO, Mumbai for debiting the US Dollar denominated Revolving Fund Special Account equivalent to the claim received from the project authorities/beneficiaries.

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8. **ACA Sanction**

    The Authority letter issued by PF-I Division to PAO, Department of Expenditure to effect transfer of funds from the Central Government to the State Government.

9. **Payment Advice**

    Advice sent by the Donor to the Borrower intimating the details of disbursement made from the loan/grant funds, based on the claim/Letter of Authority/Letter of Credit.

10. **Withdrawal Application**

    Request in the prescribed format sent to Donor by AAAD for withdrawing funds from the loan/grant account.

11. **Special Account**

    US Dollar denominated account opened with RBI, DEIO, Mumbai for each loan/grant where the agreement provides for advance withdrawal as a Revolving Fund.

12. **Demand Advice**

    Notice sent by Donor to AAAD demanding payment of the amount due under the loan agreement.

13. **Intimation of Repayment**

    Intimation sent by the designated commercial bank to RBI, PAD, Delhi for credit of the Indian Rupee equivalent of the foreign currency remitted to the Donor to their account as per Debt Service Payment Sanction (DSPS) issued by AAAD.

14. **Donor**

    Bilateral/multilateral institutions granting External Aid.

15. **DSPS**

    Debt service payment sanction authority issued by AAAD on designated banks to remit foreign currency towards External Debt servicing.

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PROCESS FLOW

1.   The AAAD operation mainly deals with Sovereign External Aid extended by funding agencies/institutions to the Government of India (GOI) for funding various project activities in India. The main responsibility of AAAD is to co-ordinate with all the agencies concerned and the donor and to maintain the accounts of external aid flows.

2.   In view of the above, the main operational process consists of disbursement, repayment, accounting and reporting, value monitoring, data updation and statistics. In each of these functions there are one or more sequential activities involved. Since the grant/loan process from the external agency to the user authority is with the objective to aid and support the project/user authority, the flow of events is more or less same in most of the cases. However, there are variations in the terms and conditions of agreements with the funding agencies/institutions.

3.   Therefore, a varied style of handling the loan accounts is practised at AAAD. Overall a computerised support system (Integrated Computerised System called as ICS) is established to maintain the loan/grant accounts.

4.   Since many of the activities are similar, the sequence also is treated as similar. The entire set of external agencies is suitably grouped under four sections for handling these cases separately. In other words, the activity sequence in one of the sections may be nearly or fully identical with that of the other section except for the name and source of the Donor.

5.   As above, the operational variations between case to case of loan agreement is an important matter and clearly known to the functional authority handling the cases.

6.   In line with the above description, in order to understand the general operational flow of events, the following **operational sequences** are defined. (These are typical in nature and vary slightly in actual performance style from case to case).

Operational Sequences

7.   The operational sequence followed at AAAD with respect to external assistance is briefly discussed below.

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Pre-agreement support

8. AAAD offers their comment as required on the draft loan/grant agreements before negotiation begins between MOF/DEA (borrower) and the lender, keeping in view overall Debt Management in relation to currencies, interest rate, maturity etc

Receipt of Agreement

9. When the agreement is formally signed between GOI and the donor, a copy of the same is supplied to AAAD. AAAD is responsible for executing various terms and conditions of the agreements relating to disbursement, repayments, accounting and recording.

Master Updating

10. For handling the agreement the computer support by way of ICS is established (for details see QM 2.7). This computerised system is comprehensive in nature and is able to monitor the status of loan/grant as required. But, this needs "one time initiation" in the form of a master, which actually contains the basic details of the external assistance agreement. Each agreement is identified by a unique number and is updated in the master by the EDP Section.

Claim Processing

11. The activities that relate to document/information flow of claims submitted by the project authorities/beneficiaries of the external assistance are grouped under this category. These activities are critical in nature as the entire disbursement/fund flow is based on this document/information. These activities are:

Submission of claims by the Project Authorities to AAAD
Recommendation / Rejection of claims by AAAD
Submission of withdrawal/replenishment application by AAAD to the funding agencies

12. The agencies involved in these activities are:

    (1)   R.B.I

    (2)   Project authorities

    (3)   AAAD

    (4)   Funding agencies

Disbursement

13. The first phase of the external assistance cycle is the disbursement which, in turn, consist of one or more cycles of a chain of events. These chains of events are like claim processing, debit to special account, receipt of funds, recommendations for ACA release etc.

14. All the activities that involve document/information/funds flow from the funding agencies to the project implementing agencies fall under this category. Such activities are based on the withdrawal/replenishment application submitted by AAAD to the funding agencies.

15. Since the activities in this category effect the funds flow between agencies, these are treated as sensitive. These activities comprise of :

    Transfer of funds by the funding agencies into AAAD's account at RBI (including special account of the project).
    Transfer of funds from special accounts to AAAD's account at RBI.
    Receipt of disbursement notice (Donor Payment Advice) from the funding agencies.
    Acknowledgement of receipt of funds (Government Foreign Transaction) from funding agencies in AAAD's account sent by RBI to AAAD.
    Issue of recommendation for ACA release (ACA recommendation) for releasing funds by GOI to the State Govt.
    Issue of ACA sanction advice by PF-I Division of Department of Expenditure for transferring the funds to State Governments.
    Issue of advice by the PAO (Expenditure) to RBI, CAS, Nagpur for transferring the funds to the State Governments.
    Transfer of fund by RBI, CAS, Nagpur to the State Governments.
    Release of funds to project authorities by the State Governments

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16.   The agencies involved in these activities are:

        Funding agencies (Donor)
        AAAD
        RBI
        Ministry of Finance
        State Governments
        Project Authorities

Debt Servicing

17.   The process of disbursement continues till the completion of project activities or terminal date of disbursement, whichever is earlier. The repayment begins according to the terms and conditions of the external assistance agreement. This function of AAAD towards the repayment is very crucial in the sense that the due dates of payments, the functioning and availability of banking facilities at both the ends and the currency fluctuations are all very important in deciding upon the repayment. Even though the donor sends demand advice, AAAD is responsible for initiating action for debt service payment.

Repayment/including interest payment/other charges

18.   The activities involving document flow of repayments made by AAAD to the funding agencies are grouped under this category.

        Receipt of demand advice from funding agencies
        Issue of sanction (Repayment sanction advice) by AAAD to nominated bank to make payment in foreign currency.
        Receipt of intimation of payment by AAAD and RBI from the nominated banks.
        Release of Rupee fund by RBI to the nominated domestic banks from AAAD's account at RBI

19.   The agencies involved in these activities are:

        Funding agencies (Donor)
        Correspondent Bank/Donor Bank
        AAAD
        RBI
        Nationalised Banks

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Data Updation

20.   ICS is designed in a manner that any processing done through it immediately updates the status with various facilities for usage in various combinations. Since these updations are done automatically as and when the process is executed, the scope of manual errors and mistakes are minimised. The authorities for approval of various functional activities are retained with the Section Heads to ensure correctness and accuracy before approving any process.

21.   The documents used for data updation are:

Loan/grant agreement
Cancellation/ amendment to agreement
Claims
RBI Debit advice
Disallowance/rejection/approval of claims by Donor
Donor payment advice from Donor
Government Foreign Transaction from RBI
Donor Demand Advice from Donor
Intimation of repayment from Banks
List of holidays in Bank in India/Foreign Banks
Daily exchange rate from RBI

Reporting and Statistics

22.   The updated data in ICS, agreement wise is available in the form of loan/grant master in the computerised system. AAAD send monthly, quarterly and annual report to CGA (SCT), RBI and MOF for information/reconciliation.

23.   The reports as required can be generated and printed agreement wise, sector wise, project wise, donor wise, payment wise and so on. These information are also used in the form of statistics for various other purposes of future planning (Budget proposal), Parliament Questions and External Assistance Brochure. A number of reports are published on the website for the information of general public.

Special Account

24.   Some loan/grant agreements of select donors requires the borrower to open a special account with the Central Bank (RBI) wherein the estimated

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expenditure for specified period expressed in US $ are withdrawn and deposited by the donor. This account is managed by AAAD to reimburse the expenditure incurred by the project implementing agencies.   The donor periodically replenishes the account based on the request submitted by AAAD. AAAD manages the size of special account deposit within the limit prescribed in the agreement, by surrendering or enhancing the deposit depending upon the requirement of the project activities. The amount lying in special account at the close of loan/grant are refunded to the donor. Special Account is annually Audited by CAG of India.

Reconciliation & Reporting

25.   The PAO section of AAAD is responsible for the "Classification" of the Accounts in appropriate heads (as per Government guidelines) and reconciliation with ICS is needed. After duly completing the Accounting process the PAO consolidates the summary of the transactions based on the RBI vouchers and prepares the monthly accounts and submits to CGA.

Clearing and Closing Account

26.   Loan account is closed for withdrawal on the terminal date of disbursement mentioned in the agreement and loan account is finally closed with the repayment of last instalment of principal to the donor on final maturity as per amortisation schedule. Grant account is closed when the full amount of the grant is withdrawn or on the terminal date of disbursement. Amounts remaining unutilised till that date are cancelled.

Correspondence

27.   During various stages of operations AAAD interacts with various stakeholders including the bilateral and multilateral donors and the project authorities. There are many standardised correspondence, formats for this purpose. In addition, AAAD contacts these agencies through fax/e-mail etc., for any clarification etc.

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OUTLINE OF INTERGRATED COMPUTERISED SYSTEM

1.   The AAAD functions are carried out based on manual book keeping till November 1999. During the financial year 1999-2000 the ICS was launched and the manual entries w.e.f. 01/04/1999 to 31/03/2000 were reconciled with ICS and the ICS was completely online w.e.f. 01/04/2000 i.e. no manual record is available after 01/04/2000.

OBJECTIVE

2.   The Integrated Computerised System ICS) is aimed at maintaining the data on various External Aid flows and status of outstanding debt on a real time basis.

3.   The key objectives of ICS are:

   (1)   Availability of up-to-date/on-line information on external assistance including ACA release

   (2)   Drastic reduction in manual effort

   (3)   Enhance Debt Management capabilities

   (4)   Ensuring timely electronic updation of CS-DRMS database

DESCRIPTION

4.   The ICS is an operational computer software that maintains various ledgers and registers as needed by AAAD for carrying out its functions. The system provides a comprehensive on-line, real-time view of the external debt portfolio of GOI and maintains various ledgers, registers, subsidiary records etc. required by AAAD.

5.   The ICS maintains a Master that contains all the basic information relating to each loan/grant agreement. When a new agreement is signed with donor, the first activity is to create loan/grant Master in the ICS. Any amendments to the provision of the agreement are captured in ICS by updating the master or through cancellation/enhancement screen.

6.   The ICS is controlled and operated with the main server at the EDP and network consisting of client machines with the users of the computerised systems. The ICS consists of three main processes

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(1)   Disbursement process

(2)   Repayment process

(3)   Data compilation process

7.   A brief overview of ICS is given below.
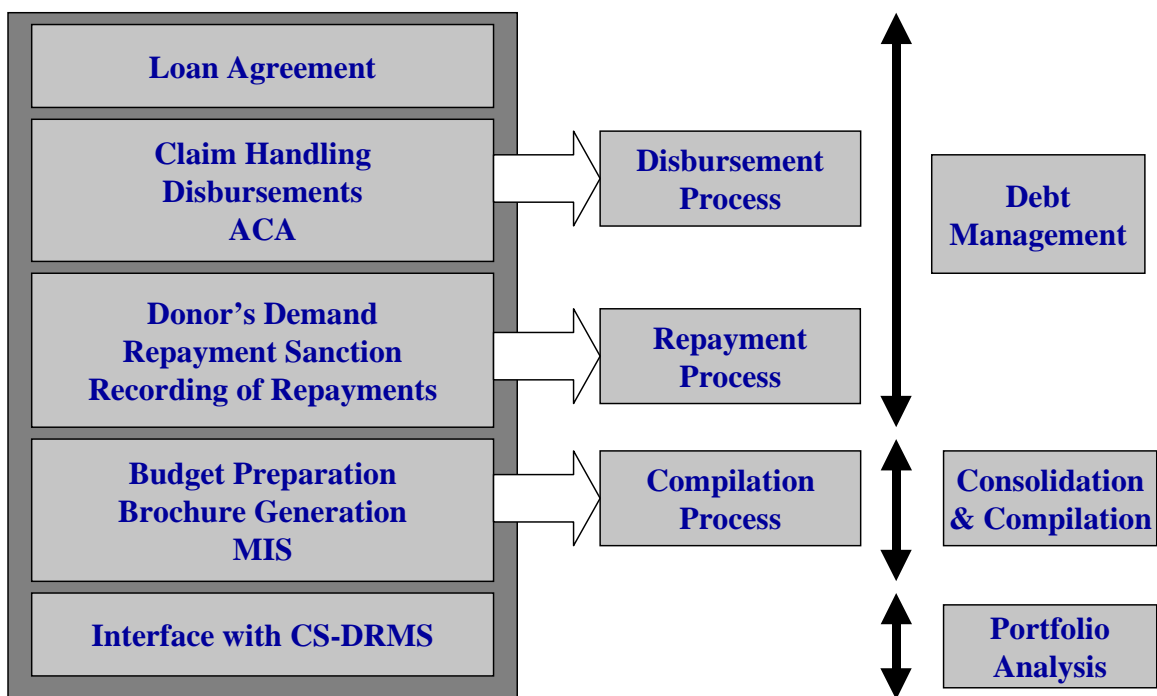
8.   The "Disbursement Process", covers the initiation of the loan account (master updation), claim processing, ACA recommendations/release, withdrawal applications etc.,

9.   The "Repayment Process" covers the donors demand notice, repayment sanctions, repayment and reconciliation with donors and banks.

10.   The "Data Compilation" mainly covers various postings relating to both above processes and other data updation as required, like budgetary proposals, brochure publications etc.,

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Modules

11.   The ICS contains the following modules:

    (1)   Master/control information

    (2)   Loan agreement

    (3)   Claims

    (4)   Disbursements

    (5)   Debt servicing

    (6)   Budget

    (7)   Brochure

    (8)   Reports

        (a)   Ledgers

        (b)   Registers

        (c)   Statements

        (d)   Summaries

    (9)   MIS

Compatibility with CS-DRMS

12.   Initially CS-DRMS was the computerised system maintained for the purpose of portfolio analysis. The database "DRMS" contained the data for the above purpose.

13.   When ICS was developed, the CDB (Centralised Database) was made as the data source for ICS operation.

14.   In order to provide compatibility and to avoid data entry duplication, the ICS provides a built-in module that automatically transfers data to CS-DRMS.

15.   The ICS is designed with a variety of menu options and with a overall possible templates of more than 100 for viewing the reports/queries.

16.   The ICS provides for formal approval of entered data through specified authority levels controlled by appropriate passwords.

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17.   The Section Heads (or function in-charges) are authorised for certain approvals through their passwords.

18.   The EDP is responsible for providing access permissions to staff members as per their duty allocations.

Front-end Correction

19.   In case of some inadvertent entries and wrong approvals, the account operation can be corrected by appropriately putting in rectification entries through the same channel. This is known as "Front-end Correction" and this will involve using the authorised "key password" by the approving authority and a few (formal / informal) justifications. Thus, the approving authority is aware of the frequency and level of "Front-end Corrections" sought by members.

Back-end Corrections

20.   In order to monitor and to develop further requirements of software the access to the database is directly available to the system administrators through their existing systems with suitable key passwords. Any ICS data can be approached through this and corrected. However, a control process titled "Back-end Correction" is established for regulating this.

21.   The ICS caters to the various information needs sought by various associates/ stakeholders as summarised below.

	Agency	**Information**
1	Funding agencies	• Claims received • Claim status • Utilisation • Cumulative un-disbursed balances • Debt outstanding • Limit tracking for each expenditure category • Repayments falling due and cleared • State-wise utilisation
2	Internal monitoring agencies	• Disbursement Profiles • Repayment Profiles • Sector-wise utilisation
3	Reserve Bank of India	• Receiving disbursements

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	Agency	Information
		• Fund transfer to states / Other banks • Special Account management • Repayment profiles • Repayment falling due
4	Nationalised Banks	• Repayment becoming due • Repayments made
5	Project Authorities	• Claim status • ACA status • Demand letter of importer due/outstanding • Status fund deposited for settlement of importers due
6	Central Govt. Departments	• Receipt and repayment budgets • Brochure and key statistics • Disbursement and repayment profile • Utilisation of funds (funding agency, sector, state, ministry wise)
7	State Govt. Departments	• Claim status (awaiting disbursement) • ACA status (recommended but not released and released)

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SCOPE OF QUALITY MANAGEMENT SYSTEM

The Quality Management System established in the Aid Accounts and Audit Division functioning at the following address:

> **Aid Accounts and Audit Division**
>
> **Department of Economic Affairs**
>
> **Ministry of Finance**
>
> **5th Floor, B Wing**
>
> **Janpath Bhawan**
>
> **New Delhi – 110 001**

has the scope of coverage that includes

> **The various functions of External Assistance (Aid/Grants/Loans) handled by the office of AAAD**

and excludes

> **Export Promotion Audit handled by the AAAD office and the accounting(record keeping) and compilation handled by the PAO.**

QUALITY POLICY	Doc. No. : **Q M 3.2**
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QUALITY POLICY

AAAD commits itself to achieve excellence in its services by consistently ensuring timeliness, accuracy and transparency in its operations, adopting best practices and aiming for continual improvement in all areas including technology for ensuring utmost satisfaction to its stakeholders.

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OVERVIEW OF QUALITY OBJECTIVES

1.   For the purpose of monitoring the level of achievements and improvements emerging out of effective implementation of the QMS, the parameters and their measurability are defined and guided by the Quality Policy. These parameters, their computations and the targets aimed are referred to as **Quality Objectives.**

2.   The Quality Objectives evaluate the performance of the QMS vis-à-vis the spirit and intention of the Quality Policy.

3.   The operations of AAAD are guided and controlled by the QMS established within. The QMS is lead by a formally declared 'Quality Policy' (See QM 3.2)

4.   In order to effectively monitor and measure the level of success and the attitude towards the spirit of the Quality Policy, 'Quality Objectives' are identified as described herein.

5.   In line with the essence and spirit of the Quality Policy, two important factors viz. the 'Stakeholder Satisfaction' and 'Continuous Improvement' are monitored.

Stakeholder Satisfaction

6.   In light of the scope of operation, AAAD has the following customer scenario. The organisations/entities, seen as beneficiaries from the operations of AAAD, are considered as the customers/stake holders. They are:

        (1)   Fund Sources/Agencies
        (2)   Fund users/Projects
        (3)   RBI
        (4)   State Governments
        (5)   Ministry of Finance (GOI)and the other line Ministries
        (6)   Nationalised Banks
        (7)   Parliament
    - (8)   - NIC
    - (9)   - PMU/PF-I

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7. The following presents an overview of the customer satisfaction factor :

```
┌─────────────────────────────────┐
│      Complaints register        │
└─────────────────────────────────┘
                │
                ▼
┌─────────────────────────────────┐
│  Stakeholder Dissatisfaction score │
└─────────────────────────────────┘
```
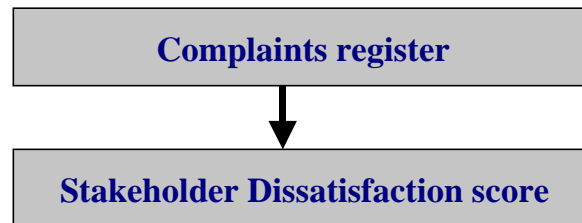
8. The 'Objective of the Quality System' is to monitor the trend of the Stakeholder Satisfaction Factor through displayed graph aiming at noticeable improvement

```
▲
Deficiency Level

│
│
└──────────────────►
Half Yearly Period
```
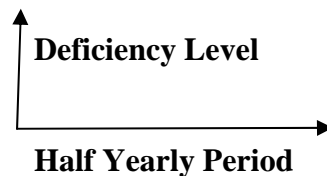
Continuous Improvement

9. In light of the computerised environment for the main business (through ICS), all possible improvement can be grouped in two groups.

    (1) The operation related improvements
    (2) Internal (Human Resources) improvement.

10. With the control of the Human Resources being mainly governed by the Government of India (GOI) regulations and guidelines, the appraisal and consequential actions are all executed through a "Confidential Reporting" system prescribed within the GOI rules and related notifications. In order to encourage focus on quality, monitoring and recognition scheme for individuals is practised as part of QMS as outlined in QM 3.4.

11. The operation related improvements relate mainly to the "Accuracy" and "Timeliness" of the various executions.

12. The following   is the   overview of Continuous Improvement Factor monitoring :
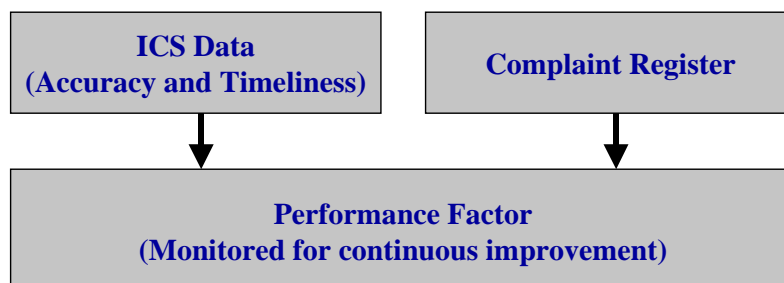
```
┌─────────────────────┐      ┌─────────────────────┐
│     ICS Data        │      │  Complaint Register │
│(Accuracy and        │      │                     │
│   Timeliness)       │      │                     │
└─────────────────────┘      └─────────────────────┘
            │                          │
            ▼                          ▼
┌─────────────────────────────────────────────────┐
│            Performance Factor                    │
│  (Monitored for continuous improvement)          │
└─────────────────────────────────────────────────┘
```

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13. The Quality Objective is to monitor the trends and patterns to identify and focus on areas indicating scope for further improvement, through the noticed Performance Factors.

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DESCRIPTION OF QUALITY OBJECTIVES

Stakeholder Satisfaction

1. In order to assess the level of customer satisfaction generally some form of survey is undertaken. But, in light of the nature of function of AAAD a formal survey is not practicable. The operational role of AAAD generally involves many forms of communication on a day-to-day basis thereby providing the scope of inferring any possible "Customer Dissatisfaction", if at all arising.

2. In light of the above, in order to record any such "Stakeholder Dissatisfaction" a Register called as "Complaint Register" is maintained.

3. Even though it is named as "Complaint Register" it is also used for registering any event leading to possible "Stakeholder Dissatisfaction", in addition to registering the formal complaints, if any.

4. When there is a formal complaint it is registered irrespective of the nature, size, seriousness and media of the complaint.

5. During the course of operation of AAAD activities, the customers interact with AAAD through various correspondences. Their level of satisfaction can be gauged through them.

6. The communications, (generally in the form of letters/faxes and occasionally oral communication) are routed through the CAAA/JCA/DCA prior to reaching the sections.

7. These senior members of the Organisation ensure appropriate entry in the complaints Register (FMT 003) briefing the case or event.

8. For the other lapses/events the CAAA or JCA or DCA of the organisation consider the event and its seriousness. After necessary discussion with the CAAA/MR the event is registered by any one of the above.

9. Any case of complicated event, the JCA / DCA will jointly discuss and decide upon the content of the register entry.

10. A "Deficiency Value Table" (see 10.1.02) approved by JCA/MR for giving score for events, is maintained within the QMS. The likely dissatisfaction score for the entries in Complaint Register shall be as per Part A.

11. The level of stakeholder satisfaction is computed based on the number of complaints and the total value of dissatisfaction score.

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12.   JCA, in light of the above (during the period) interprets the Stakeholder Satisfaction Factor.

13.   This interpretation is forwarded to the MRM through MR for discussion and action as necessary.

14.   This Stakeholder Satisfaction Factor is plotted, displayed and monitored by the MR

Continuous Improvement

15.   The various performance aspects are identified in light of the likely mistakes/shortcomings during operation. These performance aspects are also listed and tabled as part B of the Deficiency Value Table.

16.   The information relating to the Accuracy (by way of number of days taken beyond limits) is available in the ICS.

17.   With the networked environment, MR summons the details relating to the above either from the ICS database or from other Registers maintained for this purpose.

18.   Guided by the Deficiency Value Table (Part B) MR arrives at the section wise performance factor.

19.   This section wise Performance Factor is plotted, displayed and monitored by the MR

20.   In order to encourage focus on improvement in individual contributions to the overall organisational performance all members (except DCA and above) are evaluated by the respective supervisor(s). For such evaluations the Individual Monitoring Guidelines Table (given in QM 10.1.01) is used as a reference benchmark.

21.   The above evaluation is done every six months and due recognition is accorded.

22.   –This office aims at minimum 10% improvement each year towards stakeholders satisfaction.

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QUALITY MANAGEMENT SYSTEM

General

1. The organisation, Aid Accounts and Audit Division (AAAD) of the Ministry of Finance, Government of India, (referred as AAAD) has established a Quality Management system for its functioning in line with the international standard ISO 9001: 2000.

2. The QMS is established for the operations covered by the scope statement (QM 3.1) and the QMS is aimed for continuously improving effectiveness.

3. The organisation, AAAD, has identified the various operational processes throughout the organisation. These processes are briefly introduced in 'Process Flow' (QM 2.6) and described in the 'Procedure Manual' (Section 2).

4. An over view of the AAAD operation showing the other stakeholders interacting with AAAD is illustrated below:
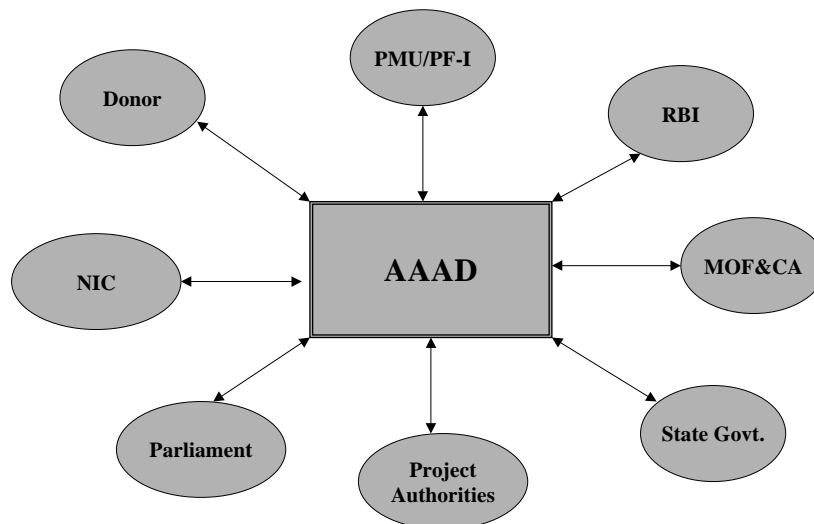
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5. An outline of the process inside the AAAD and the main flow of events is illustrated below:

```
┌──────────────┐         ┌──────────────┐              ┌──────────────┐
│ Pre-agreement│────────▶│  Receipt of  │              │Data & Statistics│
│   support    │         │  Agreement   │              │  PQ & other   │
└──────────────┘         └──────────────┘              │   support     │
                               │                        └──────────────┘
                               ▼                              ▲
                         ┌──────────────┐                    │
                         │Master Updating│───────────────────┘
                    ┌────│    (ICS)     │──────▶┌──────────────┐
                    │    └──────────────┘        │    Claim     │
                    ▼          ▲                 │  Processing  │
              ┌──────────┐ ┌──────────────┐      └──────────────┘
              │ Repayment│ │Correspondence│             │
              └──────────┘ │ and closing  │             ▼
                           └──────────────┘      ┌──────────────┐
                                                 │ Disbursement │
                                                 └──────────────┘
```
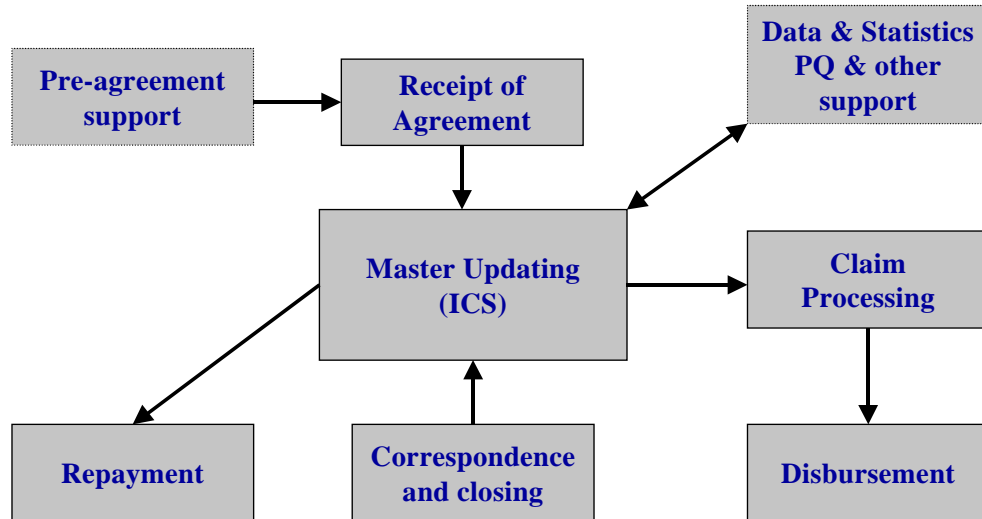
6. The facilities and resources available at AAAD are matching with the requirements.

7. The operational processes are regularly monitored, measured and analysed.

8. Subsequently, necessary corrective actions are planned and implemented.

9. These processes are managed and controlled as guided by the QMS which is in line with ISO 9001: 2000.

10. Under the operations of AAAD, there is no "outsourcing" carried out for any of the functions or activities. Certain specialised supports like software development, consultancy support etc., are, however, hired from outside. The control over these activities is carried out through various Agreements signed with firms/consultants.

Documentation

11. The QMS, as outlined above, is functionally guided and controlled by the following documentation.

SNo	Quality System Document	Covering	Approving authority	Controlling Authority
1	**Quality Manual**	• Description of the QMS Principles • Leading the QMS • Quality Policy • Scope of QMS • Documented (ISO Mandatory)	M R (on behalf of CAAA)	**M R**

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SNo	Quality System Document	Covering	Approving authority	Controlling Authority
		Procedures		
2	**Procedure Manual**	• Overview, Role and structure of AAAD • Operating Procedures • Activity descriptions • Process contents of activities • Operational Records Keeping	**M R**	**M R**

12.   The Quality Manual presents the scope of coverage of the QMS (see QM 3.1)

13.   The Quality Manual contains the QMS procedures (as mandatory requirements of the QMS).

14.   The operation description (see subsections QM 2.3 and QM 2.6) describes the processes and interaction between them.

Scope and Exclusions

15.   The scope of the QMS (QM 3.1) indicates the functional role of AAAD included in the coverage of the QMS.

16.   The functional activities and those clauses of standardised QMS which are excluded from the QMS are described below.

17.   The Office functions of the Export Promotion Audit (EPA) and the PAO are EXCLUDED since these functions are not directly connected to the main role of AAAD.

18.   The following requirements of the international standard are excluded in the QMS established in AAAD as justified here under:

Design & development (clause 7.3)

(1)   The operation of AAAD is mainly keeping the accounts of External Aid as stipulated in the respective agreements. Therefore, AAAD does not have any scope for Design and Development of any product or infrastructure.

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Purchasing (clause 7.4)

(2)   In light of the scope of QMS, AAAD does not purchase any input regularly which becomes part of output directly or indirectly. Only when special services hired as one time input they are done on merit. Otherwise there is no purchasing involved in the operation.

Validation of processes (clause 7.5.2)

(3)   Since the Account keeping is a proven process over the years, there is no need or meaning in process validation except for some realignment of responsibilities for updating the accounts. Therefore, process validation is not addressed.

Customer property (clause 7.5.4)

(4)   In the AAAD operations, no customer property in any form is likely to be under the custody of AAAD. Hence, this is not addressed and excluded from the QMS.

Control of monitoring devices (clause 7.6)

(5)   Since there is no physical product involved, monitoring and measuring devices are also not relevant and hence not addressed.

Documents Control

19.   The documents required for the operation are controlled and governed by a documented procedure. (QM 9.1) This procedure ensures that

(1)   The documents are reviewed for correctness and adequacy before approval.

(2)   Only approved documents are released for use.

(3)   The review and approval takes place even when changes / amendments happen.

(4)   The user can easily identify the current revision status.

(5)   Relevant versions of documents are available at points of use.

(6)   Documents are uniquely identified and remain legible enough for use.

(7)   The documents of external origin relevant to the operations are identified and distribution controlled.

(8)   Withdrawn documents are distinctly identified, when retained for reference.

(9)   __ Reviewed and revised.

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Records Control

20.   Those documents that transform into records capable of demonstrating the effective functioning of QMS are known as "Quality Records".   These Quality Records are legible enough to be used for any purpose.

21.   A documented procedure (QM 9.2) is established   wherein Quality Records are

    (1)   clearly identified

    (2)   stored and protected as needed

    (3)   easily retrievable for reference

    (4)   disposed off after specified retention time

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MANAGEMENT RESPONSIBILITY

Management Commitment

1.   At AAAD, top management is committed to the QMS and ensures that

   (1)   The members of the organisation are well informed of the expectations through various training, workshop, posters etc.,

   (2)   The members are aware of the relevant statutory and regulatory requirements including that of fund movement and foreign currency movements.

   (3)   The established Quality Policy is well understood,

   (4)   A set of measurable parameters identified as quality objectives ,

   (5)   Management reviews are conducted as stipulated, and

   (6)   Necessary resources are provided for effective implementation of the QMS.

Customer Focus

2.   At AAAD functioning, there are no commercial profits that are aimed. As a functionary establishment of Government of India (GOI), AAAD has certain operational obligations to be conducted with the other parties and agencies. These agencies and associates, inclusive of GOI, are all recognised as "Stakeholders" in AAAD. Therefore, when AAAD is aiming at customer satisfaction, it is this set of stakeholders whose expectations are of prime concern for AAAD.

3.   In light of the above, AAAD ensures that AAAD meets the entire stakeholders requirements including the statutory and regulatory ones.

4.   The level of satisfaction of these stakeholders is also measured with aim to improve the same.

Quality Policy

5.   The CAAA, as the head of the organisation has declared and formally issued a Quality policy which is:

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(1)   Matching with the organisational purpose

(2)   Well focused towards commitment, compliance and continuous improvement,

(3)   The basis for establishing the set of Quality Objectives,

(4)   Well committed and understood within the organisational members

(5)   Reviewed for continuing suitability at reasonable intervals.

6.   The quality policy is presented herein (**QM 3.2**)

Planning

7.   Quality objectives are identified in line with the spirit and intent of the Quality Policy (see QM 3.3 and QM 3.4). The objectives, which are measurable are suitably backward integrated and are computed from all functional levels through stipulated methods.

8.   The QMS is planned and implemented so that the intended purpose is achieved and the quality objectives are also met.

9.   While administering changes / modifications in the QMS, it is ensured that the spirit and intent of the QMS, as a whole, is not violated even slightly or temporarily.

Responsibility, Authority and communication

10.   The AAAD administration functions with the specific organisational hierarchy and authority levels are stipulated clearly under the GOI notifications. The broad functional responsibilities and authorities are as per the GOI gazette notifications. The overall organisational status under the Ministry of Finance and the arrangement within AAAD are both illustrated in Section 2 (Introduction) of this Manual. However, with the QMS established, the operational processes are redefined. The roles and responsibilities within the gazette notifications are compiled in table (see 10.3.02)

11.   The CAAA nominates a Management Representative (MR) from within the organisation who is additionally responsible for

(1)   Planning and implementing the QMS
(2)   Appraising the top management regularly,

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(3)   Promoting awareness within the organisation regarding stakeholders' expectations.

12.   The spirit and objective of the QMS is well communicated within the organisation. The progress, achievements and the trend analysis results are publicised within the organisation.

Management Review

13.   The QMS is reviewed at specified intervals through Management Review Meetings (MRM) for continuing suitability and effectiveness. The review covers the scope for improvement in QMS and the need for change in Quality policy/objectives at reasonable long periods.

14.   The MRM is governed by the documented procedure (see QM 9.7) and the outcome treated as quality records.

15.   The MRM review considers the following inputs,

(1)   Audit reports,
(2)   Stakeholders feedback / complaint
(3)   Operational process characteristics
(4)   Preventive action /corrective action status
(5)   Outcome of previous MRMs
(6)   QMS changes and implications
(7)   Suggestions for improvements

16.   With these input points compiled suitably as needed at the time of meeting, the MRM is held aiming at clear decisions and the output of the MRM is compiled in the form of minutes.

17.   The output of MRM , in the form of minutes positively includes :

(1)   Decisions taken in MRM along with targets dates and responsibilities
(2)   QMS improvement points
(3)   Operational process improvements
(4)   Any resource needs identified.

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RESOURCE MANAGEMENT

Provision of Resources

The AAAD top management ensures that the following resources are provided:

(1)   Resources that are needed to effectively implement and continuously improve the QMS

(2)   Resources that enhance the stakeholders satisfaction by meeting the requirements.

The various support resources available in AAAD are described in the Procedure Manual.

Human Resources

Those AAAD members whose functional roles bear a direct impact on the stakeholders' satisfaction are identified as "Q–Cadre" positions (listed in 10.3.13).

By virtue of the nature of operation, these members are reasonably at the higher level of the organisation and are educated enough to meet the operational responsibilities and obligations.

The quality focus of the members are monitored and recognised as outlined in QM 3.4 of this Manual.

As a division the MOF, these positions as well as other positions of the office are administered by the Establishment and Administration wing of the Ministry of Finance. Therefore, the exhaustive data relating to the Human resources under AAAD are available only with the Ministry.

However, the basic information relating to education, experience and training (since joining AAAD) are compiled at the Administration Section (under Co-ordination) of AAAD, as and when necessary.

The training needs are regularly identified, planned and provided.

The functional role and effectiveness of the actions are evaluated and implications of the job roles vis-à-vis stakeholders satisfaction and quality objectives are clearly publicised within the organisation by MR.

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__Once new incumbent report to this office, a brief on the work handled by this office and also effecting product quality while performing work is handed over to him/her. Quarterly training is also being arranged on Quality Management System and ICS related work(ref File NoAAAD/EDP/HWSW/ADB-TA/2004). The new incumbents are also provided hands on training by the reliever for a week before being asked to work.

Infrastructure

The AAAD office maintains necessary basic infrastructure and resources as needed for its operation as well as the QMS.

The overview of resources and the salient features of the resources are outlined at appropriate places in section 2 of this manual as needed. These infrastructure provide

(1)   Adequate buildings and utilities
(2)   Necessary hardware mainly in the form of computers and software as necessary
(3)   Supporting services as necessary.

Work Environment

The operation of AAAD is mainly office based activities of maintaining Aid Accounts and hence suitable working atmosphere is provided in the form of

(1)   Computerised central network
(2)   Centralised air conditioning

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PRODUCT REALISATION

Planning of Product Realisation

1.   The organisation, AAAD had planned the operational processes to realise the delivery of service obligations of External Aid accounts keeping. The planning and the consequent arrangement are in line with the organisational responsibilities and the QMS objectives.

2.   Since there is no physical product involved, the planning covers the operations of Aid Accounts as covered in the Scope of QMS. As essential set of outcome of the planning process the following are determined.

  (1)   Quality objectives
  (2)   Specific operational process sequences
  (3)   Inter linkages and section wise control
  (4)   Documents related to the process
  (5)   Software and online requirements
  (6)   Various checks, checklists and guidelines
  (7)   Records to be generated (both in soft as well as printed form) to demonstrate evidence of operational compliance as well as adherence to QMS.

Customer-related Process

3.   In the AAAD operations scenario, under the scope of QMS, there is no commercial activity directly involving any customer. However, AAAD actually is a part of and represents Government of India for the process of accounts keeping for the External Aid. As a result, AAAD provides services meeting the expectations of a set of "Stake Holders" who have some association with AAAD. These stake holders are:

  (1)   Fund Sources/Agencies.
  (2)   Fund users/Projects.
  (3)   RBI.
  (4)   State Governments.
  (5)   Ministry of Finance(GOI) and the other Ministries.
  (6)   Nationalised Banks.
  (7)   Parliament.

4.   In light of the above (customer) stake holders scenario, AAAD has determined,

  (1)   The requirements and expectations of each of the stakeholders.

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(2)   The formal terms of each Aid are available in the concerned Aid Agreement. The updation of the agreement details in the computerised system (ICS) is done following procedure "Master Updation Process"

(3)   The implied and expected requirements from AAAD by way of correspondence/communication are also compiled.

(4)   Any statutory, regulatory or international requirements are also addressed.

(5)   Any special/additional requirements are also identified on a case-to-case basis.

Review Requirements

5.   With the defined scope of operation (see QM 3.1) the Sovereign External Aid accounts are maintained as provided in the terms and conditions of the agreement. Since AAAD is responsible only to maintain the aid accounts, the agreement and its terms are controlled and finalised between GOI(and the beneficiaries) and the donor agency.

6.   However, the MOF may refer the draft agreement to AAAD for suggestions/ improvements/modifications, when certain new type of agreement is proposed. In such cases AAAD does a thorough Review.

7.   This review is conducted prior to the formal recommendation for approval of the proposal.

8.   This review positively addresses any new requirements expected of AAAD and prepares to meet them by ensuring capability.

9.   The review is done under record and the details of review and the consequent suggestions are filed in proposal file, which is treated as Quality Records.

10.   In the working of AAAD, the terms of agreement are the governing points and the agreements are always in the documented form.

11.   When the agreements are formally signed AAAD also gets a copy from the MOF which is used to update the Master in ICS.

12.   Since the operation of AAAD is ICS based, updating the ICS Master takes care of all the updations at the working levels.

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Customer Communication

13. The organisation (AAAD) ensures that the stakeholders are communicated enough to ensure smooth flow of operational processes. This communication relating to main (critical) milestones of the processes are standardised by way of stipulated formats.

14. In addition, AAAD interacts with all the stakeholders using the modes of communication such as telephone, fax, e-mail and the internet.

15. This communication covers

    (1)   Any matter relating to AAAD's operation
    (2)   Agreements and amendments thereof
    (3)   Parliament questions relating to External Aid
    (4)   Any complaint or feedback from any of the stakeholders.

16. The documented procedure "Corrective Action" (QM 9.5) provides for formal recording of the stakeholders' complaint/feed back.

Design & Development

17. Since the process of Aid Account keeping responsibility is entrusted to AAAD, there is no physical product which is designed at AAAD. Even the set of services and the accounting procedures are also predetermined by virtue of the agreement terms.

18. In view of the above, this requirement of the standardised QMS is not relevant to AAAD and hence excluded from the established QMS.

Purchasing

19. In view of the scope of operation of the QMS there is no purchase done at AAAD, which may have a bearing on the qualitative performance of AAAD.

20. The input to AAAD is mainly data or information or formal communication from the one of the stakeholders and the output is also similar.

21. Some office support material like stationary etc, are also not directly purchased by AAAD, but processed by a centralised Government agency on __the basis of request sent by this office.

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Product and Service Provision.

22.   At AAAD, service is provided to the stakeholders by way of processing and maintaining the aid accounts.

23.   These services are provided through controlled condition supported by the Integrated Computerised System called ICS.

24.   The controlled condition include
   (1)   Unambiguous description of the terms involved
   (2)   Work instruction / check list / guidelines as necessary
   (3)   Appropriate target levels / parameters (including some time targets)
   (4)   Certain periodic and special reporting,
   (5)   Periodical Preparation of annual Aid Accounts and financial status.
   (6)   __This is done through auditing/checking.

Validation of Process/Service Provision

25.   The service provided by AAAD is governed by the terms and conditions of the agreement and hence there is no scope of process validation. In view of this, this subsection is excluded from the QMS.

Identification and Tractability

26.   The AAAD operations deal with a number of aid accounts each one of which is uniquely identified. Every processing is also uniquely identified by way of claim number, disbursement date, project authority etc.,

27.   Since the ICS is the centralised support for AAAD operation, the activities carried out at AAAD are recorded in the ICS indicating the vital tractability of information.

Customer Property

28.   Under the specified scope of operation of AAAD there is no customer (or stakeholder) property of any kind coming under the custody of AAAD. Therefore, this part is not addressed and excluded from QMS.

29.   __Documents/Files/Any records received from stakeholders/others are centrally controlled in R&I Section of AAAD by diarising and further passing on to the concerned section.

Preservation of Product

30.   In AAAD operation, there is no product involved. However, the account's status and the financial figures related to that are all very critical to the AAAD

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operation. Therefore, the preservation is meaningful to the extent of maintaining and safeguarding the account status details.

31. As above, the ICS data as updated are backed up systematically and is readily available. The operational requirements leading to correct backup medium are described in the Procedure Manual.

Control of M&M Devices

32. In light of the AAAD's scope of operation no device is needed or used for monitoring and measuring any parameter during operation.

33. Therefore, this requirement is not addressed and excluded from the QMS.

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MEASUREMENT, ANALYSIS AND IMPROVEMENT

1. At AAAD monitoring and measurement are done in the following areas for planning and achieving improvement.

    (1) Monitoring conformity of QMS
    (2) Monitoring and measuring improvement in effectiveness of QMS.

2. This measurement clearly indicates the measurement methods and the random sampling scheme whenever used.

3. Since there is no physical product involved in AAAD operation, there is no product conformity to be monitored or measured.

Measurement of Stakeholder Satisfaction

4. The stakeholders of AAAD have varied expectations from AAAD. The level and degree of satisfaction of these stakeholders are monitored by direct interaction with them by the top management. This is done through formal and informal correspondence.

5. Since the Top Management (DCAs and above) are directly involved in handling these correspondence the information relating to the possible stakeholder dissatisfaction is perceived at this level. Any such event is registered in the Complaint Register (FMT 003) maintained with the MR Subsequently, such entries are evaluated to find out the stakeholder satisfaction as an important outcome of the AAAD operation.

6. The descriptions and details of these computations are presented in Section 3.3 and 3.4 of this Manual.

Internal Audit

7. To evaluate the effective implementation of QMS a feature called "Internal Audit" is incorporated within.

8. The vital sequence of activities of this feature is scheduling of the IA annually, planning and holding the IA as scheduled, reporting the IA findings, committing and completing corrective action, monitoring effectiveness of corrective action and referring the outcome to the Management Review.

9. The QMS established in AAAD maintains an Internal Audit Process governed by a documented procedure titled "Internal Audit" (QM 9.3)

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10.   The procedure covers the responsibilities for various Internal Audit related activities.

11.   The purpose of Internal Audit is mainly to verify

(1)   Operational arrangements are inline with the international standard ISO 9001 : 2000;

(2)   Conformance to the QMS standard and

(3)   Effective implementation of the QMS.

12.   Based on the importance of complexities and previous results, audit program is planned and scheduled.

13.   The procedure prescribes the audit frequency requirements, scope of coverage and methods whenever relevant. The QMS planned prescribes a set of criteria for auditors. The MR ensures that he maintains an auditor base consisting of sufficiently trained auditors.

14.   The audit findings are reported formally in audit reports, which are treated as Quality Records.

15.   The auditee area in-charge (Section Head) is responsible for identifying and carrying suitable corrective actions within reasonable time. Necessary analysis and investigations are initiated as appropriate.

16.   Whenever necessary, a follow-up or verification audit is also planned prior to formally CLOSING the audit finding.

Monitoring and Measurement of Process

17.   The QMS functioning is monitored by way of possible deficiencies occurring and the likely dissatisfaction of the stakeholders.

18.   In addition, the time period recording of various important processes are automatically being recorded in the ICS. These time-period recording are aimed to study the achievement of planned results and suitable corrective measures initiated whenever felt needed.

19.   These features are used to monitor and measure the QMS achievements as Quality Objectives as explained elsewhere.

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Monitoring / Measurement of Product

20. The product output of AAAD is in the form of service of various type to all stake holders. Therefore, the measurement is for certain service factors or some "processing time" are measured at appropriate stages of the process chain.

21. The processing is centralised through a computerised system called ICS, which maintain the records of the processing. The criteria are built partially into ICS and partially in the form of checklists.

22. At ICS the authority who passes/approves the content of the accounting process is indicated and recorded, and these records are treated as quality records.

23. The service delivery is done only when the planned arrangements and stipulated checks are satisfactorily completed.

24. The individual members are evaluated for reliability and recognised accordingly. The performance of sections is compiled through Performance factors. The details of these evaluations are presented in QM 3.4 of this Manual.

Control of Non-conforming Product

25. In the operational process of AAAD non-conforming product can be in the form of any "Claim" or any other "document" not fulfilling the requirements. These are termed as "Rejected" and treated as prescribed in the documented procedure Non Conformity Control (QM 9.4)

26. These "rejected" items are suitably marked, identified and controlled avoiding unintended passing/forwarding of the same.

27. These items are handled by considering

    (1)   Through stipulated checklists / guidelines
    (2)   Possibilities of direct co-ordination to eliminate the non-conformities
    (3)   At specified authority levels through suitable tolerance / concessions.

28. The operation process is mainly ONLINE in a computerised environment and the "Rejected" ones are recorded and these records are treated as Quality Records.

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29.   In the AAAD operation, such items can not be corrected or modified at AAAD end. They are either "Rejected" or treated as "Rejected" or passed under due concession by duly stipulated authority level only. Therefore, re-verification is not relevant and hence not done.

30.   Draft forms of correspondence are also treated as non-conformance till they are formally approved by the concerned officer through the act of signing on them.

31.   Since the process does not involve physical product, post-delivery non-conformance is not relevant.

Analysis of Data

32.   For monitoring, controlling and improving the QMS a clear set of data are collected and analysed. These are as prescribed in "Quality Objectives" (QM 3.4) and these data relate to

   (1)   Stakeholders' satisfaction levels.
   (2)   Operational processing time duration.
   (3)   "Claim" conformance trends.

Improvement

33.   Continual Improvement is the focus point for AAAD operations. The driving force and guiding points of the AAAD are the Quality Policy, Quality Objectives, Audit Results, Management Reviews.

Corrective Action

34.   AAAD, through the operational processes takes action to eliminate the causes of non-conformities in order to avoid recurrence. Suitable corrective actions, matching the non-conformities encountered, are initiated and effectiveness ensured.

35.   The QMS maintain a documented procedure (QM 9. 5) wherein

   (1)   Non-conformities are reviewed
   (2)   Customer complaints are registered, reviewed and attended
   (3)   Non-conformities are analysed for root causes
   (4)   Recurrences are avoided
   (5)   Specific corrective actions are decided
   (6)   Records of corrective actions are maintained
   (7)   Corrective actions are reviewed for effectiveness.

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Preventive Action

36.   In addition, the QMS provides scope for initiating preventive action even
       when a "Potential" scope of non-conformance is noticed. The documented
       procedure (**QM 9.6**) is maintained wherein

      (1)   Any "potential" non-conformity raises the alarm for necessary action
      (2)   A complete analysis is undertaken
      (3)   Suitable action is identified and implemented
      (4)   Results of actions are recorded and treated as Quality Records
      (5)   Preventive actions are reviewed for effectiveness

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DOCUMENT CONTROL

Purpose:

1.   To outline the system elements ensuring appropriate control of documents under the QMS.

Scope

2.   This procedure covers

      (1)   Quality system documents,   (**QSD)** as described herein. (known as Type A)

      (2)   Operational documents, (**OPD**) as specified herein. (known as Type B)

      (3)   External origin documents (**EOD**) related to operation (known as Type C)

Responsibility

3.   The MR is overall responsible

General Description

4.   The documentation scenario (as illustrated in QM 10.3.8) is briefly listed below.

5.   The Quality System documents (QSD) (Type A) are the Quality Manual and the Procedure Manual. (See QM 4)

6.   The operational documents (OPD) (Type B) such as Regulatory Manuals, Ministry Guidelines, Notifications, Loan/Aid agreements etc., are controlled slightly differently, as described herein.

7.   The Documents supplied by stakeholders wherein AAAD has some usage but no authority to alter/correct the contents, such as international currency regulations, Standards, Manuals etc. are known as External Origin Documents (EODs) (Type C). The control method for EODs is outlined herein.

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Definitions

Authority

(1)   The **approving authority** is the position (person) that approves the contents of the documents.

(2)   The controlling authority is responsible for correct distribution of the documents to the user.

(3)   The authorities for QSD are tabled in the Q S DOCUMENTATION (**QM 4**). Wherever, not explicitly mentioned, MR is the authority.

Header

(4)   The QSD (except Forms/Formats) are used with a header, which appears on every page. The header is the same as of this very page. In case of Procedure Manual the header is slightly different and self-explaining.

Cover Sheet

(5)   Like header, in the case of operational documents and EODs, suitably designed Cover Sheets are used, wherever a unique identification is needed, giving the identification, title and the custodian.

Document No.

(6)   Each document (Type A) is numbered as per numbering scheme outlined in S.No.15 below. The Document Number is also referred to as "Reference Number".

Issue/Revision

(7)   When QSD undergoes a change/ modification in part or portion, it is referred to as revision. When the QSD as a whole is released for use, it is known as Issue.

Revision Record

(8)   Within each issue, the revisions are updated on one of the front sheets __known as " Revision Record" (FMT 001) of Quality Manual indicating the validity. Any revision in Procedural Manual are updated by taking necessary approval from higher authority in Noting sheet..

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Page No.

(9)   Each QSD is a page numbered section/item wise for practical convenience, giving the total number of pages also in that section/item.

Controlled Copy

(10)   All QSD (except Form / Formats) are controlled as Controlled Copy by fixing "**CONTROLLED**" RUBBER Stamp in GREEN colour in all pages. The forms/formats are, however, controlled through the rubber stamp below across the face of the form / format, placed **tilted**. The sign and date of approval provide the validity of the form/formats. The M R's copy is always treated as the copy for reference for any final decision.

A P P R O V E D	
Date	**Sign**

Uncontrolled Copy

(11)   All other copies of QSDs (i.e., not meeting the above definition) are called Uncontrolled Copies.

Date

(12)   The 'date' on the documents header indicates the date, on which the document is released whether as an Issue or Revision, whichever is later.

Side Mark

(13)   In QSD, whenever a Revision is done, to ease spotting of the changes made a vertical line, made in the margin is known as side mark.

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OBSOLETE:

(14)   Documents withdrawn from active use are known as "OBSOLETE". They are marked by a rubber stamp "OBSOLETE   " in red, placed prominently on the face of the document.

Updation

(15)   The process of replacing the amended document with the revised documents is known as Updation.

Distribution

(16)   The formal table describing the distribution of QSD (Type A) is known as the Distribution list and is presented in this Manual (QM 1.4)

Document Numbering Scheme (QSD) (Type A)

QM   for Quality Manual   **Section / Subsection No.**

                                                            Serial (Ref.) No.
                                                                  for Forms / Formats

FMT   for Forms / Formats
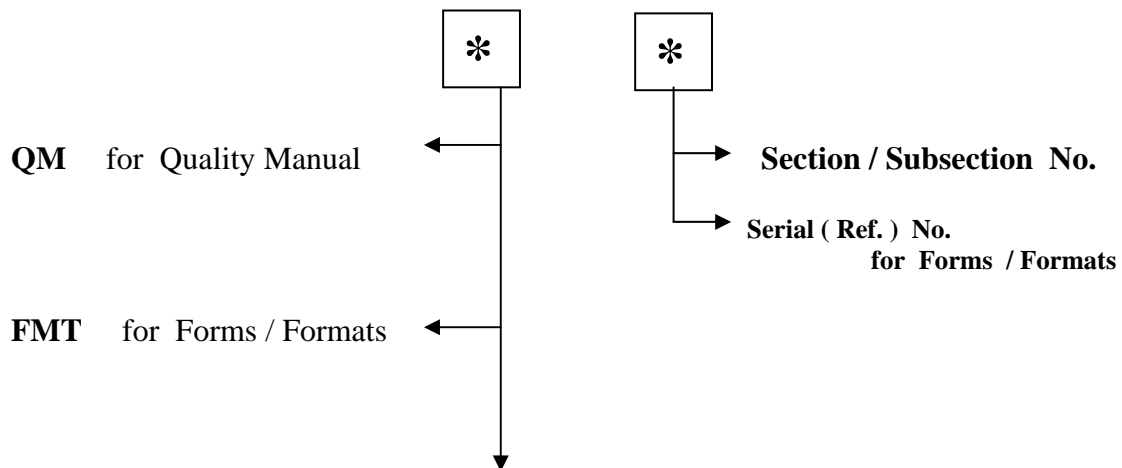
8.   For **Procedure Manual** the activity number and the Process Number are used to identify the particular part of the document

Example : **Process 03.01** indicates Process no. 1 of Activity no. 03 in Procedure Manual

Example : **QM 3.2** indicates   second subsection of the third section of Quality Manual, FMT 008 indicates the eighth format.

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Procedure : QSD (Type A)

9.   Every QSD is reviewed prior to formal approval for release. The approving authority is responsible for this.

10.   __ Review of Quality system documentation will be done after every three year and a revised version would be released .

11.   The distribution list is approved by the approving authority.

12.   The MR is responsible for distributing the QSD documents as per the list, if not specified otherwise.

13.   Only the `Controlled' copies are updated.

14.   The concerned HOS are responsible to ensure only controlled and valid copies are used at places of work.

15.   The user is responsible for the upkeep and use of the documents (QSD). The approved user is responsible for QSD updation at respective places.

16.   The `OBSOLETE' copies, when withdrawn, are destroyed except one copy marked `OBSOLETE'. All such obsolete copies are maintained with the MR

17.   The MR maintains a Register known as **QSD Master Register** (**FMT   002**) to record the revision/distribution status of QSD to verify the validity of any QSD at anytime.

18.   During operations, change requests on QSD are forwarded to MR formally or informally. He initiates necessary action, after considering all possible repercussions.

19.   No controlled copy of document is causally amended by overwriting or cutting or other wise to be treated as valid.

Procedure: Operational Documents (Type B)

20.   The Control System for the operational documents are not formally defined. However, the following are ensured

(1)   The initiator/originator of such document ensures clarity, legibility, authority and date of release in addition to other relevant requirements.

(2)   Every document is suitably titled and refers to the correct linkage details, as necessary.

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Procedure: External Origin Documents (Type C)

21. For External Origin Documents (EODs), the marked custodian maintains a consolidated list along with a Master list with the MR   The possible Categorisation of the EOD is presented in Table listed in QM 10.3.12 in this Manual.

22. The Custodian is responsible for ensuring updation of the EOD, as appropriate through necessary monitoring and interactions with the source of EOD.

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RECORD CONTROL

Purpose

1.   To describe the controls and responsibilities established under the QMS for record management.

Scope

2.   This procedure covers all records identified as an essential part of QMS and listed in the table below.

Responsibility

3.   The Management Representative is overall responsible.

General Description

4.   Those records generated as part of QMS for demonstration of conformity at various stages and of effective operation are covered under this procedure.

5.   Such records are listed below and are referred to as "QMS Records".

QMS Record	Format No.	Control	Media (for storage)	Life period (in years)	Remarks
Complaints Register	FMT 003	M R	Register	3	See note 1
Alarm Note Register	FMT 004	M R	Register	3	
Internal Audit Report	FMT 005	M R	File	3	
Minutes of MRM	FMT 006	M R	File	3	
Alarm Note	FMT 007	M R	File	3	
Training Record	-	Section Head (Admn)	File	3	All training since joining AAAD
Agreements	-	Section Head	File	3 *	

Note: 1.The Life period indicates only the Passive Life when the QMS Record is bundled and stored after the "Active" life. When the QMS Record is used on a day to day basis it is known as Active Life. After the year closing (or account closing) the QMS record is bundled and stored. The "*" mark indicates that this passive life of the record starts only when the concerned Aid Account or case is closed.

2.All other operation related records are in the form of electronic data and are available as part of ICS as and when needed.

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3.__ However retention period for each of the record relating to individual loan and grants will be 1 year after the closure of the loan/grant as the case may be.

Procedure

6.   Each of the QMS Record is suitably collected and stored in appropriate media such as file cover, bunch, Register floppy etc.

7.   All the QMS records are identified by the Mark of "Q" either in printed or rubber stamped impression on the right hand top corner of the "QMS Record' or its storage media or both. This is the General identification and in addition to the respective unique format no. if any.

8.   Each QMS record is associated with a controlling authority (CA) who is responsible for monitoring and improving legibility and retrievability. The CA is independently responsible for devising and maintaining a storage system for the respective QMS records.

9.   QMS records are gathered and bundled suitably at the close of every financial year (31st March). This is done during the 1st half of April every year under the direct supervision of Management Representative.

10.   Prior to such bundling, these QMS records are referred to as "ACTIVE" records. Guided by the "Life period" each bundle bears visible markings giving all necessary information including the target date for 'disposition'.

11.   For the purposes of disposition, each QMS records is marked with a 'Life period'. The indicated life period starts after the bundling indicated in step 4.

12.   The Management Representative organises disposition of QMS records once in a year after ensuring correctness and verifying all details.

13.   For the purpose of QMS operation many of the day to day activities carried out in ICS are also involved. The online records relating to the ICS are governed by the regulations and authorisation provided for this purpose as described and controlled by the Procedure Manual.

14.   Any "temporary removal" of record from its normal location, for any purpose, is done only after placing marker sheet/card describing the complete details of the removal. Short reference during current operation, however, is not temporary removal.

15.   The respective CA is responsible for the safety and protection of the QMS records during the "Active period". However, Management Representative is overall responsible for the QMS records control.

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	Doc. No. : **Q M 9.3**
INTERNAL AUDIT	Issue No. : **0**
	Rev. No. : **0**
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INTERNAL AUDIT

Purpose

1.   To describe the procedure and sequence of activities relating to the Internal Audit, evaluating continuing suitability and effectiveness of the QMS and __system conformance.

Scope

2.   All areas falling under the QMS.

Responsibility

3.   The Management Representative.

General

4.   The MR is the key functionary apprising the top management of the level of success of the QMS.

5.   The Internal Audit and the MRM are two important tools for such appraisal, in addition to any other personnel/direct observations.

6.   Arranging appropriate resources, the MR initiates and maintains an Internal Auditor Base, considering the competence requirements.

Procedure

7.   The MR considers the importance and complexity of the various areas of operation vis-à-vis the Quality Objectives and proposes a tentative timetable for Internal Audit at various places.

8.   In addition, the MR amends the timetable, if necessary considering the results of the previous Audit.

9.   The Internal Audits are conducted as per the timetable.

10.   The Internal Audit is planned suitably as above, but ensures that each area is audited at least once in 3 months.

11.   The marked Internal Auditors clearly indicate the scope, the method and the audit criteria while starting the audit and adhere to.

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12.   The MR is responsible for identifying auditors independent of the area being audited.

13.   The MR also ensures that the Audit process is aimed at satisfactory level of objectivity and the auditors perform impartially and with total commitment to the QMS.

14.   The audit findings, the committed corrective actions are all reported in **Internal Audit Report (FMT 05).**

15.   The auditee area in-charge is responsible for identifying the corrective action and for commitment thereto. He ensures timely and effective completion of the identified action.

16.   The MR is overall responsible for monitoring the progress of the corrective action closely, directly or through the auditor and for CLOSING the Audit Report.

17.   The MR also plans and conducts follow up verification activities whenever needed and maintains additional Audit Reports, if generated.

18.   The CLOSED Audit Reports only are filed.

19.   The MR also compiles the Internal Audit status and the corrective action, action pending status and refers to the MRM for necessary decisions relating to QMS.

20.   Arising out of the results of the Internal Audit, if the MR or the MRM desires any analysis towards deciding corrective/preventive action, the MR initiates a Alarm Note (FMT 007) governed by the procedure relating to Corrective Action (see Section QM 9.5) or procedure for Preventive action (see Section QM 9.6)

Documents/Records

(1)   Internal Audit Timetable

(2)   Internal Audit Report

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	Doc. No. : **Q M 9.4**
NON-CONFORMITY CONTROL	Issue No. : **0**
	Rev. No. : **0**
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NON-CONFORMITY CONTROL

Purpose

1.   To describe the sequence and responsibility relating to the control of non-conformities occurring during the course of regular operations.

Scope

2.   All types of operational non-conformities in the form of un-approved draft correspondence or documents / records.

Responsibility

3.   Management Representative

General Description

4.   In the AAAD operations covered by the scope of QMS (sec. QM 3.1) no product of physical nature is involved.

5.   The non-conformities are likely to be encountered only in the form of documents not fit for further passage/despatch/processing.

6.   These non-conformities may be in form of some incoming papers (such as claims etc.,) or outgoing correspondence (such as letters, sanctions etc)

7.   The incoming items not meeting the requirements are held or rejected for processing and are known as "HOLD" items.

8.   Those outgoing correspondence or reports or results not finally approved are known as "DRAFTS".

Procedure

9.   Whenever any "HOLD" item is identified, the concerned member of the section fixes the rubber stamp reading **HOLD** on the first page.

10.   Subsequently, the same may be reviewed and either "approved" or "rejected" following appropriate procedure.

11.   Hold items are generally treated as provided in the checklists maintained for such purposes.

12.   But, due to operational urgency and case conditions, the section head, at times, waives the requirements and approves deviations.

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13. Whenever, a HOLD item is deviated only the concerned approving authority decides on that.

14. Such deviated approvals are recorded on the face of the HOLD items as prescribed in the related procedures. (For example: If a hold claim is deviated and approved, the concerned process flow covers that)

15. In case of "DRAFTS", the correspondence generated for transmission is finally approved by the signing authority. Till such (final) signing it is treated as DRAFT.

16. Generally, all the preparatory works are destroyed when the final signing is done, there by eliminating non-conformities. (Drafts)

17. But, however, in some cases due to the importance of the matter / contents such items are retained for reference. Such "DRAFTS" are anyway maintained unsigned (or initialled with suitable remarks and thereby controlled.

AAAD   QUALITY   MANUAL

	Doc. No. : **Q M 9.5**
CORRECTIVE ACTION	Issue No. : **0**
	Rev. No. : **0**
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CORRECTIVE ACTION

Purpose

1.   To describe the sequence of activities that identify the need for corrective action and responsibilities relating to effective implementation of the same, under QMS

Scope

2.   All consequential actions under the QMS arising out of external complaints and "Alarm Note". This procedure, however, does not cover corrective actions that are carried out based on Audit findings.

General Description

3.   The functioning of AAAD is such that the external agencies notice the operational mistakes and point out through correspondence. Irrespective of whether they are complaining in nature or not, the operational mistakes are treated as 'Complaints'.

Procedure: Complaints Handling

4.   All complaints (irrespective of the media, nature or source) are registered in the "Complaint Register" (FMT 003) under the custody of the MR.

5.   Even oral complaints are also formalised by writing a "Complaint Sheet" by the person receiving the complaint.

6.   After the entry, the complaint is forwarded to the CAAA for grading.

> Grade A - Very serious and urgent
> Grade B - Major
> Grade C – Minor

7.   When the complaint is registered (with a number) and graded, the JCA ensures a formal acknowledgement to the complaints.

8.   For all the Grade A cases and for other selected cases an "Alarm Note" is generated by the Jt. CAAA.

9.   When the complaint is satisfactorily handled the Joint CAAA completes the register entries and "Close" the complaint by stamping "Closed" both on the complaint and in the register.

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10.　　The "Alarm Note" is separately handled and closed as described below.

Procedure: Alarm Note

11.　　**Alarm Note** is an instrument formally initiating review and investigation of any non-conformity or complaint fit enough for thorough study.

12.　　An "Alarm Note" is raised by anyone and is put up for approval by a Deputy controller or above.

13.　　The approving authority ensures the initial entry in the "Alarm Note Register" and fixes the reference number to the "Alarm Note".

14.　　The register is normally under the custody of the MR.

15.　　The approving authority also identifies the investigation officer for the case while approving.

16.　　The investigation officer marked is provided with all data and support needed.

17.　　The result of the analysis and the possible corrective action is recommended by at least, a deputy controller.

18.　　The proposed action is approved by Jt. CAAA or CAAA.

19.　　Subsequently, the concerned person/section ensures the corrective / preventive action.

20.　　After monitoring as necessary, if satisfied on the effectiveness of the action the investigation officer may propose "Closure" of Alarm Note".

21.　　Then, after considering all possible angles, the "Alarm Note" is closed by stamping "Closed" with due remarks and signatures.

22.　　The records of results of the corrective action are clearly briefed or referenced either as remarks on the Alarm Note or as separate additional attachments.

23.　　The "Alarm Note" is closed by the MR / JCAAA / CAAA.

24.　　The register entries are also closed.

25.　　The Jt.CAAA / MR is responsible for preparing a summary of "Alarm Note" status for discussion in MRM.

AAAD   QUALITY   MANUAL

	Doc. No. : **Q M 9.6**
PREVENTATIVE ACTION	Issue No. : **0**
	Rev. No. : **0**
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PREVENTATIVE ACTION

Purpose

1.   To describe the sequence of activities that identify the need for Preventive actions and responsibilities relating to effective implementation of the same, under QMS

Scope

2.   All areas under the QMS where any potential non-conformity is visualised or noticed.

General Description

3.   When complaints occur, they are treated as prescribed in the documented Procedure "**Corrective Action" (QM 9.5)**

4.   If any possible mishap or mistake or even scope of misunderstanding of accounting interpretation is noticed, it is considered as a potential non-conformity.

Procedure:

5.   All members of AAAD are responsible to identify any possible non-conformity likely to occur during the course of regular operation.

6.   When any possible non-conformity is noticed, the member informs the immediate superior.

7.   The possible root cause and circumstances leading to the situation is well analysed.

8.   Subsequently, based on the potential seriousness an Alarm Note is raised as prescribed in Corrective Action Procedure. (QM 9.5)

9.   The MR who identifies the investigation officer entrusts the responsibility of identifying, planning and implementing suitable preventive action to the suitable person.

10.   The preventive action is monitored and verified for effectiveness.

11.   When the effectiveness is satisfactorily realised, MR closes the Alarm note and the Register entries as provided.

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12.   The MR summarises the Preventive Actions in every MRM and proposes suitable Award Plan for encouraging member participation.

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MANAGEMENT REVIEW

Purpose

1. To describe the sequence and responsibilities relating to the Management Review of the QMS

Scope

2. All areas under the coverage of QMS.

Responsibility

3. Management Representative

General Description

4. The management review is carried out by way of a formal meeting in the senior set of managers.

5. The MRM (Management Review Meeting) is held under the chairmanship of CAAA at least once in 3 months (i.e. subsequent MRM is held within 90 days of each MRM)

6. The MR is the convenor of the MRM and the permanent member of the management review include CAAA, JCA and the three DCAs

7. In addition the MR summons any other members as necessary.

8. The MRM are serially numbered for reference convenience.

9. The MR announces the MRM with the details of the agenda points.

10. The Input to the MRM are the data (or summary) relating to the following:

    (1)   Audit results
    (2)   Complaints and feedback
    (3)   Performance data
    (4)   Corrective action status
    (5)   Preventive action status
    (6)   Pendancy from previous MRMs
    (7)   Changes relating to QMS
    (8)   Any scope for improvement

11. The MRM output is in the form of "Minutes of MRM" (FMT 006) compiled by the MR and circulated (or distributed) to all those concerned.

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12. The minutes indicate the following:

    (1)   The decisions against each point discussed.

    (2)   The action and the member responsible for the action.

    (3)   The target dates, if any, decided in MRM.

13. The output of MRM positively cover

    (1)   Improving QMS and its effectiveness

    (2)   Improving operational process with specific reference to stakeholders expectations.

    (3)   Any resource needs and the related decision there to.

14. The "Minutes of MRM" (FMT 006) is treated as Quality Record.

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	Doc. No. : **Q M 10.1.01**
COMPETENCE MONITORING GUIDELINES	Issue No. : **0**
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COMPETENCE MONITORING GUIDELINES

1.   For each of the section, there is a certain specific knowledge level required. This is decided and listed by the Section Heads. These are generally:

   (1)   The name of the Funding agencies.
   (2)   Their international standing.
   (3)   The language generally used
   (4)   The currency and its floating status.
   (5)   Festivals/holidays of the country concerned.

2.   The Section Head generally monitors,

   (1)   The overall reliability of the member.
   (2)   Work efficiency and accuracy.
   (3)   Discipline, attitude and absenteeism.
   (4)   Focus towards QMS.

   General points like dealing with multi-lingual correspondence, style of written communication, clarity in communication, knowledge about other sections operations, etc., are also monitored.

3. Individual Monitoring Guidelines Table :

S.No.	Aspect to be evaluated	Considerations	Max. Possible Score (%)	Remarks
1.	Promptness	Response time, Availability, Commitment towards work	20	This Table is only as a benchmark reference to broadly guide the evaluator who considers these in light of the activities during the period under consideration
2.	Accuracy in work	Errors and repetitions, Complaints against, negligence	20	
3.	Efficiency	Grasping capacity, labour, Focus towards outcome, Quantum of work handled, Compliance level	30	
4.	Awareness of implications	Knowledge of repercussions, Customer focus, Casual approach,	10	
5.	Functional Knowledge	Subject knowledge, Information readiness, Knowledge updation, Related current affairs	20	
Total			100	

DEFECIENCY VALUE TABLE

(PART A)

Event description	Stakeholder satisfaction perception (%)	Possible Dissatisfaction (%)	Remarks
1 No deficiency	(**100**)		
Dissatisfaction of Funding Agencies towards Disbursements			
2 Audit recovery not adjusted (5)	Note-2		
3 Claim when R.F. is available (5)			
4 Claims without information of approval of contract(5)			
5 Claims over and above the contract value (5)			
6 Ineligible expenditure claim (10)			
Dissatisfaction of Funding Agencies towards Debt Service Payments			
7 Insufficient payee's bankers detail (10)	Note-2	Note-2	Prompt debt service
8 Insufficient payee's accounts detail. (10)			
9 Slippage in debt servicing (delayed/early/non payment) (10)			
Dissatisfaction of Funding Agencies towards Reporting			
10 Delay / Error in international debt reporting (10)	Note-2	Note-2	
Dissatisfaction of Project Implementing Agencies			
11 Delay in processing claims (6)	Note-2	Note-2	(Note 1)
12 Improper communication at the closure stage of the agreement (6)			
13 Delay in sending Demand Notice (6)			
14 Wrong rejection of claims. (6)			
15 Non-receipt of reimbursement. (by project) (6)			

Note 1:   Normally ICS records the number of days of the activities. Seven days are generally allowed.

Note 2:   All necessary information and data are summoned by MR once in 6 months. The satisfaction / dissatisfaction (in percent) is evaluated by the MR (assisted by a committee, if needed) considering on a case-to-case basis

DEFECIENCY VALUE TABLE
(PART B)

PERFORMANCE FACTOR PARAMETERS TABLE

S. No.	Parameters Max Loss	Performance score lost (from a possible 100 percent) (see note 3 below)
1	Agreement received and not activated (5)	
2	Claims received and not processed within 7 days (5)	
3	Replenishment application not filed for three months or special account not having sufficient funds (5)	**(Note-2 above)**
4	Disallowance from funding agency on account of ineligible expenditure, lack of supporting etc., (5)	
5	Delay in ACA recommendation after receipt of disbursement (5)	
6	Delay in sending Demand Notice to Importers (5)	
7	Slippage in debt servicing in terms of non - payment, early payment or delayed payments (10)	
8	Time taken and accuracy in preparation of External Assistance Budget (10)	
9	Time taken and accuracy in preparation of External Assistance Brochure (10)	
10	Time taken and accuracy in answering Parliament Queries (10)	
11	Time taken and accuracy of data compilation for International debt Reporting (5)	
12	Time taken and accuracy of online web (5)	
13	Pre agreement Comments (5)	
14	Delay in data entry of disbursement (5)	
15.	Delay in transfer of Advance(8449) to respective Heads of Accounts (5)	
16.	Delay in distribution/despatch of dak (5)	

Note3 : These performance loss is considered for section / individual based on the clarity of the case.

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FMT : 001

REVISION RECORD

The following is the compilation of amendments done in0

QUALITY MANUAL	Issue No. :	0

S. No.	Document Reference			Rev. No.	Brief on Amendments	Updation	
	Title	Doc. No.	Page No.			Sign	Date

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FMT : 002

MASTER REGISTER FOR DOCUMENT RELEASE

Sno.	Date	Document	Reference No.	Reason	Released to	Sign	Remarks

COMPLAINT REGISTER	Doc. No. : **Q M 10.2.03**
	Issue No. : **0**
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FMT : 003

COMPLAINT REGISTER

Sno.	Date	Source / Complainant	Reference Details	Subject	Brief Description	Grade *	Action Brief	Closure Remarks

ALARM NOTE REGISTER	Doc. No. : **Q M 10.2.04**
	Issue No. : **0**
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FMT : 004

ALARM NOTE REGISTER

Sno	Date	Subject	Reference Details	Description	Investigation officer	Analysis Brief	Closure	Remarks

INTERNAL AUDIT REPORT	Doc. No. : **Q M 10.2.05**
	Issue No. : **0**
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FMT : 005

INTERNAL AUDIT REPORT

Auditor	Auditee	Audit area	Date(s) of audit	AUDIT No. (Ref):	Page No. :

Sno	Audit findings	Category	Reference	Corrective Action		Closure	
				Brief Description	**Target Date**	**Remarks**	**Sign**

Remarks:	Remarks:	Closing Remarks:
Auditee	Auditor	Management Representative

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MINUTES OF MRM	Doc. No. : **Q M 10.2.06**
	Issue No. : **0**
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FMT : 006

MINUTES OF MRM

Date: [   ]   MRM NO. : [   ]

Chairman	Attended by	Absentees	Venue	Next meeting proposed on:

S.No.	Subject	Details of minutes	Action by	Target Date	Remarks

Management Representative

ALARM NOTE	Doc. No. : **Q M 10.2.07**
	Issue No. : **0**
	Rev. No. : **0**

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FMT : 007

ALARM NOTE

Alarm Source	Raised by	Subject matter	Other Reference (if any)	Date	Alarm Note No :

Details of issue requiring investigation				Action by	Target date

				Approved by

Investigation / analysis summary	Proposed Corrective / Preventive actions	Support / Reference	Attachments, if any

Details of action undertaken	Results observed

Closing remarks :	
	Jt.CAAA

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ORGANISATIONAL HEIRARCHY	Doc. No. : **Q M 10.3.01**
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ORGANISATIONAL HEIRARCHY

AAAD AS GOI DIVISION

WITHIN AAAD

AAAD   **QUALITY   MANUAL**
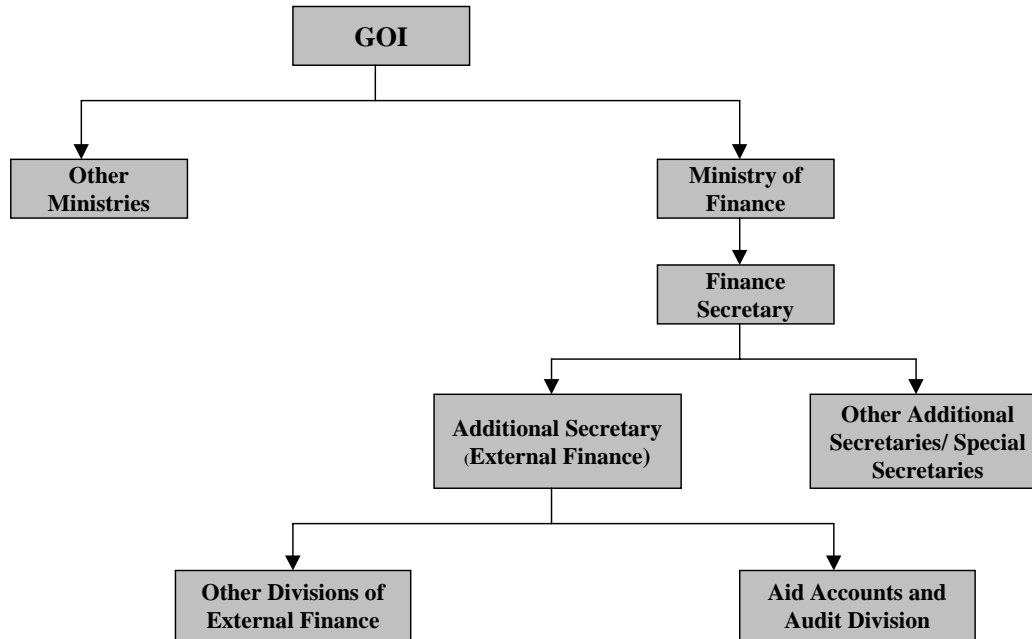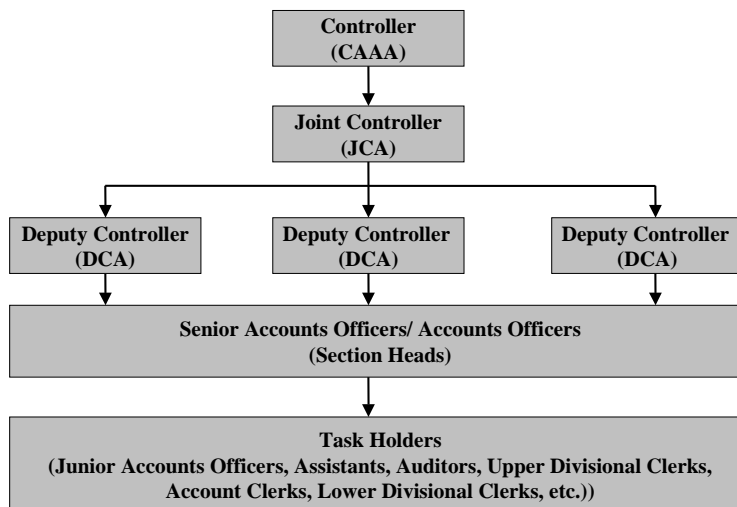
OPERATIONAL RESPONSIBILITY/AUTHORITY	Doc. No. : **Q M 10.3.02**
	Issue No. : **0**
	Rev. No. : **0**
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OPERATIONAL RESPONSIBILITY/AUTHORITY

Key Position	Responsibilities	Authorities
CAAA	• Overall Responsibilities of AAAD • Operational System Planning • QMS Policy and Principles	• Final Authority (GOI Gazette) • Quality Policy of AAAD • Overall Operational Decisions • Awards / Reprimands
JCA	• Operational Control / Monitoring • Administration. (R & I) • Liaison with other wings • External co-ordination (consultants etc.,) • Overall control of EDP • Internal Audit	• Manpower Deployment • Alarm Note decisions • Representing CAAA
DCA 1	Operation and control of Debt service, E P Audit	• Operational Authorities (for the sections)
DCA 2	• Operation and control of Co-ordination, EDP, PAO	• Operational Authorities (for the sections)
DCA3	• Operation and control of Disbursement, HR functions, O&M functions	• Operational Authorities (for the sections)
M. R.	• QMS Planning and Conduct • Management Review and Improvement • External (QMS) Liaison • Internal Communication	• QMS Training • QMS Decisions

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	Doc. No. : **Q M 10.3.03**
SALIENT FEATURES OF ICS	Issue No. : **0**
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SALIENT FEATURES OF ICS

1.   The Integrated Computerised System   (ICS) is the centralised accounting system functioning at AAAD through the LAN existing in AAAD.   The background and description of ICS is presented elsewhere. (see. QM 2.7)

2.   The salient features of ICS are discussed below.

On line Accounting

(1)   All the documents and processes concerning aid flows are uniquely numbered and the accounting is done on line through various processing cycles.

Authorisation

(2)   The ICS is loaded on a server at AAAD and is accessed by the users through the LAN. The various input to ICS are approved through specified levels of authorisation. These authorisations are through specified controlled passwords.

Front-end Correction

(3)   Any data entered incorrectly can be corrected through appropriate rectification/adjustment entries and the process is known as Front-end correction**.** This is limited to certain identified fields only.

Back-end Correction

(4)   Avoiding Front-end corrections, access is available to the database through the system administrations for monitoring and emergency purposes. Corrections to data base directly through this window is known as Back end correction.

CS – DRMS Compatible

(5)   The CS-DRMS package is mainly used by AAAD to compile and generate different reports relating to debt portfolio analysis. When ICS was developed and implemented, in order to avoid duplication of data entry efforts, all the data available in ICS can be transferred to CS-DRMS through a routine developed for this purpose.

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SALIENT FEATURES OF ICS	Doc. No. : **Q M 10.3.03**
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Screens and Reports

(6)   Since each account is uniquely numbered, the accounting is direct and convenient. This is carried out through selective set of screens from more than 150 possible options and a wide variety of reports from more than 300 possible options can be generated.

On-line Updating

(7)   The ICS being on-line, any updation in ICS will provide updated information to the web site users.

Reminders to users

(8)   In order to remind action for initiating repayment etc., suitable **warnings** called **ALERTs** are automatically popped up thereby ensuring timely actions.

Standardised Correspondence

(9)   As a part of the accounting process, at selected events suitable ready made correspondence are prompted so that the concerned party is formally informed as needed.

Reconciliation

(10)   The final closing of various transactions happens only when the transaction is completed by the banks/funding agencies. When the corresponding closing takes place the accounting is suitably matched. Any unmatched accounting are listed out for reconciliation.

Registers and Statement

(11)   The data in ICS is maintained (or available) in the form of various operational registers in line with the operating process cycles, such as Claim Monitoring Registers, Withdrawal Application Report, Disbursement Register, Payment Advice Register etc.

Master Updation

(12)   The ICS function is based on the Master generated for each aid account. The Master is updated through due authorisation.

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Back-up

(13)   The ICS is functioning from the EDP. The data in ICS is very important and is backed up following specific guidelines as described in the Procedure Manual.

Supplementary Function (CAS)

1.   The actual fund release is done at PF-I of the MOF based on the recommendation from AAAD. Therefore, a supplementary part of computerised software **Central Assistance System (CAS) under supplementary function** is installed at the PF-I where the ACA fund release document is identified and used to post in the ICS for completing the cycle.

Updating CS-DRMS database

2.   CS-DRMS package implemented at AAAD is primarily used for carrying out the portfolio analysis and reporting external debts to international monitoring agencies. Both the computerised system implemented at AAAD require entry of transaction into their respective databases (i.e. CDB for ICS and DRMS for CS-DRMS). To avoid duplication of work a separate module has been developed in ICS that automatically transfers the information maintained by CDB to CS-DRMS package.

Website Module

3.   The information relating to the activities performed by AAAD is periodically published on the AAAD's website, which requires periodic updation as the information maintained in ICS changes with each transaction. In order to avoid manual process in updating the website, a separate module has been developed in ICS. This module automatically summaries the external assistance information and generates the HTML pages required for updating the website. Depending on the nature and criticality of the information, the periodicity of updation is decided.

Hardware Infrastructure

4.   The computing infrastructure at AAAD consists of servers and desktops connected through Local Area Network (LAN). Two servers have been installed. One server is exclusively used for CS-DRMS (Unix, Informix) and the other for ICS (Windows-NT, SQL Server). All the desktops are window-based and are equipped with the office automation tools (MS Office).

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	Doc. No. : **Q M 10.3.04**
TYPICAL SCREEN TEMPLATES OF ICS	Issue No. : **0**
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SCREEN TEMPLATES OF ICS

Report/Register	Information	Remarks
Claim monitoring register	Claim application details for selected periods	Summary also available
Withdrawal application report	Details of withdrawal applications generated through ICS and related approvals	
Claim status	Shows complete backup of individual claims from receipt to ACA release.	
Report on rejected claims	Rejected claim details on various parameters.	Summary also available
Utilization report	Loan / source wise	Summary also available
Disbursement register	Disbursement Status / details for the selected period	Statement, Summary available
Donor payment advice register	Donor wise payment advice details	
Govt foreign transaction register	GFT Status / details	Summary also available
Donor debt service Demand advice report	Demand advice details and summary	
Repayment initiation register	Details of Repayment action	Statement, Summary available
Repayment falling due	Caution note	
Bank Statement	Account statement with specific no of transactions	
Bank wise exception Report		
Debt Servicing Details	Details of Debt servicing agreement wise	Summary also
Detailed DSPS Statements	DSPS details for reconciliation	
Pending Sanction Advice	Sanction advice reminding	
Commitment Charges Report	Case wise commitment charges paid / payable	
Special Account Advice register	All SA advises details	
Revolving Fund Register	Utilization of revolving funds	Summary
R F not generated List	For any period	
Special Account Balance Statement	Account statement of special account	
Challan Deposit Register	Deposit Challan details	
Rupee Deposit Register	Adjustment details relating to rupee deposit	
Suspense Register	Outstanding principal dues from the importer	Suspense outstanding summary

TYPICAL SCREEN TEMPLATES OF ICS	Doc. No. : **Q M 10.3.04**
	Issue No. : **0**
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Report/Register	Information	Remarks
Demand Summary	Demand Details	
Demand / Adjustment Register	Adjustments history	
Importer Ledger	Net Rupee amount due from the importer	
Outstanding Challan	Challans remaining unadjusted	
Utilization Reports	LA / LI / AP / SC	
Loan Summary	History of loan account	
Loan Ledger	History of loan account with details of transactions	
Debt Outstanding	Classified	Summary
Claims in Pipeline	Withdrawal application awaiting disbursement	
RBI Scroll	Scroll details from RBI, New Delhi	
Repayment of Principle Budget	Details for Repayment budgeted	
Donor wise net Flow	For period specified	
Donor wise Loan Counts	Loan details donor-wise	
Documents count summary		
BOP Monitoring Report		

AAAD		QUALITY MANUAL
WEBSITE OF AAAD		Doc. No. : **Q M 10.3.05**
		Issue No. : **0**
		Rev. No. : **0**
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WEBSITE OF AAAD

1.   The AAAD web site is hosted through NIC.

2.   The web site (www.finmin.nic.in/caaa) is aimed to ultimately to serve as an instant on-line information source relating to "Aid Accounts."

3.   It is intended to update the web site on a daily basis so that the viewer is away only by a period of less than 24 hours.

4.   The web site is aimed to provide following initially

   (1)   Brochure - A general overview of AAAD providing consolidated compilation based on different parameters as well as on multi-state loans.

   (2)   Loan / Grant summary as needed

   (3)   Claim Status

   (4)   Disbursement Status

5.   The web site is aimed to provide ultimately :

   (1)   The repayment status
   (2)   Loan status

AAAD   **QUALITY   MANUAL**

QMS PROCESS OVERVIEW	Doc. No. : **Q M 10.3.06**
	Issue No. : **0**
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QMS PROCESS OVERVIEW

QUALITY MANAGEMENT SYSTEM
- Quality Manual
- Procedure Manual

AAAD OPERATIONAL PROCESS
- GENERAL
- AID ACCOUNTING
- DATA / REPORTS

INTERNAL AUDIT

MANAGEMENT REVIEW

AAAD   **QUALITY   MANUAL**

OPERATIONAL INTERRELATIONSHIP OVERVIEW	Doc. No. : **Q M 10.3.07**
	Issue No. : **0**
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OPERATIONAL INTERRELATIONSHIP OVERVIEW

1. The Fund source (external) and the user (projects) are the ones between whom the commercial transactions take place. But, since the GOI is either directly or indirectly involved in the external aid/loans/grants it is responsible to maintain the accounts and monitor the repayments.

2. Thus, as a representative of GOI, the AAAD caters to the above function being a part and answerable to the MOF.

3. The actual money authorisation is formally released by PMU/ PF-I department of MOF. The role of AAAD is limited to the accounting and monitoring function.

4. On the basis of the formal authorisation, RBI releases the funds to the respective State Governments. The State treasuries in turn release the funds to the project authorities.

5. When the repayment falls due, with or without advice from the funding agencies, AAAD is responsible to initiate the repayment process.

6. This is, mainly carried out through the nationalised banks as per the agreement terms through the RBI.

7. The currency of transactions is as per the aid agreements.

8. In addition, a special account is also maintained with RBI for managing some specific aid, particularly that of World Bank and ADB.

9. The above outlined operational transactions are illustrated below

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10.   Occasionally, AAAD interacts with other ministries, Parliament, NIC and other agencies for various other purposes.

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	Doc. No. : **Q M 10.3.08**
DOCUMENT SCENARIO	Issue No. : **0**
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DOCUMENT SCENARIO

Documents under QMS

Quality Systems Documents Type A

Operational Documents Type B
- Other Manuals
- Agreements
- Donor guidelines
- Direct regulations
- Correspondences

External Origin Documents Type C
- Standards
- Regulations
- Ministry notifications
- Text books
- Reference material

Quality Manual
- Quality Policy
- Quality Objectives
- QMS Description
- Tables/guidelines
- Documented procedures
- QMS forms/formats

Procedure Manual
- Operational Processes
- Accounting Procedures
- Templates
- Activity sequence

AAAD   **QUALITY   MANUAL**

	RECORDS SCENARIO	Doc. No. : **Q M 10.3.09**
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RECORDS SCENARIO

```
                    ┌──────────────────────────┐
                    │      AAAD Records        │
                    └──────────────────────────┘
                         │                │
              ┌──────────────────┐   ┌──────────────────┐
              │  Formal Records  │   │ Informal Records**│
              └──────────────────┘   └──────────────────┘
                   │        │
         ┌──────────────┐ ┌──────────────────┐
         │ QMS Records  │ │ Other formal     │
         │              │ │ records**        │
         └──────────────┘ └──────────────────┘
             │        │
  ┌────────────────────┐ ┌──────────────────┐
  │Records in hard copy*│ │ On-line records * │
  └────────────────────┘ └──────────────────┘
```
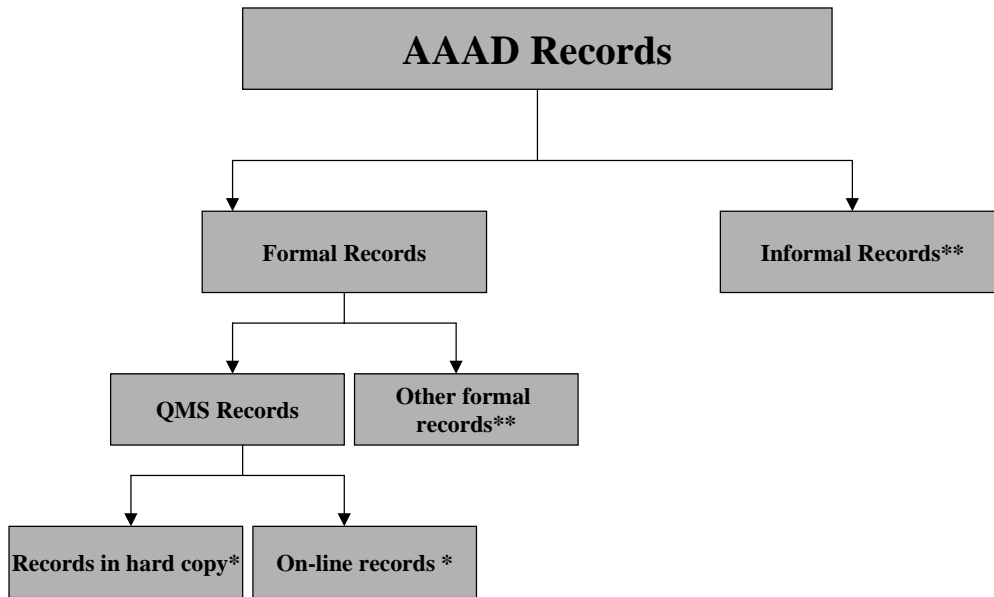
*   These are records governed by Record Control Procedure (QM 9.2) ****   These are records maintained by various sections in many files and kept with each section**

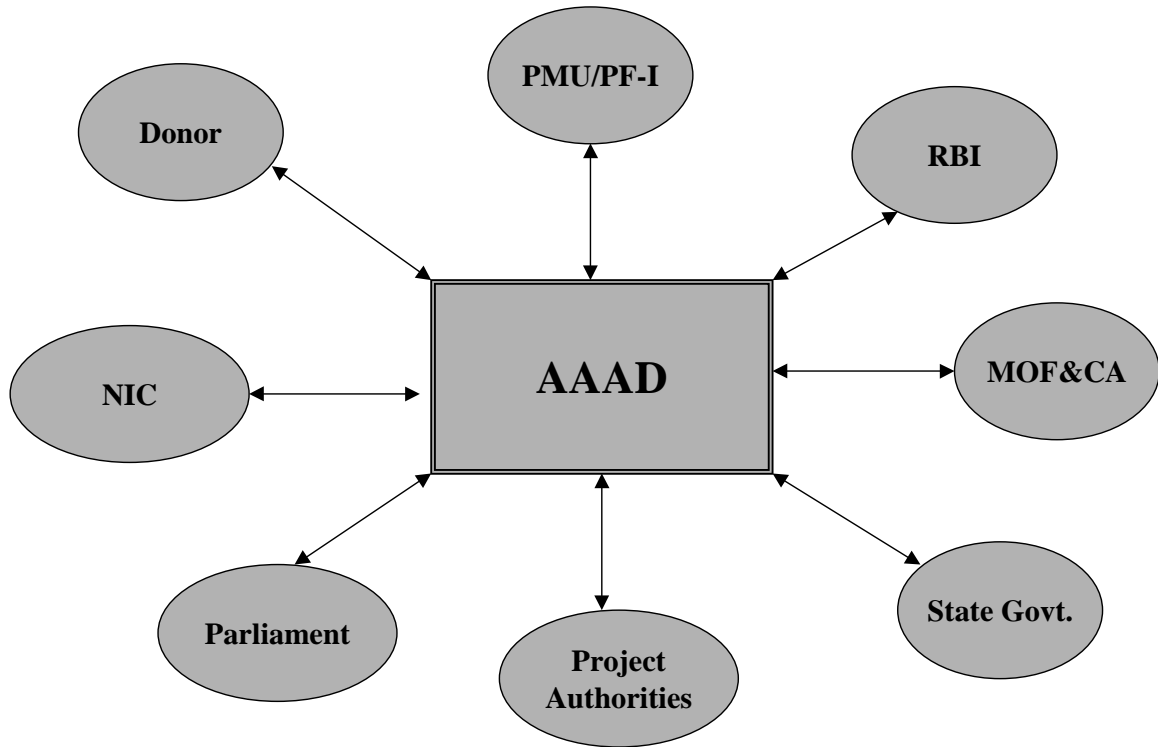|	Doc. No. : **Q M 10.3.10**
STAKEHOLDERS SCENARIO	Issue No. : **0**
	Rev. No. : **0**
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STAKEHOLDERS SCENARIO

PMU/PF-I

Donor

RBI

NIC

AAAD

MOF&CA

Parliament

Project
Authorities

State Govt.

AAAD **QUALITY MANUAL**

QUALITY PLAN OVERVIEW	Doc. No. : **Q M 10.3.11**
	Issue No. : **0**
	Rev. No. : **0**
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QUALITY PLAN OVERVIEW

As warranted by the Standard	As required by the Operation	Presented In the form of	Presented in	Remarks
Quality Policy Quality Objectives QMS Description (ISO 9001)		Statements and descriptions	**Quality Manual**	
Documented QMS Procedures		Formatted Descriptions		
Tables / Guidelines (for QMS)		Table / descriptions		
Forms / Formats (For QMS)		Samples (approved)		
	Annexures (as needed)			
	Organisation Overview	**Description**	**Procedure Manual**	
	Activities	**Description of operational activities**		
	Operational Process Flows	**Process Flow diagrams**		
	Annexures (as needed)	**Tables and Summary**		

LIST OF EXTERNAL ORIGIN DOCUMENTS	Doc. No. : **Q M 10.3.12**
	Issue No. : **0**
	Rev. No. : **0**

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LIST OF EXTERNAL ORIGIN DOCUMENTS

Sl No.	Title Description	No. of copies	Source	Media	Custodian	Remarks
1.	ISO 9001: 2000 Series Standard	1 set	BIS	Hard	MR	
2.	Handbook on Disbursement	1	WB / ADB	Hard copy	DCA / AO	
3.	Loan Regulation Hand book	1	WB / ADB	Hard copy	Concerned DCA	
4.	Compaq Computer Manual	32 sets	Compaq	Hard	AO(EDP)	
5.	HP Printer Manual	7	HP	Booklet	AO (EDP)	Inkjet (5), Laserjet (2)
6.	Server Manual	3	-	Hard form	AO (EDP)	
7.	Scanner Manual	2	-	Hard form	AO (EDP)	

AAAD

QUALITY   MANUAL

	Doc. No. : **Q M 10.3.13**
LIST OF Q-CADRE POSITIONS	Issue No. : **0**
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LIST OF Q-CADRE POSITIONS

S.No.	Designation	Functional Role	Remarks
1.	CAAA	Overall Responsibility for the Division	All these positions have functioning roles which may lead to noticeable Stakeholder satisfaction / dissatisfaction.
2.	JCA	Operational Control and Decisions	
3.	DCA	Activity wise control and co-ordination	
4.	Sr. AO	Holding sections / Additional charges	
5.	A O	Holding sections / Additional charges	
6.	J A O	Audit function and specified charges	
7.	Auditors/	Audit function and specified charges	
8.	Accounts Clerk	Audit function and specified charges	