

FOR OFFICIAL USE ONLY



# ITA MANUAL



*INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE DIRECTOR GENERAL OF AUDIT  
CENTRAL :: KOLKATA*

## Preface

*The Internal Audit Section has been functioning in this office since February 1990. The manual of the Section had been compiled in accordance with the provisions of the Para 54 of Comptroller & Auditor General's Manual of Standing Orders (Admn) Volume-I. The manual contains the instructions & orders relating to the working of the ITA Section issued since the creation of the Section. The manual was intended to provide guidelines to the staff working in the ITA Section in discharging their duties and responsibilities.*

*However, in the changing scenario, a need had been felt to update the Internal Audit Manual. Accordingly, the manual has been updated on the basis of the Model Internal Audit Manual provided by the O/o the Comptroller & Auditor General of India, the instructions contained in the Comptroller & Auditor General's Manual of Standing Orders (Audit), observations & instructions of the Director General (Inspection). Any further suggestions for improvement of this manual shall receive careful consideration.*

Sd/-

**(L.V.Sudhir Kumar)**

**Dated, the 13th Sept 2012  
Kolkata**

**Director General of Audit  
Central : : Kolkata**

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## Chapter 1

### CONSTITUTION, DUTIES AND FUNCTIONS OF INTERNAL TEST AUDIT SECTION

1.1

#### INTRODUCTORY

Pursuant to Headquarters' decision to create Internal Audit Wing in the separated audit offices, Internal Test Audit (ITA) Section started functioning from February, 1990, in the office of the Director General of Audit, Central, Kolkata. The ITA Section assists the Director General of Audit in the effective monitoring of the work done in the different sections of the office. The section is under the direct charge of the Director General of Audit, Central.

The main function of ITA Section is to test check the working of other sections of the office with a view to seeing how far they are following the rules and regulations of the office and whether various processes of audit are being followed. According to current view, internal auditing is no longer considered as a routine checking and reviewing of records. Instead, as defined by the Institute of Internal Auditors, USA, "Internal Auditing is an independent appraisal function established within an organization to examine and evaluate its activities as a service to the organization. The objective of internal auditing is to assist members of the organization in the effective discharge of their responsibilities. To this end, internal auditing furnishes them with appraisals, recommendations, counsel and information concerning the activities reviewed." According to this view, an

internal auditor has to go beyond the books of accounts and records and appraise the various functions of the organization. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control & governance process. The ITA Section is not intended to do original work and it should not be saddled with such work. The functions of the ITA are analogous and supplementary to those of the Director General (Inspection). ITA also serves as a liaison between the Director General (Inspection) and the Director General of Audit, Central, Kolkata, by pursuing the objections raised by him till their settlement and also by issuing instructions to make sure that the irregularities pointed out by the Director General (Inspection) do not recur in future. ITA Section should not only detect defects and irregularities but also suggest ways of improvement in procedure.

*[Authority: Para 3.24.1 & Para 3.24.2 of Comptroller & Auditor General's MSO (Audit), Headquarters' D.O. letter no.1041-Inspn./24-87, dated 03.01.1990, Paras 1.2 & 1.3 of Model Internal Audit Manual issued by the O/o the Comptroller & Auditor General of India and P/243 of MSO (Audit) and P/1 of Model IA Manual & P/4 of Old ITA Manual.]*

1.2

### **ITEMS ASSIGNED TO ITA SECTION**

The list of items of work assigned to ITA Section is as per para 3.24.5 of the Comptroller & Auditor General's M.S.O (Audit) read with Headquarters' D.O letter no.1041-Inspn./C-4-87, dated 03.01.1990. The list of work is given in the *Annexure-I* to this Manual. The Director General of Audit, Central, may, at his

discretion, allot any other special item of work to this section, which he may consider necessary.

*[Authority: P/244 of MSO (Audit) & P/4 of old ITA Manual]*

1.3

### **CONSTITUTION AND STAFFING OF ITA SECTION**

As the ITA Section is entrusted with the responsibility of reviewing the work of other sections of this office and also suggesting the measures required for improvement of the working procedure of the office, the section should consist of staff members experienced enough to carry out these important items of work. Hence the section should consist of handpicked staff members who are highly experienced about the working of the various wings and branches of this office, who can scrutinize the work done in different sections, detect the defects and irregularities and also suggest improvements in the procedure.

In terms of Headquarters' instructions, the staff of ITA Section comprises of one Assistant Audit Officer / Supervisor and a few Sr. Auditors / Auditors, deployed from within the sanctioned strength of the office.

Normally the Secretary to the Director General of Audit, Central, Kolkata, supervises the working of the ITA Section. However, presently, the section is under the direct charge of the Director General of Audit, Central, Kolkata.

*[Authority: Para 3.24.3 of C&AG's MSO (Audit), Headquarters' letter no. 1041-Inspn./24-87 dated 03.01.1990, Paras 3.6 & 3.7 of Model Internal Audit Manual issued by the O/o the C&AG of India and P/243 of MSO (Audit), P/4 of Old ITA Manual & P/5 -6 of Model Manual.]*

## Chapter 2

### INTERNAL TEST CHECK OF SECTIONS AND MONTHLY APPRAISAL REPORT

2.1

#### OBJECTIVE OF INTERNAL CHECK

Internal test check of the various sections of this office is one of the most important functions of the ITA Section. It is the responsibility of the ITA Section to test check the work of various wings / sections of this office to see how far the procedural rules & regulations are being followed, house keeping functions are being carried out, audit registers are being maintained, the prescribed returns are being submitted on due date and in general how efficiently the various constituent units of the office are functioning. It is the responsibility of ITA Section not only to detect the flaws in the functioning of the constituent units but also to suggest measures for improvement of the procedures. ITA must assess & review the internal control system, quality assurance procedure & risk management procedure in the office. In view of the grading / ranking system introduced for measuring the performances of the individual field offices, it should be the responsibility of the ITA Section to assist the Director General of Audit, Central, Kolkata, in ensuring that the points given to the office for various functions are reviewed and remedial action taken for improvement.

The purpose of the Internal Auditing can be broadly classified into the following two sections:-

- (a) to ensure timely drawing up and dispatch of Inspection Reports with a view to improve their qualitative aspects and



- (b) to ensure proper maintenance of house keeping records of Administrative com Record groups and also to ensure that all supporting audit related registers / records are maintained in a proper format within proper time schedule by both expenditure and receipt audit wings including RAOs and branch offices.

*[Authority: Para 3.24.1 of C&AG's MSO (Audit), O.O. (Admn Series No.Admn.1/141 dated 25/1/1990, Para 16.1 of Model Internal Audit Manual issued by the O/o the C&AG of India and P/243 of MSO (Audit), P/5 of Old ITA Manual & P/198 of Model Manual.]*

2.2

### **PERIODICITY OF INTERNAL AUDIT**

The test check of all sections/wings including the branch office and the RAOs should be completed within two-year cycles. The test check of a section should normally be completed within 10 working days when the party comprises of 1 AAO / Supervisor and 2 Sr. Auditors / Auditors and within 20 working days when the party comprises of 1 AAO / Supervisor and 1 Sr. Auditor / Auditor.

*[Authority: Para 16.4 (i) of Model Internal Audit Manual]*

2.3

### **PROGRAMME OF TEST-CHECK AND SELECTION OF SECTIONS**

A register for selection of sections for test check by ITA Section showing the names of the sections under different groups will be maintained by the ITA Section. The sections to be test checked in a quarter will be selected by the Director General of Audit, Central, Kolkata and for this propose the Register for Selection of Sections for Test Check would be submitted to him and got approved by or on the 5<sup>th</sup> of March, June, September and

December for selection of sections to be test checked during the quarter ending in June, September, December and March respectively. The names of the sections selected will be indicated by the Director General of Audit, Central, personally. The detailed programme will be drawn up by the AAO / Supervisor of the ITA section and approved by SAO (ITA) / AO (ITA). Immediately after selection is made by Director General of Audit, Central, intimations of the check to be conducted during the next quarter are to be sent to the Branch Officers of the sections concerned over the signature of the SAO (ITA) / AO (ITA) and requisitions for the relevant records (to be kept ready and made available at the time of test check) should be sent by the AAO / Supervisor of the ITA Section to the Branch Officers of the sections concerned. These intimations & requisitions are to be sent, at the latest, by the 10<sup>th</sup> of the month preceding the month in which the audit is to be taken up.

As far as possible all sections in a functional group should be taken up for test check in one spell. In case of large groups / subgroups, test check of 50% of the sections may be arranged in one spell and the rest may be test audited in another spell. The number of sections taken for test check in various quarters may, as far as possible, be evenly distributed. Similarly, within each quarter, the work should be spread as evenly as possible. The number of sections to be test checked in a month or quarter may vary according to the prevailing circumstances but normally the number of sections test checked in a month should not exceed 3 and number of sections test checked in a quarter should not exceed 8. The Director General of Audit, Central, Kolkata, may at his discretion, relax such restrictions.

A progress register shall be maintained by the Internal Audit Section, through which, the Director General of Audit, Central may watch the issue, return and submission of the Internal Test Audit Reports (TARs). The final closing of the TAR should also be watched through this register. This register shall be maintained in Form-1 (*Annexure-II*). Similar registers may be maintained for other purposes as well such as (a) Biennial Review Reports, (b) Service Book Check Report, (c) Horizontal Check Report, (d) Half yearly Cashbook Check Report etc.

*[Authority: Para 2.3 of ITA Manual, Paras 7.34, 7.35, 7.36, 7.37 & 7.42 of Model Internal Audit Manual issued by the O/o the C&AG of India and P/5 of Old ITA Manual & P/55 to P/57 of Model Manual.]*

2.4

### **POINTS TO BE SEEN DURING TEST-CHECK OF SECTIONS**

The test-check should be done in such a way that the various aspects of work done in the different sections are critically examined with reference to the provision (i) MSO (Audit), (ii) MSO (Admn.), (iii) Revenue Audit Manual, (iv) Manual of Instructions for Audit of Autonomous Bodies, (v) Local Manuals, (iv) Office Orders/Circulars issued from time to time and (vii) C. & A. G's Memoranda of Secret Instructions according to their applicability.

It is neither practicable nor necessary to list out in detail how the test-check of sections should be conducted. However, an illustrative list of items of work/records generally examined during test-check is given in *Annexure-III (A)* to this Manual. Similarly, an illustrative list of points to be seen during the test check of a section is given in the *Annexure-III (B)* to this

Manual. But these lists should not be taken as exhaustive. Any additional records or points, as and when necessary, may be looked into while test-checking the records of a section.

2.5

### **PROCESS OF TEST-CHECK AND OBJECTIVE OF REPORTING**

The Internal Test Audit (ITA) may use comprehensive checklist / questionnaires for eliciting information and planning the audit. In many cases non-compliance with an item in the check list does not automatically warrant an audit comment.

Records required by the ITA Section should be kept ready by the section being test checked at the time of starting of the Internal Audit. The Branch Officer of the section concerned should ensure timely submission of records in a complete manner once the test check is taken up.

The omissions, defects, deficiencies, irregularities etc. noticed by the Internal Audit team should be noted and intimated to the section concerned in a Test Internal Audit Memo. In case some control is missing, audit should check for compensating control. Besides, each item needs to be evaluated based on overall circumstances in which deviation occurred. The report should indicate specific irregularity/ties followed by recommendation(s) and not merely narration of facts.

*[Authority: Para16.1& 16.4 of Model Manual]*

2.6

### **PREPARATION, ISSUE AND FOLLOW-UP OF TEST AUDIT REPORTS**

Test Audit Memos should be issued during the course of inspection whenever necessary and the last batch of memos

should be issued within three days of completion of internal audit. A period of 7 days, from the date of issue, should be allowed for furnishing replies to the Test Audit Memos. This period is allowed for verification of facts and figures. If the replies are not received within the specified period, the Internal Audit Report should be finalized and issued without waiting for receiving the replies to the Internal Audit Memos.

Within 15 days of completion of Internal Audit or within 2 days of receipt of DGA's approval of the Internal Audit Report, a TAR on the Test check of the working of the section is to be prepared and submitted to the DGA's for approval. The TAR should be prepared in two parts, viz. Part 'A' and Part 'B' along with an introductory para, which would contain inter alia, information about organization of the section, period of test-check etc. Part 'A' would contain more important and serious defects and irregularities while Part 'B' would contain less important and routine remarks. The unsettled paras of the previous report should be updated with remarks that no action was taken since last verification. Such paras should also be clubbed in one part of the report. These reports will be prepared in duplicate and forwarded to the section concerned after it is discussed by the Internal Audit Officer with the Branch Officer and the Supervisory Group Officer. The section shall retain one copy for its use and reference and return the other copy to ITA after complying with the remarks within one month of receipt in section. After the receipt of reports from the sections duly approved by the Group Officer concerned, the correctness of the replies should be test checked by ITA and the report with further remarks of ITA should be submitted to the Director General of Audit within 10 working days on receipt of the report in the

section. After all the points are settled, the report should be closed under the orders of the Director General of Audit after due scrutiny and suitable note of closure of the Report included at the time of submission of synopsis of the Report to the Director General of Audit.

ITA will watch the receipt of the replies to the TAR from the section concerned and issue reminders, including D.O. reminders to the Group Officer, to be issued over the signature of SAO / AO (ITA), where replies are not forthcoming. For this purpose ITA will maintain a register called 'Progress Register of Test Audit Report' in the form given in *Annexure II* to this Manual. This Register should be reviewed by the A.A.O/Supervisor of the ITA Section on every Monday and submitted to the SAO / AO (ITA) on the 15<sup>th</sup> of each month. The disposal of the TARs should be watched by the sections concerned through the calendar-of-returns and the arrears in this regard should be shown in the monthly arrear report.

The SAO / AO (ITA) will bring monthly position of outstanding TARs and paras thereon in a consolidated form to the notice of DGA (C) indicating the groups which have not furnished the replies and the period since when the reports are outstanding.

The progress of clearance of TARs and paras thereof in each month and the number of outstanding TARs and Paras thereof at the end of each month should be shown in the monthly work report submitted to the DGA (C).

***[Authority: Paras 7.42 and 16.2 of Model Internal Audit Manual]***

Completion of Internal Audit, issue of reports, closing of the reports etc. may be regulated as per the following time schedule or such schedule as may be prescribed by the Head of Department:

(i) Completion of internal audit	Within 10 working days (1 AAO, 2 Auditors)
	Within 20 working days (1 AAO, 1 Auditor)
(ii) Issue of Test Internal Audit Memos	<p>Within 20 working days.</p> <p>The Test Memos should be issued during the course of inspection, wherever necessary.</p> <p>The last batch of Memos should be issued within 3 days of completion of internal audit.</p>
(iii) Return of Test Audit Memos	<p>Within 3-7 days of receipt of Test Audit Memos in the Section.</p> <p>The period of 7 days allowed for furnishing replies to Internal Audit Memos is only to give the section internal audited an opportunity to verify the facts, etc. If, however, the replies to Internal Audit Memos are not received within the period prescribed, the Internal Audit Reports should be finalized and issued without waiting for the replies to Internal Audit Memos.</p>
(iv) Issue of Report	Within 15 days of completion of internal audit/within 2 days of receipt of PD's orders on the Internal Audit Report.
(v) Furnishing of replies to the Internal Audit Reports by the Section.	<p>Within one month of receipt in section.</p> <p>If any difficulty is anticipated in adhering to the stipulated date, the matter should be brought to the notice of the Group Officer who after satisfying himself would recommend suitable extension of time and take the order of PD in this regard.</p>
(vi) Submission of the report to the PD with further remarks of ITA for orders for final settlement/further pursuance.	Within 10 working days on receipt of the report in the section.

## MONTHLY APPRAISAL REPORT

A Monthly Appraisal Report is required to be sent to the Headquarters Office detailing the principal / common defects noticed during Internal Test Audit and action taken thereon and also an appraisal as to whether procedures and systems prescribed have been followed and if not, what corrective action has been taken so that such failures do not occur in the future.

*[Authority: Para 16.3 & 18.6 of the Model Internal Audit Manual]*

The Monthly Appraisal Report should be accompanied by a statement in the prescribed format given below indicating the progress of test audit, number of sections to be test audited in a particular functional group, details of sections actually test audited during the period under report, the number of sections for which test audit reports had not been issued within the time schedule, and those for which reports had not been issued at all till the end of period under report.

**Proforma for monthly report of Internal Audit to DG (Inspection) at Headquarters**

Name of the Office:

Report of ITA for the month of .....

**Part A: Principal / Common defects / areas of weakness noticed and action taken**

Sl No.	Name of the Sections selected for internal audit in a wing of the office	Period covered by ITA's test-check	Actual date of carrying of internal audit	Principal / Common defects / areas of weakness noticed during the internal test audit	Action taken to set right the defects	Appraisal by Head of the Office as to whether or not the system has been followed	Corrective measure taken to avoid recurrence of such defects
1	2	3	4	5	6	7	8

Signature:

Name:

Designation:



Name of the Office:

Month:

**Part B: Progress of Test Check by ITA Wing**

	Annual Cycle: Name of Sections(*)					Once in 2 years Cycle: Name of Sections(*)					Once in 4 years Cycle: Names of Sections(*)				
1) Total No. of Sections (Group-wise) in the Office															
2) No. of Sections (Group-wise) test-checked during this cycle till the end of previous month															
3) No. of Sections (Group-wise) selected for test-check during the current half year															
4) No. of Sections (Group –wise) actually test-checked															
5) No. of Sections for which test audit reports have not been issued within stipulated period (with reasons for delay)															

(\*) Indicate names of Sections like Administration, Entitlement, ITRA etc.

Signature :

Name :

Designation :

## Chapter 3

### Miscellaneous Check And Review

3.1

#### **SCRUTINY OF CORRECT APPLICATION OF STANDARDS**

According to the Comptroller and Auditor General's secret instructions, the statistics in support of Budget Estimates forwarded to the O/o the C&AG every year are to be checked by ITA Section. The scrutiny should be restricted to the correct application of standards on which the staff is claimed. The ad-hoc requirements are to be scrutinized with reference to the actual volume of work involved. The results of such check should be submitted directly to the DGA (C).

*[Authority: Para 7.25 of the Model Manual]*

3.2

#### **CHECK OF ROSTERS MAINTAINED FOR GIVING EFFECT TO THE RESERVATIONS FOR SCHEDULED CASTES / TRIBES IN SERVICE**

ITA has been entrusted by the Headquarters Office with checking of rosters maintained for reservation of Scheduled Castes / Tribes in Service.

The rosters are maintained by the Confidential section of this office. Immediately after the rosters for recruitment / promotions are closed after 31<sup>st</sup> December, ITA should undertake its

inspection. In course of inspection, ITA should *inter-alia*, see that:-

- i) the points at which recruitments / promotions have been started during the year are correct with reference to the points at which they ended during the previous year;
- ii) the instructions in the brochure regarding efforts to be made to attract Schedule Caste / Tribe candidates are complied with and
- iii) orders for de-reservation have been obtained from the Department of Personnel before treating reserved vacancies as de-reserved and filing them by general candidates.

The Proforma for Inspection Report prescribed by the Headquarters Office under their letter no. 1102-NGE-II/58-70-II, dated 14.05.71 is given in *Annexure-IV* to this Manual.

The Inspection Report is to be sent to the Headquarters office on the 15<sup>th</sup> April each year vide Headquarters Office NGE Group Circular No. N/60/1983.

*[Authority: PDA(C)'s orders dated 21.11.1990 in File no. ITA/5-4]*

**3.3**

### **HALF-YEARLY REVIEW OF CASH BOOK**

ITA is required to conduct a half-yearly test check of the cash account of this office in order to ensure that an effective system of control over the drawal, custody, disbursement and accounting of cash exists.

2. In course of test-check, ITA would see whether instructions contained in Para 48 of MSO (A), Volume-I and Central Government Account (Receipts and Payments) Rules 1983 and also those issued by the Headquarters Office from time to time regarding drawal, disbursement and custody of cash and maintenance of Cash Book and other relevant records and registers are being followed strictly. A list of important points to be seen by ITA is given in *Annexure-V* to this Manual. These points, however, may not be taken as exhaustive.

3. The review would be conducted in July and January each year. After completion of the review, a review report showing the defects / deficiencies noticed will be prepared and submitted to the DGA (C) for approval. After approval, the report will be issued to the Group Officer concerned with a copy endorsed to the Branch Officer of the cash section. The removal of the defects / deficiencies will be watched by ITA.

*[Authority: PDA(C)'s orders dated 30.05.90 in File no. ITA/5-1]*

3.4

### **CHECK OF THE SERVICE BOOKS AND LEAVE ACCOUNTS OF THE STAFF OF THIS OFFICE**

ITA is required to check the Service Books and Leave Accounts of the members of staff of this office. This check is required to be completed within a cycle of four years. Accordingly, about 25% of the total number of Service Books including Leave Accounts is to be checked by ITA every year.

A register showing the names of the various categories of staff of the office is to be maintained by ITA and the register would be updated with reference to subsequent gradation lists when published.

The check would be conducted in batches monthly so that the required number of Service Books can be completed within a year. The Service Books required to be checked in a month along with the personal files would be called for from Administration / Entitlement section over the signature of AAO / Supervisor at the beginning of the month. On receipt of the documents, ITA would undertake the checking of the Service Books and Leave Accounts with reference to the personal files of the officials concerned and complete the work within that month. A note of the check conducted by ITA is to be recorded in the Service Books over the signature of the AAO / Supervisor indicating the month up to which the check has been completed.

A list of the important points to be seen during the check is given in *Annexure-VI* to this Manual. However the check would not be confined to those points only. The defects and deficiencies noticed on the basis of such check would be noted in a separate register to be maintained by ITA Section and communicated to the Branch Officer of the Administration / Entitlement section in the form of a memo, to be issued over the signature of SAO /AO (ITA). The ITA Section would pursue the memos issued from time to time till the defects / deficiencies are rectified.

At the end of each year of the four year cycle, ITA would prepare a report showing (a) number of Service Books due for checking during the year (b) number of Service Books actually checked and (c) important defects and deficiencies noticed and submit the same to the DGA (C).

*[Authority: PDA (C)'s orders dated 30.05.90 in File no. ITA/4-3]*

3.5

### **CHECKING OF THE HONORARIUM CLAIMS OF THE STAFF OF THIS OFFICE**

All honorarium claims of the members of staff of this office (other than those recommended on ad-hoc basis) are required to be checked by ITA wing before the same are sanctioned by the DGA (C). Accordingly, these claims should be checked by the ITA Wing with reference to the yardstick / norms and rates fixed by the Headquarters office / DGA (C), from time to time, for payment of honorarium for doing extra work in addition to normal output to pull up arrears and /or completion of a seasonal and laborious work by a target date. It should also be seen that the principles enunciated in FR 11 and FR46 (b) are duly observed.

*[Authority: PDA(C)'s orders dated 20.03.90 in File no. ITA/1-2]*

3.6

### **CHECKING OF GRADATION LIST**

Headquarters Office has entrusted the Internal Audit Section with the responsibility of checking of Gradation List of this office.

The following guidelines may be followed while checking the Gradation List:

- i) Service particulars like date of birth, date of continuous appointment, whether belongs to Scheduled Caste / Tribe etc may be test-checked with reference to Service Books.
- ii) Inter-section seniority fixed during new recruitment and promotion may be test-checked with reference to relevant records. Deficiencies, omissions noticed from time to time may be communicated to Administration Section for rectification and compliance, which may also be watched by ITA.

*[Authority: PDA (C)'s orders dated 21.11.1990 in File no. ITA/5-2]*

3.7

### **HORIZONTAL CHECK**

Horizontal Check is the check of certain processes done in various sections of a branch. While the test audit is in respect of a section selected, (and therefore it covers all the items of work done in that section), horizontal check is carried out in respect of an item common to many sections of a branch, or branches. Horizontal Check of an item in respect of group of sections of a branch gives a comparative picture of each section in respect of that item. Horizontal Check is useful and supplementary to test audit of section. It is left to the discretion of the Director General of Audit to arrange for the horizontal check whenever he considers it to be useful and necessary. An illustrative list of items which may be

covered by horizontal review is given in *Annexure-VII* to this Manual.

The horizontal check is not restricted to the items referred to in the above para. Selection of other items of work for horizontal check depends upon the circumstances and the need for such check.

The results of check should be communicated to the sections concerned and compliance watched.

*[Authority: Para 7.16 to 7.19 of Model Manual]*

3.8

### **REVIEW OF COMPLAINT CASES**

Internal Audit Section will send to Comptroller and Auditor General a quarterly report in respect of the cases of complaints received in CAG's Office and referred to the Office for a report thereon. The report is to reach CAG's Office by 2<sup>nd</sup> of May, August, November and February at the end of every quarter.

To enable ITA Section to send this report, group controlling sections in the office dealing with the complaints after processing the complaint cases and furnishing reports to CAG's Office will communicate to ITA by 25<sup>th</sup> of April, July, October and January at the end of every quarter the required information.

The ITA Section should ensure that the report is sent to Headquarters in the prescribed form with relevant Annexures, within the prescribed due date.



A watch Register should be maintained in accordance with Headquarters instructions, for watching complaints pending for over two months and such complaints should be reviewed by Director General of Audit.

ITA Section will enter all the complaint cases referred by Comptroller and Auditor General in a separate register and note in it the progress reported by the sections.

ITA Section should conduct a cent per cent review of all complaint cases received from Headquarters Office and which were not settled for six months from the date the complaint was first lodged.

ITA Section should also carry a test check of 5 to 10 per cent of complaint cases received in the office and addressed by name to the Director General of Audit / Group Officers and those received direct by sections through ordinary dak.

***[Authority: Para 7.26 to 7.32 of the Model Internal Audit Manual]***

## Chapter 4

### Quality Assurance in Internal Audit

4.1

#### INTRODUCTION

The Head of Department of the field office should develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity and continuously monitors its effectiveness. This programme includes periodic internal quality assessments and ongoing internal monitoring. Each part of the programme should be designed to help the internal auditing activity add value and improve the operations of the office and to provide assurance that the internal audit activity is in conformity with the prescribed framework, standards and instructions.

The internal audit activity should adopt a process to monitor and assess the overall effectiveness of the quality programme. The process should include both internal and external assessments.

4.2

#### QUALITY PROGRAMME ASSESSMENTS

The DGA (C), Kolkata shall be the authority for implementing the processes that are designed to provide reasonable assurance to the various stakeholders of the internal audit activity that it:

- performs in accordance with prescribed framework, standard and instructions.
- operates in an effective manner, and
- is perceived by those stakeholders as adding value and improving the organization's operations.

These processes should include appropriate supervision, periodic internal assessment and ongoing monitoring of quality assurance, and periodic external assessments. Monitoring should include ongoing measurements and analyses of performance metrics, e.g. cycle time and recommendations accepted. Assessments should evaluate and conclude on the quality of the internal audit activity and lead to recommendations for appropriate improvements. Assessments of quality programmes should include evaluation of:

- compliance with the prescribed framework, standards and instructions
- adequacy of the internal audit activity's scope, goals, objectives, policies and procedures
- contribution to the risk management, governance, and control processes of the office.
- effectiveness of continuous improvement activities and adoption of best practices; and
- whether the auditing activity adds value and improves the operations of the office.

For continuous improvement, all quality improvement efforts should include a communication process designed to facilitate

appropriate modification of resources, technology, processes, and procedures as indicated by monitoring and assessment activities.

4.3

### **INTERNAL ASSESSMENTS**

Internal assessments should include:

- ongoing reviews of the performance of the internal audit activity; and
- periodic reviews performed through self-assessment or by other persons within the organization, with knowledge of internal auditing practices and prescribed framework, standards and instructions.

Ongoing assessments may be conducted through:

- supervision during internal audit assignments
- checklists and other means to provide assurance that processes adopted by the audit activity (e.g. in the Internal Audit Manual of the field office prepared as required under the provisions of the present Model Internal Audit Manual) are being followed
- feedback from Group Officers and Branch Officers
- observations of Inspection Parties from Headquarters Office
- observations of Peer Review Groups carrying peer review of the office
- analysis of performance metrics (e.g. cycle time and recommendations accepted), and

- adherence to time frame or time budgets, audit plan completion, compliance to internal audit observations, recoveries effected etc.

Conclusions should be developed as to the quality of ongoing performance, and follow-up action should be taken to ensure that appropriate improvements are implemented. Periodic assessment should be designed to assess compliance with the activity's prescribed framework, standards and instructions and the efficiency and effectiveness of the activity in meeting the needs of its various stakeholders.

Periodic assessments may:

- include more in-depth interviews and surveys of stakeholders group (for example, Group Officers and Branch Officers)
- be performed by members of the internal audit activity (self-assessment),
- be performed by other competent audit professionals, currently assigned elsewhere in the office,
- encompass a combination of self-assessment and preparation of materials subsequently reviewed by other competent audit professionals, from elsewhere in the office; and
- include benchmarking of the internal audit activity's practices and performance metrics against relevant best practices of other field offices.

Conclusions should be drawn as to the quality of performance and appropriate action initiated to achieve improvements and conformity to prescribed framework, standards and instructions, as necessary.

The DGA (C) has to establish a structure for reporting results of periodic reviews that maintains appropriate credibility and objectivity. Generally, those assigned responsibility for conducting ongoing and periodic reviews should report to the DGA (C) while performing the reviews and should communicate their results directly to the DGA (C).

The DGA (C) has to share the results of internal assessments and necessary action plans with appropriate persons outside the activity, such as Group Officers, Director General (Inspection) at Headquarters Office and Team Leaders of Peer Review Groups carrying out peer review of the office.

4.4

#### **EXTERNAL ASSESSMENTS**

External assessments, such as quality assurance reviews, should be conducted at least once in every five years by a qualified, independent reviewer or review team from another field office or Headquarters.

Such assessment(s) / review(s) of an internal audit activity should appraise and express an opinion as to the internal audit activity's compliance with the prescribed framework, standards and instructions and should include recommendations for improvement. These reviews can have considerable value to the DGA (C), Internal Audit Officer and other members of the internal audit activity. Only properly qualified person(s) should perform such reviews.

External reviewers, including those who validate self-assessment (as explained in Para 4.5 below), should be independent of the field office and of the internal audit activity. The review team should consist of individuals who are competent in the professional practice of internal auditing in field offices of the Indian Audit and Accounts Department.

The office that is performing the external assessment, the members of the review team, and any other individuals who participate in the assessment should be free from any obligation to, or interest in, the office that is the subject of the review or its personnel. Individuals, who are in another section/branch/wing of that office, although organizationally separate from the internal audit activity, are not considered independent for purposes of conducting an external assessment.

Reciprocal Peer Reviews between two field offices should not be performed. The external assessments should consist of a broad scope of coverage that includes the following elements of the internal audit activity:

- compliance with prescribed framework, standards and instructions, plans, policies, procedures and practices,
- the expectations from the internal audit activity expressed by the DGA (C) or the Group Officers,
- the integration of the internal audit activity into the organization's governance process, including the attendant relationships between and among the key groups involved in that process,

- the tool and techniques employed by the internal audit activity the mix of knowledge, experience, and disciplines within the staff, including staff focus on process improvement and
- the determination whether the audit activity adds value and improves the operations of the office.

4.5

#### **SELF ASSESSMENT WITH INDEPENDENT VALUATION**

An alternative process is for the DGA(C) to arrange a self-assessment with independent external validation with the following features:

- a comprehensive and fully documented self-assessment process,
- an independent on-site validation by a qualified reviewer (as explained above); and
- economical time and resource requirements.

4.6

#### **SOME BEST PRACTICES IN INTERNAL AUDITING ACTIVITY**

The following are considered as some of the best practices in internal auditing activity:

- obtaining an understanding of auditees (the functional wings of the office under internal audit), so as to satisfy their needs,
- applying quality principles and developing performance measures,
- auditing operations as well as controls to improve entity performance,



- serving as an agent for change in the organization,
- communicating regularly within the internal audit activity and with auditees and other stakeholders,
- integrating information technology and auditing and
- emphasizing the professional satisfaction of the internal auditors.

The DGA (C) should share the results of external quality assessments with the various stakeholders of the activity like the Group Officers and the Director General of Inspection at Headquarters as well as the Team Leaders of Peer Review Groups, carrying out peer review of the field office.

*[Authority: Chapter 17 of Model Internal Audit Manual]*

## Chapter 5

### DOCUMENTATION

5.1

#### INTRODUCTION

The Internal Audit Team should adequately document the audit evidence in working papers, including the basis and extent of the planning, work performed and the findings of the audit. Working papers should contain sufficient information to enable an experienced auditor having no previous connection with the audit to ascertain from them the evidence that supports the auditor's significant findings and conclusions.

5.2

#### IMPORTANCE OF ADEQUATE DOCUMENTATION

Adequate documentation is important for several reasons. It will:

- Confirm and support the auditor's opinions and reports;
- Increase the efficiency and effectiveness of the audit;
- Serve as a source of information for preparing reports or answering any enquiries;
- Serve as evidence of the auditor's compliance with Auditing Standards;
- Facilitate planning and supervision;
- Help the auditor's professional development;

- Help to ensure that delegated work has been satisfactorily performed and
- Provide evidence of work done for future reference.

The audit team should bear in mind that the content and arrangement of the working papers reflect the degree of the auditor's proficiency, experience and knowledge. Working papers should be sufficiently complete and detailed to enable an experienced auditor having no previous connection with the audit to subsequently ascertain from them what work was performed to support the conclusions.

The internal audit report must be based on competent, relevant and reasonable evidence. The audit should be planned to achieve this. The evidence is gathered by the audit party and conclusions are drawn from the tests carried out. The review of the audit by senior officers has to assess the adequacy of the evidence and the reasonableness of the conclusions reached. The Officers responsible for the audit work should know that all this has been carried out properly. Good documentation is, therefore, vital to show the quality attained by the audit.

Every matter relevant to the audit should be recorded in a clear and concise way. The referencing of documents is especially important to show the way through the papers. The aim should be to make it easy for anybody not previously involved with the audit (for example, another auditor, who, for some reason has to take over the audit), and for senior officers reviewing the documentation, to see exactly what has been done and the conclusions reached. The auditor knows exactly what he has done

and what views he has formed; the documentation must make sure that other people examining the documentation are put in the same position. The acid test for good documentation is that an experienced auditor with no previous connection with the audit should be able, without difficulty, to ascertain the evidence gathered and understand and support the conclusions reached.

5.3

### **DOCUMENT FILES**

A standard method of filing documents is essential. The filing method should recognize that documents fall into two categories:

- those relevant to the audit of the section/group under audit generally
- those relevant only to the audit of the section/group under audit for a particular period.

The documents to which the auditor needs to refer each year should be placed on a Standing File. This file should contain current information about the section / group itself, such as:

- organizational chart and key personnel
- description of accounting systems
- manuals
- systems evaluations
- relevant job descriptions and authority limits
- list of locations and of main books of record or account
- specimen copies of formats of registers (like SY 328, GAR 9, GAR10, etc)

- formulae for reference in items of work like calculation of audit fees, staff proposals, calculation of man-days for internal and external arrears
- time targeted / prescribed for various items of work like finalization of pension cases, GPF final payments, issue of Inspection Reports etc
- specimen copies of documents, extracts of records and reports,
- previous internal audit reports; and
- previous reports of Director General of Inspection.

The documents relevant to the audit for a particular period should be filed in a manner which brings together related working papers in a series of folders (or in separate sections within the folders). The working paper folders should include documentation which shows:

- the names of audit personnel who carried out the audit work
- audit work plan
- audit test programme
- the dates when the audit work was done by the respective audit personnel
- the sources of the information / evidences obtained
- the nature and purpose of the audit tests carried out and the results obtained; and
- follow up records and correspondences.

It is very important that each audit conclusion reached should be recorded clearly.

*[Authority: Chapter 15 of Model Internal Audit Manual]*

## Chapter 6

### MISCELLANEOUS

#### 6.1

#### RELATION WITH DIRECTOR GENERAL (INSPECTION)

Internal Audit Section can usefully supplement the work of the Director General (Inspection) and has been entrusted with the liaison work between the Director General (Inspection) and the sections during the former's inspection of this office.

Immediately, on receipt of intimation from the Headquarters Office about the inspection, ITA will circulate the dates of inspection among the sections and advise the sections regarding procedures to be followed in receiving the requisitions, submitting the requisitioned files, records, etc. promptly to the Director General (Inspection) and furnishing the replies expeditiously to the Inspection Memos issued by him.

The ITA is required to pursue the objections raised by the Director General (Inspection) in his reports with the respective sections till their final settlement and issue instructions to see that the irregularities pointed out by the Director General (Inspection) do not recur. While it is necessary to bring the important lapses in the management of O/o the DGA(C) to the notice of the C&AG by the DG (Inspection), routine and procedural lapses can be left to be dealt with finally by the DGA (C), Kolkata through the ITA Section.

As the ITA is required to pursue the objections raised by the Director General (Inspection), ITA should maintain a watch register for this purpose, in the form given in *Annexure-VIII* to this manual. The periodical consolidated reports, showing compliance to the paras of the Director General (Inspection)'s reports, should be prepared by the ITA Section on the basis of the replies furnished by the sections and send them to the Headquarters Office on stipulated dates. The watch register should be submitted to the SAO / AO (ITA) each month.

The ITA Wing will be responsible for generating monthly report indicating clearly areas of concern to Headquarters and submission to DG (Inspection) by 10<sup>th</sup> of the following month, or such other date as may be prescribed format indicated at page 14 & 15 of this Manual.

Apart from the liaison work with the D. G. (Inspection) during his inspection of this office and subsequently pursuing the objections raised by him, the ITA may also be entrusted with the work of coordinating the peer-review work in this office as well.

*[Authority: Chapter 18 of the Model Internal Audit Manual]*

**6.2**

### **STATE OF WORK REPORT OF ITA SECTION**

Under the provisions of Para 21 of MSO (Administration), Volume-I, state of work report of each section of the office, at the end of the month, should be put up to the DGA(C). Immediately after the expiry of a month, the AAO / Supervisor in charge of ITA should prepare the State of Work report in the prescribed

proforma given in *Annexure-IX* to this Manual and put up to the Director General of Audit (Central). The report, after being approved by the Director General of Audit (Central), should be sent to Central section for consolidation.

*[Authority: PDA(C), Kolkata's order dated 25.05.90 in File no.ITA/I-10]*

**6.3**

### CALENDAR OF RETURNS

The specimen of Calendar of Returns of the Internal Audit Section is given at *Annexure-X* to this Manual.

**6.4**

### PRESERVATION OF RECORDS

Preservation of Records is required to be made as indicated below:-

Sl. No.	Particulars of the Record(s)	Period of Preservation
1	Internal Audit Reports	2 years after closure of the report and settlement of all paras.
2	Watch Register of Internal Audit Reports	2 years after the closure of all the Test Audit Reports of the particular cycle or till the Inspection of the DG(I) is completed and the observations of DG(I) thereon are settled, whichever is later.
3	Correspondence relating to DG(I)	1 year after the closure of the report of DGI and settlement of all paras in the Inspection Report.
4	Monthly statements of complaint cases to CAG	1 year, provided all outstanding cases are included in the monthly statement.

*[Authority: Para 7.44 of Model Internal Audit Manual]*





## **ANNEXURE-I**

**(Referred to in para 1.2)**

The items of work assigned to ITA Section of this office are as follows:-

- (i) Test check of Sections, Resident Audit Offices & Branch Offices.
- (ii) Checking of maintenance of Portfolio files.
- (iii) Scrutiny of the adequacy or otherwise of the existing arrangement for audit & review.
- (iv) Test check of records of receipt, approval, issue and pursuance of Inspection Reports to check whether there was any laxity at any stage in the matter.
- (v) Watching implementation of important office orders.
- (vi) Investigation of important arrears.
- (vii) Review of Calendar of Returns.
- (viii) Checking of Audit Fees worked out by different sections/wings for audit of accounts of certain authorities or bodies under section 20 of CAG's (DPC) Act, 1971.
- (ix) Half yearly review of Cashbook.
- (x) Test check of the Service Books of the officials of the office.
- (xi) Checking of list of staff completing 30 years of service or attaining the age of 55 years.
- (xii) Independent re-checks of the details in support of the budget proposals.

- (xiii) Checking of statistics of regular, temporary and casual staff.
- (xiv) Checking of rosters maintained for reservation of SC/ST in service.
- (xv) Checking of list of candidates appearing in SAS Examination in terms of Para 9.2.3 of M.S.O (Administration), Volume-I.
- (xvi) Checking of honorarium & overtime bills.
- (xvii) Checking of gradation list.
- (xviii) Review of complaint cases addressed to the CAG of India.
- (xix) Liaison work between the DG(I) and the section during the former's inspection.
- (xx) Investigation of procedural omissions and irregularities and audit lapses brought to notice by the DG(I).
- (xxi) Submission of monthly appraisal reports of the work done by the ITA to the DG(I).
- (xxii) Checking the quality of audit conducted and commenting specifically on this aspect in its reports so that suitable measures may be initiated to improve the quality of work where necessary.

# ANNEXURE-II

(Referred to in para 2.3 & 2.6)

## Form-I

### PROGRESS REGISTER

Sl. No.	Name of the Section checked	Names of the Auditors	Name of the AAO	Date of commencement of test check	Date of completion of test check	No. of working days for completion	Date of issue of the report	Date of first receipt of reply	Date of submission to DGA (C)	Details of reminders	Date of final records	Initials of AAO	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

## **ANNEXURE-III (A)**

**(Referred to in Para. 2.4)**

### **I. List of items of work/records common to all sections**

1. Calendar of Returns.
2. Inward Diary Register.
3. Outward Diary Register.
4. Reminder Register.
5. Pending Register.
6. Monthly Reports with reference to relevant records.
7. Attendance Register, Cut List, Casual Leave Account, Leave Register etc.
8. Note Books.
9. Sectional Duty List.

### **II. List of items of work/records relating to Administration Group**

10. Pay Bill Register.
11. T.A. Bills Audit Register.
12. Control Registers of L.T.C. claims.
13. Control Register of H.B. Advance/M.C. Advance and other advances.
14. Control Registers for nomination of DCRG, Family Pension & GPI.
15. Control Registers for nomination of CGEIS.
16. Register of Service Books.
17. A.C. Bill Register.
18. Contingency Register.
19. Control Register of claims for Medical Reimbursements.
20. Log Book of Staff Car.
21. Accounts of CAG's Memoranda of Secret Instructions.
22. G.P. Fund Account of Group 'D' Staff.
23. Verification of Services in terms of Rule 32 of CCS (Pension) Rules, 1972.
24. List of staff completing 30 yrs of service/55 yrs of age.
25. Imprest Account.
26. Increment Registers.

**Note:** Review of Cash Book with connected Registers, checking of Service Books, checking of Rosters for Reservations of SC/ST in Service and checking of Gradation List are conducted separately.

### **III. List of items of work/records relating to Record Group**

1. Dead Stock Register.
2. Register of Valuables.
3. Account of Amounts drawn by A.C. Bills.
4. History Sheets of office machines /equipments.
5. Physical Verification of Dead Stock.
6. Store Account.
7. Stock Register of Library Books along with all connected records.
8. Disposal of old newspapers/periodicals.
9. Review, maintenance and disposal of old records.
10. Records/Registers relating to telephones (local, STD etc.).
11. Records relating to labour engaged on daily wages.
12. Physical Verification of stock of Record-I and Canteen (Welfare) as per PDA(C)'s orders dated 24.04.07. Approved note kept in the file 'Selection of Unit for Test Audit'-ITA/1-4/2000-01/04-05, at P/56<sup>N</sup>.

### **IV. List of items of work/records relating to Audit Control Sections (both Expenditure and Revenue Audit)**

1. Annual selection programme.
2. Cycle Index Register/Forecast Register.
3. Quarterly Audit Programme.
4. Audit Fees Register (for Audit of Autonomous Bodies).
5. Registers to watch (i) the receipt and issue of Inspection Reports and (ii) the progress in the settlement of Inspection Reports.
6. Objection Book and Adjustment Register.
7. Data-Sheet on Autonomous Bodies (for Expenditure Audit).
8. Portfolio Files and Control Registers (for Expenditure Audit).
9. Potential Draft Para and Draft Para Registers.
10. Supervision of Field Parties by the Group Officers.
11. Formation and activation of Audit Committees.

## ANNEXURE-III (B)

(Referred to in Para. 2.4)

(Page -61 to 95, 129 to 130 & 150 to 153 of Model Manual)

### ADMINISTRATION (Including ANI)

The illustrative checks to be exercised and points to be seen during internal audit of various functions of Administration Group are indicated below:

#### Staffing

Sl. No.	Illustrative Checks / Points to be seen
1	The number of sanctioned posts for the office in each cadre, viz. Sr. AO/AO, AAO/SO, Sr. Accountants / Accountants, Sr. Auditors / Auditors, Clerks, miscellaneous posts and Group 'D' staff, the number of persons actually in position and reasons for any variations may be obtained.
2	Number of temporary posts, if any, specially sanctioned for clearance of arrears / special items of work indicating the period of sanctions and other details may be obtained.
3	Number of sanctioned posts in training reserve and number of untrained officials and reasons therefore may be obtained.
4	How many ad-hoc/casual/temporary posts (Group-wise) were sanctioned during the last three years and for what purpose? How many posts were filled in? what are the periods for which those were filled in?
5	How many members of employees upto and including the grade of Sr. AOs/ AOs have been working for more than 5 years in the same group and for more than 3 years in the same sections on date? Whether the cases for their retention are being reviewed from time to time and orders of PDA obtained in compliance of Headquarters office instructions / instructions contained in CAG's MSO (Admn), Vol-I?
6	Whether confirmation of any person in initial cadre is held up; if so, ascertain the reasons cadre-wise and individual-wise.
7	How many persons were sent on training within 3 months, within 6 months and within one year of recruitment from the period of last test audit to date? How many persons could not be sent on training after recruitment during the period from last inspection to date and for what reasons?
8	Whether there has been any case in which candidates otherwise not eligible / educationally qualified as per extant orders / rules was allowed to appear in the departmental examinations? Whether approval of competent authority was obtained?
9	How many persons who have passed the qualifying examination are awaiting promotion? What are the reasons for not making promotion of such persons?
10	Whether entitlements of Government servants extended with the benefit of Assured Career Progression Scheme have been checked in the light of orders / clarifications issued by Government of India / Office of CAG from time to time?
11	How many persons were employed as casual labourers on daily wages as of 1 <sup>st</sup> of the month of test audit? Find out the date from which employed.

12	Whether the engagement of casual labourers was justified with reference to norms.
13	Whether any casual labourer is engaged continuously for more than 206 days in a year?
14	(a) Whether Headquarters instructions regarding engagement of casual labourers etc. are being strictly adhered to? If not, the reasons thereof.
	(b) Whether Government of India / Headquarters instructions issued from time to time regarding grant of temporary status to casual labourers are being scrupulously adhered to? If there had been any deviation, the details thereof with justification may be obtained.
15	Whether attendance registers are checked by Branch Officers / Group Officers periodically and whether actions are taken on crosses for late coming, absence, etc.
16	What is the number of Supervisors in position vis-à-vis post sanctioned by Hqrs? Aspect of temporary appointment of Supervisors in Deficit Audit Offices in terms of Headquarters office instruction in this regard should be seen and it should also be seen that the Supervisors temporarily promoted as Section Officers are reverted as and when qualified SOGE passed candidates are available for promotion.
17	What is the number of SOGE passed candidates not promoted as on 1 <sup>st</sup> January each year? Why they could not be promoted?
18	Whether Government of India/ Headquarters instructions issued from time to time on compassionate appointments regarding verification of applications, adherence of prescribed quota, time limit for making compassionate appointment, financial condition of the applicant / family, etc. are being strictly followed.
19	Whether prior approval of Dy. CAG or such other competent authority was obtained before making compassionate appointments in the cases where it was required under extant scheme of compassionate appointment.

### **Administrative Setup and Other Matters**

Sl. No.	Illustrative Checks / Points to be seen
1	Check the records relating to grant of cash awards with reference to the eligibility and relevant rules.

### **Cash**

Sl. No.	Illustrative Checks / Points to be seen
1	Whether there is any discrepancy in report sent to Hqrs (BRS) on staff strength as on previous 1 <sup>st</sup> March as compared to pay bills drawn (number of persons on duty leave and deputations (group wise)).

### **Leave Travel Concession**

Sl. No.	Illustrative Checks / Points to be seen
1	Check whether declaration of home town has been received from each official and recorded in the Service Book in accordance with the applicable instructions.
2	Check whether the declaration of home town once made has been allowed to be changed more than once during the service.
3	Check whether the concession is allowed to any Government Servant or his family members where the official has not completed one year's regular service as on the date of journey performed by him or by his family, as the case may be.

4	Check whether the concession to home town is allowed not more than once in a block of two calendar years commencing from 1/1/1956, i.e. 1956-57, 1958-59, 1960-61 and so on.
5	Check whether any official undertakes the journey in a chartered bus, van or other vehicles, which are owned by private operators.
6	Check whether any official undertakes the journey in private cars (the cost of propulsion being borne by Govt. Servant himself).
7	Check whether the advance granted to the officials, if any, has been adjusted in full.
8	Check whether any civilian official avails himself of Leave Travel Concession for journey to any place in India for more than once in block year of 4 calendar years commencing from 1974-77, 1978-81 and so on.
9	Check to see that there is no bar for the Govt. Servants and his family members to visit the same place or different places of their choice (anywhere in India).
10	Check to see that the leave travel concession for journey to any place in India is allowed only in lieu of and in adjustment against the leave travel concession to the home town including concession, if any, carried forward to which an official may be entitled at the time of journey to any place in India is undertaken.
11	Check whether the officials are submitting adjustment bills within the prescribed period after completion of the journey.

### **Central Government Employees Group Insurance Scheme**

Sl. No	Illustrative Checks / Points to be seen
1	Whether the Head of the office is maintaining a Register of members in the prescribed form.
2	Whether nominations have been obtained by the Head of office from each member that they have been pasted in the Service Books of the officials and that entries regarding the receipt of nominations have been made in the Service Books.
3	Whether the subscription is being recovered from the salaries of the members through regular pay bills at the prescribed rates.
4	That in case of death of a member, the insurance money has been paid correctly to the nominee at the prescribed rates. (In addition, the member would be allowed the amount from the Saving fund at the prescribed rates.)
5	That the amount of subscription under the old scheme has been credited to employees' provident fund accounts as per orders on this subject.



### Pensionary Benefits

Sl. No.	Illustrative Checks / Points to be seen																				
1	Whether there are any cases of persons who have already retired from the office but whose pension cases / final payments of PF have not been finalized? If so, the details of each case and reasons for the delay may be obtained in the following proforma:																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sl. No.</th> <th style="text-align: center;">Name of the Official</th> <th style="text-align: center;">Designation</th> <th style="text-align: center;">Date of Retirement</th> <th style="text-align: center;">Date of PPO</th> <th style="text-align: center;">Date of GPO</th> <th style="text-align: center;">Date of Payment of leave encashment</th> <th style="text-align: center;">Date of Payment of PF dues</th> <th style="text-align: center;">Reason for delay</th> <th style="text-align: center;">Remarks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> <td style="text-align: center;">(4)</td> <td style="text-align: center;">(5)</td> <td style="text-align: center;">(6)</td> <td style="text-align: center;">(7)</td> <td style="text-align: center;">(8)</td> <td style="text-align: center;">(9)</td> <td style="text-align: center;">(10)</td> </tr> </tbody> </table>	Sl. No.	Name of the Official	Designation	Date of Retirement	Date of PPO	Date of GPO	Date of Payment of leave encashment	Date of Payment of PF dues	Reason for delay	Remarks	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Sl. No.	Name of the Official	Designation	Date of Retirement	Date of PPO	Date of GPO	Date of Payment of leave encashment	Date of Payment of PF dues	Reason for delay	Remarks												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)												
2	How many nominations for Central Government Employees Insurance Scheme in respect of the employees of the office have been received, accepted and kept in Vol.-II of the Service Books and how many nominations have been received? What action has been taken to obtain the wanting nominations? Whether the register for the purpose is being submitted to the BO / GO periodically with an analysis of wanting nominations?																				
3	Whether periodical physical verification of nominations for family pension and Death-cum-Retirement Gratuity was being carried out? If so, the results of physical verification may be seen.																				
4	Whether the Register of Service Books is maintained and half yearly physical verification of service books was being done by an independent officer other than Branch Officer (Administration).																				

### Stock Registers

Sl. No.	Illustrative Checks / Points to be seen
1	What are the names of local manuals maintained in the office (Group-wise)? Which is their year of print (1st edition)? Which is year of latest publication?
2	Whether up to date correction slips have been issued and pasted in the respective manuals?
3	Whether any of the manuals were revised / updated in accordance with Headquarters office instructions?
4	Whether any manuals are lying with Government / other printing presses for printing? If yes, since when and what efforts have been made by the office to get the manuals printed early?
5	Whether proper record of books issued to various functional groups / sections and field parties have been maintained and availability of books reported by them annually, before the date of annual physical verification of books.
6	Ascertain the value of books purchased during last three year indicating the value of Hindi and English books purchases.
7	Ascertain the details of review of old books / codes and manuals conducted during last 3 years to weed out the books no more required.
8	Similar information may be obtained in respect of sale of waste paper scrap, etc.

### Old Record Management

Sl. No.	Illustrative Checks / Points to be seen
1	Whether registers of files are maintained year wise by each section.
2	Whether files for more than two years are reviewed annually by each section to weed out / transfer the files to old record section.
3	Whether any regular review was being done regarding files and records and weeding them as and when necessary? If so, period up to which records were destroyed / weeded out may be obtained / checked.
4	Whether Old Records Register was being maintained? The records for the third preceding year are required to be sent by various sections. Verify the position of receipt of records in the Old Records Section.
5	Whether physical verification was being done continuously in a phased manner, i.e., section-wise in such a way that all sections are covered in a spell of 2 years?
6	Whether orders from Group Officer for weeding out / destruction were obtained and whether the register was submitted to the Group Officer after doing needful?

### List of Returns to be sent to Headquarters by E-mail (Illustrative)

Sl. No.	Name of Returns	Due Date
1	Annual return in respect of utilization of vacancies reserved and filled by physically handicapped persons	By 31 <sup>st</sup> March of every year
2	Annual Return on strengthening of administrative review of cases of Government servants on attaining the age of 50 to 55 years of service or after completing 30 years of service and their premature retirement in Group 'C' and 'D' cadres	By 14 <sup>th</sup> August of every year
3	Quarterly return showing surplus / deficit in the combined cadres of AAOs / SOs	By 15 <sup>th</sup> January, 15 <sup>th</sup> April, 15 <sup>th</sup> July & 15 <sup>th</sup> October of every year
<b>NGE (ENTT)</b>		
4	Quarterly return for the schemes for voluntary retirement of Central Government employees after rendering 20 years of qualifying service	By 5 <sup>th</sup> day at the end of each quarter viz., January-March, April-June, July-September, October-December
5	Prompt settlement of pension and other retirement benefits	- DO -
6	Prompt settlement of terminal claims and other complaints of retiring staff	By 15 <sup>th</sup> of the month following the month of the retirement
<b>BRS</b>		
7	Staff proposals for inclusion in REs and BEs	By 25 <sup>th</sup> July of every year
8	Monetary estimates for inclusion in REs and BEs	20 <sup>th</sup> September of every year
9	Final review of expenditure for the year	10 <sup>th</sup> July of every year
10	Watching / submission of Appropriation Accounts	1 <sup>st</sup> September of every year
11	Monitoring of expenditure other than salaries and TA	By the 10 <sup>th</sup> of the month following the last month of quarter to which the return relates

12	Statement of actual expenditure incurred on pay and various types allowance of Central Government employees	31 <sup>st</sup> March of every year 30 <sup>th</sup> June of every year 30 <sup>th</sup> September of every year 31 <sup>st</sup> December of every year
13	Statement of expenditure in respect of loans to Government servants from October to March every year.	15 <sup>th</sup> of the following month
14	Statement of Sanctioned Strength and Persons in Position	10 <sup>th</sup> of the following month
15	Review of expenditure statement from April onwards	10 <sup>th</sup> of the following month
<b>NGE (JCM)</b>		
16	Return regarding departmental examination passed staff awaiting promotion as Auditors and Accountants	By 10 <sup>th</sup> day of each half year, viz. January-July
17	Return regarding Section Officer Grade Examination passed staff awaiting promotion as Section Officers	By 10 <sup>th</sup> days of each half year viz., January-July
<b>ESTATE SECTION</b>		
18	Return relating to private / State Government buildings hired for office accommodation / Rest House / Guest House etc.	By 20 <sup>th</sup> April of every year
<b>GE II</b>		
19	Representation of SC / ST in services	By 31 <sup>st</sup> January of every year
20	Recruitment of minorities in service	By 30 <sup>th</sup> April & 31 <sup>st</sup> October of every year
21	Statement showing the position of officers n deputation every year	By 15 <sup>th</sup> January and 15 <sup>th</sup> July of every year

**CASH**

The illustrative checks to be exercised and points to be seen during internal audit of various functions of Cash Section are indicated below:

**Staffing and Other Matters**

Sl. No.	Illustrative Checks / Points to be seen
1	How many persons were working as Cashier and Assistant Cashier in Cash Branch? Ascertain their names and date of appointment as Cashier and Asstt. Cashier, as the case may be.
2	What is the currency of Fidelity Bond / Insurance policy in respect of each official and due dates of their renewals? The records through which the renewals of Fidelity Bond/Insurance etc., is watched may also be examined.
3	What is the maximum amount of cash handled by each Cashier and Asstt. Cashier at any time during the last one year? What was the actual cash balance at the close of each day during the month of inspection? Are there huge cash balances?
4	Ascertain the names of Drawing and Disbursing Officers for the period from last inspection (to date).
5	Whether there had been any case of defalcation/losses/embezzlement of cash in the office since last inspection? If so, a brief history of the case indicating the action taken may be obtained and kept in inspection file.

6	What was the amount of imprest sanctioned by the Headquarters Office? Whether detailed account is being maintained? Whether certificate of balance was being sent to Headquarters.
7	In case imprest is insufficient, whether Headquarters Office was approached for raising the amount of Imprest?
8	Whether the amount from undisbursed pay and allowances are being utilized to meet emergent office expenses? If so, details for the last 3 years may be ascertained and examined.
9	Whether cash book and other documents are being maintained as per procedure laid down in Receipts and Payments Rules.
10	Whether periodical surprise check of cash is carried out by personnel other than from Administration Wing.
11	Whether the cash book is maintained in the prescribed form (Presently GAR 3)
12	Whether the pages of cash book are machine numbered and a certificate of count of pages has been recorded on the first page before a cash book is brought into use.
13	Whether all monetary transactions have been entered in the cash book as soon as they have occurred and attested by the DDO.
14	Whether the cash book is closed regularly and properly checked and at the end of each month DDO has personally verified the cash balance and has recorded a signed and dated certificate to that effect.
15	Whether the totals have been checked by a person other than the writer of the Cash Book.
16	Whether surprise physical verification of cash has been conducted at periodical intervals by the DDO.
17	Whether there is a voucher for every entry setting forth full and clear particulars of the claim and app information necessary for its proper classification and identification in accounts.
18	Whether the amounts received have been paid in full into the bank without undue delay, for credit to Government Account under proper head.
	Note – The verification of credits of the selected month's receipts should be made with reference to the bank reconciliation statements of receipts prepared by the DDO.
19	Whether a receipt in the prescribed form (presently GAR 6) has been issued to the payer when money is received. This receipt is to be signed by the DDO who should satisfy himself at the time of signing the receipt that the amount has been entered in the cash book.
20	Whether there are erasures or overwriting in the cash book. Erasure or overwriting of an entry once made in the Cash Book is prohibited. If a mistake is discovered, it should be corrected by drawing a line through the incorrect entry and recording the correct entry in red ink.
21	Whether adequate security as envisaged in the General Financial Rules in respect of Cashier has been obtained, accepted by the competent authority and relevant documents kept in the safe custody of the Head of Office.
22	Whether Government money has been kept in strong cash box secured by double lock.
23	The officers in charge of Internal Audit parties may get the cash balance verified by the officers of the cash branch in their presence and have a certificate of verification recorded in the Cash Book.
24	Whether the account payee cheques issued by the PAO / Cheque drawing DDO in favour of government servants and third parties are being entered in the cash book. Such cheques, being payable only to the parties, should not be entered in the cash book. The delivery and acknowledgements of such cheques should, however, be watched through a separate register. This aspect should be checked.

### Register of Valuables

Sl. No	Illustrative Checks / Points to be seen
1	Whether the register is being maintained in the prescribed form.
2	Whether the cheques / demand drafts received have been entered in the register on the day of their actual receipt.
3	Whether full particulars of the valuables are recorded in the register.
4	Whether the valuables (cheques / demand drafts, etc.) have been sent to the bank soon after their receipt for credit to Government Account.
5	Whether the register is being closed every fortnight or at such other intervals as may be prescribed.
6	Whether the credit of valuables has been traced in the bank scroll and particulars thereof recorded in the register.

### Register of Bank Drafts

Sl. No	Illustrative Checks / Points to be seen
1	Whether the register of bank drafts is being maintained in the proper form.
2	Whether full particulars, i.e., Bill No. and date have been indicated before cheque is sent to Bank for preparation of the bank drafts.
3	Whether the bank drafts have been sent to the party (intended recipient) without delay.
4	Whether the date of acknowledgement has been indicated in the columns prescribed for this purpose.

### Stock Registers

Sl. No.	Illustrative Checks / Points to be seen
1	What are the names of local manuals maintained in the office (Group-wise)? Which is their year of print (1st edition)? Which is year of latest publication?
2	Whether up to date correction slips have been issued and pasted in the respective manuals?
3	Whether proper record of books issued to various functional groups / sections and field parties have been maintained and availability of books reported by them annually, before the date of annual physical verification of books.
4	Ascertain the value of books purchased during last three year indicating the value of Hindi and English books purchases.
5	Ascertain the details of review of old books / codes and manuals conducted during last 3 years to weed out the books no more required.
6	Similar information may be obtained in respect of sale of waste paper scrap etc.

### Old Record Management

Sl. No.	Illustrative Checks / Points to be seen
1	Whether registers of files are maintained year wise by each section.
2	Whether files for more than two years are reviewed annually by each section to weed out / transfer the files to old record section.
3	Whether any regular review was being done regarding files and records and weeding them as and when necessary? If so, period up to which records were destroyed / weeded out may be obtained / checked.
4	Whether Old Records Register was being maintained? The records for the third preceding year are required to be sent by various sections. Verify the position of receipt of records in the Old Records Section.
5	Whether physical verification was being done continuously in a phased manner, i.e., section-wise in such a way that all sections are covered in a spell of 2 years?
6	Whether orders from Group Officer for weeding out / destruction were obtained and whether the register was submitted to the Group Officer after doing needful?

### CENTRAL & ACCOUNTING

The illustrative checks to be exercised and points to be seen during internal audit of various functions of Central & Accounting Section are indicated below:

#### Administrative Setup and Other Matters

Sl. No.	Illustrative Checks / Points to be seen
1	<u>Complaint Cases</u> Total numbers of complaint cases received, disposed and balance pending for the period from last inspection to date may be ascertained. Also ascertain what control mechanism exists for redressal of complaints / grievances of staff.

#### Stock Registers

Sl. No.	Illustrative Checks / Points to be seen
1	What are the names of local manuals maintained in the office (Group-wise)? Which is their year of print (1st edition)? Which is year of latest publication?
2	Whether up to date correction slips have been issued and pasted in the respective manuals?
3	Whether proper record of books issued to various functional groups / sections and field parties have been maintained and availability of books reported by them annually, before the date of annual physical verification of books.
4	Ascertain the value of books purchased during last three year indicating the value of Hindi and English books purchases.

5	Ascertain the details of review of old books / codes and manuals conducted during last 3 years to weed out the books no more required.
6	Similar information may be obtained in respect of sale of waste paper scrap etc.

### Old Record Management

Sl. No.	Illustrative Checks / Points to be seen
1	Whether registers of files are maintained year wise by each section.
2	Whether files for more than two years are reviewed annually by each section to weed out / transfer the files to old record section.
3	Whether any regular review was being done regarding files and records and weeding them as and when necessary? If so, period up to which records were destroyed / weeded out may be obtained / checked.
4	Whether Old Records Register was being maintained? The records for the third preceding year are required to be sent by various sections. Verify the position of receipt of records in the Old Records Section.
5	Whether physical verification was being done continuously in a phased manner, i.e., section-wise in such a way that all sections are covered in a spell of 2 years?
6	Whether orders from Group Officer for weeding out / destruction were obtained and whether the register was submitted to the Group Officer after doing needful?

### List of Returns to be sent to Headquarters by E-mail (Illustrative)

Sl. No.	Name of Returns	Due Date
<b>BRS</b>		
1	Collection of statistics to serve as fair index on the volume of work done during the year	30 <sup>th</sup> September of every year
2	Consolidated statement showing the loss of national property due to fire, accident in the IA & AD for the year	March of every year.
3	REs and BEs demand No. 30 Major Head 7610 Loans and Advances to Government Servants	1 <sup>st</sup> week of October of every year
<b>LEGAL CELL</b>		
4	Quarterly return of legal cases of non employees of IA&AD (Non-IA&AD cases)	By 5 <sup>th</sup> of January, April, July & October of every year

**CONFIDENTIAL**

The illustrative checks to be exercised and points to be seen during internal audit of various functions of Confidential Section are indicated below:

**Staffing**

Sl. No.	Illustrative Checks / Points to be seen
	Whether attendance registers are checked by Branch Officers / Group Officers periodically and whether actions are taken on crosses for late coming, absence, etc.
1	What is the number of Supervisors in position vis-à-vis post sanctioned by Hqrs? Aspect of temporary appointment of Supervisors in Deficit Audit Offices in terms of Headquarters office instruction in this regard should be seen and it should also be seen that the Supervisors temporarily promoted as Section Officers are reverted as and when qualified SOGE passed candidates are available for promotion.
2	What is the number of SOGE passed candidates not promoted as on 1 <sup>st</sup> January each year? Why they could not be promoted?
3	Whether Government's instructions issued from time to time on post-based reservations are being followed scrupulously in the maintenance of cadre-wise / methods of appointment-wise reservation rosters? Current status of cadre-wise backlog of SCs/STs/OBCs and efforts made to clear the same may be examined.
4	Check the material provided to the Departmental Promotion committee (DPC) relating to preparation of promotion panel in respect of all cadres.
5	Whether Headquarters' instruction issued from time to time regarding avoidance of delay in promotions are being strictly followed? If there has been any case(s) of delay during the current / previous panel year, the details may be examined.
6	In the revised instructions relating to post based recruitment, the number of persons-in-position in a particular quota (Seniority / Departmental Examination / Direct Recruitment) of a cadre is not to exceed the number of posts prescribed as per given percentages in the relevant recruitment rules. Whether there has been any case of deviation from these instructions? If so, the reasons thereof may be examined.
7	<p>Cases of sexual harassment of working women at work place</p> <p>(a) How many cases of sexual harassment are pending</p> <p>(b) Present position of each case</p> <p>(c) Whether committee prescribed for the purpose has been formed; if so, collect details</p> <p>(d) Reason for not finalizing the cases so far.</p>
8	Whether complaint register to monitor the grievances of SC/St employees is maintained as per the instructions of Headquarters and reviewed by the Group Officer monthly.
9	Check the material relating to preparation of gradation list.

**Administration Setup and other matters**

Sl. No.	Illustrative Checks / Points to be seen
1	<p>What are the names of the officials with their designation against whom disciplinary proceedings are pending? Also supply the following information for each case:-</p> <p>a) Date of incidence</p> <p>b) Date on which disciplinary proceedings initiated</p>



	c) Nature and present position of the case d) Since when pending e) Reasons for not finalizing the case so far f) Any other remarks to be offered by Administration in regard to delay in finalization of disciplinary cases.							
2	<b>Court cases / Tribunal cases</b>							
	Information in the following proforma may be collected and examined.							
	Year	Nature of case in brief	Date of filing	Date of disposal	Whether disposed in favour of Government or Government Servant or any other party	Expenditure incurred	If not disposed, stage at which pending	Reasons for delay, if any
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3	<b>Confidential Reports</b>							
	Information in the following proforma may be collected and examined							
	Year	Total No. of staff : cadre wise/ year wise	Total confidential Reports received Year-wise	Balance	Reasons for non-receipt	Follow-up action taken, if any		
4	Whether any confirmation, promotion etc. could not take place in time due to delay in receipt of Confidential Reports							

### **Pensionary Benefits**

Sl. No.	Illustrative Checks / Points to be seen
1.	Whether there are court / CAT cases regarding Pensionary benefits? If yes, obtain full details. (Information available in legal cell to be obtained).

### **Stock Registers**

Sl. No.	Illustrative Checks / Points to be seen
1	What are the names of local manuals maintained in the office (Group-wise)? Which is their year of print (1st edition)? Which is year of latest publication?
2	Whether up to date correction slips have been issued and pasted in the respective manuals?
3	Whether proper record of books issued to various functional groups / sections and field parties have been maintained and availability of books reported by them annually, before the date of annual physical verification of books.
4	Ascertain the value of books purchased during last three year indicating the value of Hindi and English books purchases.
5	Ascertain the details of review of old books / codes and manuals conducted during last 3 years to weed out the books no more required.
6	Similar information may be obtained in respect of sale of waste paper scrap, etc.

### Old Record Management

Sl. No.	Illustrative Checks / Points to be seen
1	Whether registers of files are maintained year wise by each section.
2	Whether files for more than two years are reviewed annually by each section to weed out / transfer the files to old record section.
3	Whether any regular review was being done regarding files and records and weeding them as and when necessary? If so, period up to which records were destroyed / weeded out may be obtained / checked.
4	Whether Old Records Register was being maintained? The records for the third preceding year are required to be sent by various sections. Verify the position of receipt of records in the Old Records Section.
5	Whether physical verification was being done continuously in a phased manner, i.e., section-wise in such a way that all sections are covered in a spell of 2 years?
6	Whether orders from Group Officer for weeding out / destruction were obtained and whether the register was submitted to the Group Officer after doing needful?

### List of Returns to be sent to Headquarters by E-mail (Illustrative)

Sl. No.	Name of Returns	Due Date
<b>NGE (DISC)</b>		
1	Return on confidential Reports in respect of Non-Gazetted employees	By 7 <sup>th</sup> July of every year
2	Return of Vigilance Cases in respect of Non-Gazetted employees	By 10 <sup>th</sup> January of every year
3	Return on appeals, memorials addressed to CAG but withheld by PAG/AG/ Director General of Audit	By 31 <sup>st</sup> March of every year
4	Return on pending disciplinary cases in respect of Non-Gazetted employees	By 30 <sup>th</sup> April for Half Year ending March By 31 <sup>st</sup> October for Half Year ending September
5	Return on sexual harassment of working women	By 31 <sup>st</sup> January of every year.
<b>NGE (APP)</b>		
6	Consolidated Annual Statement regarding representations of SCs / STs in service in Appendix 8, 8C & 9 of Brochure on Reservation for SCs and STs in services	By 31 <sup>st</sup> March of every year
7	Annual statement in Appendix 12 of Brochure on Reservation for SCs and STs in services showing the number of reserved vacancies including in the roster for purely temporary appointment which were treated as reserved during the prescribed year	By 31 <sup>st</sup> March of every year.
8	Representation of SCs / STs in services appointment to posts filled by deputation or transfer-annual statement as per Appendix 19 of Brochure on Reservation for SCs and STs in service.	By 31 <sup>th</sup> March of every year.
9	Annual statement regarding recruitment of OBCs in Government services	By 31 <sup>th</sup> March of every year.

10	Annual return in respect of utilization of vacancies reserved and filled by physically handicapped persons	By 31 <sup>st</sup> March of every year
11	Half Yearly Report for monitoring of recruitment of Minority communities in the Ministries / Departments, Public Sector undertakings and subordinate / attached offices, representation of Minorities in statutory selection Boards / Committees	By 30 <sup>th</sup> April & 31 <sup>st</sup> October of every year
12	Half Yearly return on reservation of vacancies for ex-servicemen	By 15 <sup>th</sup> of the month following the half year
13	Half Yearly return on physically handicapped persons.	Last week of second month after expiry of the six monthly period.
14	Quarterly return showing surplus / deficit in the combined cadres of AAOs / SOs.	By 15 <sup>th</sup> January, 15 <sup>th</sup> April, 15 <sup>th</sup> July & 15 <sup>th</sup> October of every year.
<b>LEGAL CELL</b>		
15	Quarterly return of legal cases pertaining to employees of IA&AD	By 5 <sup>th</sup> of January, April, July & October of every year
<b>GE II</b>		
16	Representation of SC / ST in services	By 31 <sup>st</sup> January of every year
17	Recruitment of minorities in service	By 30 <sup>th</sup> April & 31 <sup>st</sup> October of every year
18	Vigilance cases against officers	By April, July, October and January of every year

### IT CELL

The illustrative checks to be exercised and points to be seen during internal audit of various functions of IT Cell are indicated below:

#### Stock Registers

Sl. No.	Illustrative Checks / Points to be seen
1	What are the names of local manuals maintained in the office (Group-wise)? Which is their year of print (1st edition)? Which is year of latest publication?
2	Whether up to date correction slips have been issued and pasted in the respective manuals?
3	Whether proper record of books issued to various functional groups / sections and field parties have been maintained and availability of books reported by them annually, before the date of annual physical verification of books.
4	Ascertain the value of books purchased during last three year indicating the value of Hindi and English books purchases.
5	Ascertain the details of review of old books / codes and manuals conducted during last 3 years to weed out the books no more required.
6	Similar information may be obtained in respect of sale of waste paper scrap, etc.

### **Computers, Typewriters, etc**

Sl. No.	Illustrative Checks / Points to be seen
1	Whether proper records are maintained regarding all machines and equipments and whether any typewriters, accounting machines, duplicators, computers, printers or other machines are lying out of order? If so, details thereof may be obtained along with the dates from which they are lying out of order and action taken to get them repaired? In case any of them are unserviceable, the action taken to dispose them off may be verified.
2	Whether annual physical verification was conducted? If so, when such last verification was done and with what results?
3	Whether Inventory Register and History Sheets of machines purchased including typewriters, computers, ACs, coolers, vehicles, cycles, photocopiers, vacuum machines, shredders, printers, servers, Fax machines, UPS, EPBX system etc. are maintained properly
4	Whether a stock register of computer hardware and software maintained to record all purchases made inter alia indicating their machine nos. configuration details.

### **Old Record Management**

Sl. No.	Illustrative Checks / Points to be seen
1	Whether registers of files are maintained year wise by each section.
2	Whether files for more than two years are reviewed annually by each section to weed out / transfer the files to old record section.
3	Whether any regular review was being done regarding files and records and weeding them as and when necessary? If so, period up to which records were destroyed / weeded out may be obtained / checked.
4	Whether Old Records Register was being maintained? The records for the third preceding year are required to be sent by various sections. Verify the position of receipt of records in the Old Records Section.
5	Whether physical verification was being done continuously in a phased manner, i.e., section-wise in such a way that all sections are covered in a spell of 2 years?
6	Whether orders from Group Officer for weeding out / destruction were obtained and whether the register was submitted to the Group Officer after doing needful?

### **EDP Functions**

Sl. No.	Illustrative Checks / Points to be seen
1	What is the total number of PCs / Servers / Printers etc. in the office?
2	What is the number of total employees trained in computer (Cadre-wise/ Package-wise, including persons trained on their own outside office, persons who gained working knowledge by actual practice and self study even though they might not have attended formal departmental training programmes.
3	How many of the computer trained persons are working on computers?
4	Whether returns required to be sent by E-mail are sent to Headquarters by E-mail.
5	Whether computer training programmes are arranged through RTIs and In-house trainings, as per instruction of Headquarters?
6	Whether Computers, UPS, LCD etc. were purchased during last four years? Entire details of the same may be obtained?

7	Whether computers were purchased from the vendors empanelled by Headquarters Office at the rates fixed by Headquarters? Whether all the works relating to Administrative Reports, Activity Reports, Audit Reports, processing of Audit Report material, important returns to Hqrs, Gradation list of employees etc. are done through computers?			
8	Who are the annual maintenance contractors for computers etc.? What is the basis of selection of the contractors? Whether the annual maintenance rate exceeds 6% of the cost of the items? Whether AMC is given with prior approval of Hqrs / Competent Authority?			
9	How is the performance of AMC contractor? In case of any dispute please give the details.			
10	Has the office made appropriate arrangements for loading Akshar or similar package in computers used for communication in Hindi? Is there facility / compatibility of necessary fonts software in the computers used for receiving / sending emails in Hindi? Please furnish information in the following proforma. Is it ensured that there is no pirated software in use.			
	Name of Software	Number of Licenses	Total Number of machines on	Number of each machine on which installed alongwith location / room Number whose the machine is placed
11	Whether arrangements have been made for uninterrupted power supply to all computer machines. In the connection please furnish information in the following proforma:			
	(i) UPS (Size in KVA)	Numbers	Total KVA	
	(ii) Machines	Nos. covered under UPS	Nos. not covered under UPS	
	Servers			
	PCs			
	Printers			
12	What is status of IT Audit in the office? Whether all the units required to be audited (Treasuries / Audit Units) have been audited as per time schedule?			

**Note: The guidelines mentioned above are not exhaustive and provisions laid down in relevant Codes, Manuals, Rules and Regulations as prescribed by the Government and Instructions issued from time to time by the Headquarters office as applicable shall also be applied.**

## ENTITLEMENT

The illustrative checks to be exercised and points to be seen during internal audit of various functions of Entitlement Section are indicated below:

### Cash

Sl. No.	Illustrative Checks / Points to be seen
1	Year-wise total amount of honorarium paid to the employees and whether approval of Headquarters office was obtained for payment made beyond prescribed ceilings.
2	Whether there is any discrepancy in report sent to Hqrs (BRS) on staff strength as on previous 1 <sup>st</sup> March as compared to pay bills drawn (number of persons on duty leave and deputations (group wise)).

### Advances

Sl. No.	Illustrative Checks / Points to be seen
1	Ascertain separately the number and amount of TA advances and LTC advances outstanding as on the starting date of the month of commencement of inspection. Also ascertain the year wise position.
2	Why the advances pending for more than prescribed period could not be recovered from the salary of the concerned officials?
3	How many TA claims / LTC claims submitted by employees are pending with the office for more than one month as on the starting date of the month of commencement of inspection?
4	Whether control registers for all interest bearing and non-interest bearing advances are maintained in order to keep watch on their timely recovery. In this connection, check whether the House Building / Motor Cycle advances are being maintained in the proforma as prescribed by Headquarters Office and regularly submitted to the Branch Officer / Group Officer and watched through Calendar of Returns. Also look into the aspects of obtaining requisite documents and charging of penal interest at the prescribed rates in case of defaulters.

### Leave Travel Concession

Sl. No.	Illustrative Checks / Points to be seen
1	Check whether declaration of home town has been received from each official and recorded in the Service Book in accordance with the applicable instructions.
2	Check whether the declaration of home town once made has been allowed to be changed more than once during the service.
3	Check whether the concession is allowed to any Government Servant or his family members where the official has not completed one year's regular service as on the date of journey performed by him or by his family, as the case may be.
4	Check whether the concession to home town is allowed not more than once in a block of two calendar years commencing from 1/1/1956, i.e. 1956-57, 1958-59, 1960-61 and so on.
5	Check whether any official undertakes the journey in a chartered bus, van or other vehicles, which are owned by private operators.

6	Check whether any official undertakes the journey in private cars (the cost of propulsion being borne by Govt. Servant himself).
7	Check whether the advance granted to the officials, if any, has been adjusted in full.
8	Check whether any civilian official avails himself of Leave Travel Concession for journey to any place in India for more than once in block year of 4 calendar years commencing from 1974-77, 1978-81 and so on.
9	Check to see that there is no bar for the Govt. Servants and his family members to visit the same place or different places of their choice (anywhere in India).
10	Check to see that the leave travel concession for journey to any place in India is allowed only in lieu of and in adjustment against the leave travel concession to the home town including concession, if any, carried forward to which an official may be entitled at the time of journey to any place in India is undertaken.
11	Check whether the officials are submitting adjustment bills within the prescribed period after completion of the journey.

### **Central Government Employees Group Insurance Scheme**

Sl. No.	Illustrative Checks / Points to be seen
1	Whether the Head of the office is maintaining a Register of members in the prescribed form.
2	Whether nominations have been obtained by the Head of office from each members, which have been pasted in the Service Books of the officials and that entries regarding the receipt of nominations have been made in the Service Books.
3	Whether the subscription is being recovered from the salaries of the members through regular pay bills at the prescribed rates.
4	That in case of death of a member, the insurance money has been paid correctly to the nominee at the prescribed rates. (In addition, the member would be allowed the amount from the Saving fund at the prescribed rates.)
5	That the amount of subscription under the old scheme has been credited to employees' provident fund accounts as per orders on this subject.

### **Pensionary Benefits**

Sl. No.	Illustrative Checks / Points to be seen
1	Whether periodical physical verification of nominations for family pension and Death-cum-Retirement Gratuity was being carried out? If so, the results of physical verification may be seen.
2.	Whether the Register of Service Books is maintained and half yearly physical verification of service books was being done by an independent officer other than Branch Officer (Administration).

### **Stock Registers**

Sl. No.	Illustrative Checks / Points to be seen
1	What are the names of local manuals maintained in the office (Group-wise)? Which is their year of print (1st edition)? Which is year of latest publication?

2	Whether up to date correction slips have been issued and pasted in the respective manuals?
3	Whether proper record of books issued to various functional groups / sections and field parties have been maintained and availability of books reported by them annually, before the date of annual physical verification of books.
4	Ascertain the value of books purchased during last three year indicating the value of Hindi and English books purchases.
5	Ascertain the details of review of old books / codes and manuals conducted during last 3 years to weed out the books no more required.
6	Similar information may be obtained in respect of sale of waste paper scrap, etc.

### **Old Record Management**

Sl. No.	Illustrative Checks / Points to be seen
1	Whether registers of files are maintained year wise by each section.
2	Whether files for more than two years are reviewed annually by each section to weed out / transfer the files to old record section.
3	Whether any regular review was being done regarding files and records and weeding them as and when necessary? If so, period up to which records were destroyed / weeded out may be obtained / checked.
4	Whether Old Records Register was being maintained? The records for the third preceding year are required to be sent by various sections. Verify the position of receipt of records in the Old Records Section.
5	Whether physical verification was being done continuously in a phased manner, i.e., section-wise in such a way that all sections are covered in a spell of 2 years?
6	Whether orders from Group Officer for weeding out / destruction were obtained and whether the register was submitted to the Group Officer after doing needful?

### **Expenditure**

Sl. No.	Illustrative Checks / Points to be seen
1	That payments made by the cheque drawing DDOs are in accordance with the rules and orders governing them, their arithmetical calculations are correct the recoveries / deductions made from bills are in order; and that the lists of payments accompanied by paid vouchers are sent every week by them as per instructions to the concerned PAO by the prescribed dates.
2	For expenditure beyond the powers of Head of Office, there exists a sanction, either specific or general, accorded by the competent authority.
3	For every payment made, there is a voucher complete in all respects or a certificate of payment where it is not possible to support a payment by a voucher.
4	There is a provision of funds sanctioned by the competent authority.
5	The expenditure has not been incurred solely to prevent lapse of budget allotment.
6	In case of work done or purchases made, the accepted tender along with the rejected tenders, comparative statements and notices of tender are available in the office of the accepting authority along with the reasons for non-acceptance of lowest tender.
7	The payment has been made to the proper person and it has been so acknowledge and recorded so that a second payment on that account is not possible.



8	The charges do not exceed the rates or scale fixed under rules or orders issued by the competent authority.
9	The payments have been correctly accounted for in the initial accounting records.
10	Sub-vouchers and acquittance for amounts up to Rs. 100/- and retained by the DDO are marked cancelled, after their entry in the contingent charges register, so as to prevent misuse of the vouchers.
11	Sub-vouchers for amounts in excess of Rs. 100/- have been sent to the Pay & Accounts Office concerned alongwith the bill.

**List of Returns to be sent to Headquarters by E-mail (Illustrative)**

Sl. No.	Name of Returns	Due Date
12	Annual Return on strengthening of administrative review of cases of Government servants on attaining the age of 50 to 55 years of service or after completing 30 years of service and their premature retirement in Group 'C' and 'D' cadres	By 14 <sup>th</sup> August of every year
17	Quarterly return for the schemes for voluntary retirement of Central Government employees after rendering 20 years of qualifying service	By 5 <sup>th</sup> day at the end of each quarter. Viz., January-March, April-June, July-September, October-December
20	Acknowledgement of permanent advance sanction to the office	By 15 <sup>th</sup> April of every year
29	Requirement of funds for the year in respect of HBA	15 <sup>th</sup> April of every year
30	Monitoring of expenditure other than salaries and TA	By the 10 <sup>th</sup> of the month following the last month of quarter to which the return relates

**ITA**

The illustrative checks to be exercised and points to be seen during internal audit of various functions of Administration Group are indicated below:

**Service Books**

Sl. No.	Illustrative Checks / Points to be seen
1	Internal Test Audit Section is required to test check the service books of the office staff. For this purpose, ITA Section should maintain a register of service books in alphabetical order. In the first quarter of each year, this register should be updated by taking note of service books for check every quarter
2	The selection will be done in such a manner that all the service books are subjected to check within a cycle of four years. The check of service books should be conducted with reference to the personal files in respect of each official maintained in the Administration Section. A suitable note of having done the check should be recorded in the service books checked, indicating the cycle for which the check is done and attested.

3	The service books of the staff of ITA section should be got test checked by any other section.
4	The service books of the officials deputed to the offices of the Director General of Audit Indian Accounts in UK and USA should be checked by ITA wing before the service books are sent abroad so that the next review will not become due before the term of deputation of the official expires.
5	The remarks raised as a result of the check shall be communicated to Administration Section in the form of a report as it is done in the case of Test Audit Reports. The report should be sent not later than 15th of the month following the quarter for which the selection is done. Compliance of the report should be watched as in the case of Test Audit Report and after all the points are settled, it should be closed under the orders of the Internal Audit Officer.
6	A report on the scrutiny of service books should be submitted to the Accountant General / Director General on completion of the checking of Service Books in the last quarter of the year.

### **Service Books**

1	Check whether entries are attested (including re-attestation after every five years)
2	Check whether record with reference to which the date of birth has been verified is noted against the entry in the service book
3	Check whether the entries regarding physical fitness, verification of antecedents etc. have been taken in the service book.
4	Check whether there are any erasures overwriting or unattested / unauthorized entries in the service book.
5	Check whether particulars regarding the appointment, promotion, punishment, etc. have been correctly recorded with reference to the orders.
6	Check whether signature of government servant is taken every year in token of having verified.
7	Check whether service has been verified with reference to pay bills / acquittance rolls.
8	Check whether the date of increment has been worked out correctly with reference to the dates recorded in the service book.
9	Check whether service books of all the employees are maintained properly along with their leave account? Check whether all entries in the service book including entries for leave are made based on office order issued by the office.
10	Check whether the leave account has been correctly maintained and the entries of leave taken, balance at credit, etc. are correct with reference to the leave record in the personal file and whether leaves availed are reconciled with attendance record.
11	Check whether particulars of foreign service and the note regarding the recovery of leave salary and pension contribution is taken in respect of officials who were on foreign service.
12	Check whether the options exercised by the Government servant regarding revision of pay / pension have been pasted in the service book.
13	Check whether the note regarding the receipt of nomination for DCRG is taken in the service book.
14	Check whether the record of LTC availed on / hometown declared is correctly recorded.
15	Check whether details of family members are kept pasted in the service book.
16	Check whether certificate relating to taking of oath of allegiance / affirmation to the Constitution of India is available.
17	Check the affixing of photograph of Government Servant and its renewals after every 10 years.
18	Whether periodical verification of the service books is conducted?

19	Whether registers for nomination in respect of DCRG / Group insurance scheme, family pension, GPF are maintained up to date and periodically physically verified?
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### **Pensionary Benefits**

Sl. No.	Illustrative Checks / Points to be seen
1	How many service books of officials who have completed 25 years of service or left with 5 years service for retirement are to be verified as envisaged in CCS (Pension) Rules as on date?

### **OLD RECORD**

The illustrative checks to be exercised and points to be seen during internal audit of various functions of Old Record Section are indicated below:

### **Stock Registers**

Sl. No.	Illustrative Checks / Points to be seen
1	What are the names of local manuals maintained in the office (Group-wise)? Which is their year of print (1st edition)? Which is year of latest publication?
2	Whether up to date correction slips have been issued and pasted in the respective manuals?
3	Whether proper record of books issued to various functional groups / sections and field parties have been maintained and availability of books reported by them annually, before the date of annual physical verification of books.
4	Ascertain the value of books purchased during last three year indicating the value of Hindi and English books purchases.
5	Ascertain the details of review of old books / codes and manuals conducted during last 3 years to weed out the books no more required.
6	Similar information may be obtained in respect of sale of waste paper scrap, etc.

### **Old Record Management**

Sl. No.	Illustrative Checks / Points to be seen
1	Whether registers of files are maintained year wise by each section.
2	Whether files for more than two years are reviewed annually by each section to weed out / transfer the files to old record section.
3	Whether any regular review was being done regarding files and records and weeding them as and when necessary? If so, period up to which records were destroyed / weeded out may be obtained / checked.
4	Whether Old Records Register was being maintained? The records for the third preceding year are required to be sent by various sections. Verify the position of receipt of records in the Old Records Section.
5	Whether physical verification was being done continuously in a phased manner, i.e., section-wise in such a way that all sections are covered in a spell of 2 years?
6	Whether orders from Group Officer for weeding out / destruction were obtained and whether the register was submitted to the Group Officer after doing needful?

## PENSION & TRAINING CELL

The illustrative checks to be exercised and points to be seen during internal audit of various functions of Pension & Training Cell are indicated below:

### Administration Setup and other matters

<u>Court cases / Tribunal cases</u>							
Information in the following proforma may be collected and examined:							
Year	Nature of case in brief	Date of filing	Date of disposal	Whether disposed in favour of Government or Government Servant or any other party	Expenditure incurred	If not disposed, stage at which pending	Reasons for delay, if any
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)

### Stock Registers

Sl. No.	Illustrative Checks / Points to be seen
1	What are the names of local manuals maintained in the office (Group-wise)? Which is their year of print (1st edition)? Which is year of latest publication?
2	Whether up to date correction slips have been issued and pasted in the respective manuals?
3	Whether proper record of books issued to various functional groups / sections and field parties have been maintained and availability of books reported by them annually, before the date of annual physical verification of books.
4	Ascertain the value of books purchased during last three year indicating the value of Hindi and English books purchases.
5	Ascertain the details of review of old books / codes and manuals conducted during last 3 years to weed out the books no more required.
6	Similar information may be obtained in respect of sale of waste paper scrap, etc.

### Old Record Management

Sl. No.	Illustrative Checks / Points to be seen
1	Whether registers of files are maintained year wise by each section.
2	Whether files for more than two years are reviewed annually by each section to weed out / transfer the files to old record section.
3	Whether any regular review was being done regarding files and records and weeding them as and when necessary? If so, period up to which records were destroyed / weeded out may be obtained / checked.
4	Whether Old Records Register was being maintained? The records for the third preceding year are required to be sent by various sections. Verify the position of receipt of records in the Old Records Section.
5	Whether physical verification was being done continuously in a phased manner, i.e., section-wise in such a way that all sections are covered in a spell of 2 years?
6	Whether orders from Group Officer for weeding out / destruction were obtained and whether the register was submitted to the Group Officer after doing needful?

### Staffing

Sl. No.	Illustrative Checks / Points to be seen
1	How many persons were sent on training within 3 months, within 6 months and within one year of recruitment from the period of last test audit to date? How many persons could not be sent on training after recruitment during the period from last inspection to date and for what reasons?
2	Whether attendance registers are checked by Branch Officers / Group Officers periodically and whether actions are taken on crosses for late coming, absence, etc.
3	Whether training was given to staff in problem areas? <i>Inter alia</i> see:- How many training Programmes have been conducted during the year and previous financial year? What are the topics covered therein and what is the level of participants in the training programme?

### RAJBHASHA

The illustrative checks to be exercised and points to be seen during internal audit of various functions of Rajbhasha Section are indicated below:

#### Rajbhasha Library

Sl. No.	Illustrative Checks / Points to be seen
1	Is there any budgetary provision for purchase of books?
2	Has the proper authority sanctioned the amount for expenditure?
3	Have the books been purchased after inviting proper quotations/
4	Ascertain the authority who decides the books to be purchased during the year?
5	Whether the list of books to be purchased, as decided by the competent authority, and the books actually purchased are the same?
6	If there is any deviation, whether the deviation has been brought to the notice of the competent authority?
7	Whether the proper vouchers etc. have been obtained?
8	Whether newly acquired books are entered into the Accession Register before being issued / used?
9	Whether the entries in the Accession Register are properly authenticated with the signatures of the authorized persons?
10	Whether proper issue registers etc. are being maintained?
11	Whether a Issue Register is maintained in proper format and are kept up-to-date regarding issue of books?
12	Whether the books are classified as “ISSUABLE” or “NON-ISSUABLE” based on the rarity / availability of the books in the open market?
13	On how many occasions have the “NON-ISSUABLE” books been issued to the employees, after proper authorization from the branch officer?

14	For how many days at a stretch are the books being issued? Is the instruction regarding issue of books for not more than 30 days at a time being followed?
15	If the books are not returned within the specified period, are reminders being issued as per the codal provisions?
16	How many books are being issued to a person at a time? Is the instruction regarding issuing maximum of two books at a time are being followed?
17	Whether 'No Objection' certificates are being issued for persons leaving the office?

### **Work done in Hindi**

Sl. No.	Illustrative Checks / Points to be seen
1	How many original letters and circulars etc. have been issued in Hindi during the previous year?
2	How many letters and circulars etc. have been translated in Hindi during the previous year?
3	How many Inspection Reports have been translated in Hindi during the previous year?
4	What is the no. of translation works pending with the HINDI Section?

### **Hindi Fortnight (*Hindi Pakhwada*)**

Sl. No.	Illustrative Checks / Points to be seen
1	Is there any budgetary provision for celebration of Hindi Fortnight?
2	Has the competent authority sanctioned the amount for expenditure?
3	Who decides as to which artists etc. are to be hired for the celebration of Hindi Fortnight?
4	Who decides as to what remuneration is to be paid to the artists so hired?
5	Whether proper vouchers etc. have been obtained while making payments?
6	Ascertain what are the musical and other instruments available with the section?
7	Whether these instruments are used for the celebration of the Hindi Fortnight?
8	If not, ascertain what all instruments have been hired for the celebration of Hindi Fortnight?
9	What is the amount paid for hiring such instruments?
10	What is the amount paid for upkeep of the instruments owned by the office?

## RECORD-I

The illustrative checks to be exercised and points to be seen during internal audit of various functions of Record-I Section are indicated below:

### Cash

Sl. No	Illustrative Checks / Points to be seen
1	Whether AC bills are being drawn? If so, details of AC bills drawn since last three years and their clearance may be obtained. Reasons for delays in clearance, if any, may be examined.

### Register of Valuables

Sl. No	Illustrative Checks / Points to be seen
1	Whether the register is being maintained in the prescribed form.
2	Whether the cheques / demand drafts received have been entered in the register on the day of their actual receipt.
3	Whether full particulars of the valuables are recorded in the register.
4	Whether the valuables (cheques / demand drafts, etc.) have been sent to the bank soon after their receipt for credit to Government Account.
5	Whether the register is being closed every fortnight or at such other intervals as may be prescribed.
6	Whether the credit of valuables has been traced in the bank scroll and particulars thereof recorded in the register.

### Contingent Bills

Sl. No	Illustrative Checks / Points to be seen
1	Whether the rules regarding preparation of contingent bills are being observed by the Drawing Officer and proper bill forms are used for withdrawal of funds.
2	Whether expenditure has been incurred within the provisions of budget grant for that particular head of account.
3	Whether, in case of contract contingencies, the proposed expenditure has not exceeded the contract / grant.
4	Whether each voucher bears a pay order signed by the DDO specifying the amount both in words and figures.
5	Whether all the paid vouchers which are not required to be sent to the PAO have been stamped "paid and cancelled" by the DDO so that these may not be misused.
6	The contingent bills for wages of Mazdoors engaged in manual work and paid at daily or monthly rate, rent, electricity and other charges incurred on the hire of private buildings, expenditure on light refreshment, etc. are in accordance with the rules and the Government orders issued from time to time.
7	Whether the flow of expenditure during March in any financial year is not on high side with a view to exhausting the budget allotment.

8	Whether expenditure has been sanctioned by the competent authority and sanction to the expenditure has been attached with the bill.
9	Whether a register of contingent charges, to watch the expenditure under each sub-head is maintained in the prescribed form (presently GAR 27), budget provisions against each sub-head have been noted on the top of the columns provided and that every entry has been attested by the DDO before any payment is made.
10	Whether progressive total of expenditure under various sub-heads are being struck so that expenditure does not exceed the budgetary allotment.
11	Whether the vouchers bear dated acknowledgement of the payment received together with a stamped receipt in case of payments above the prescribed monetary value.
12	Whether all the vouchers for purchase of stores bear a certificate by the competent officer regarding entry of stores in the stock register, indicating the page number of the stock register and a certificate by the competent authority that the quantities of stores received were in order and that the stores were according to the approved specification.
13	Whether a detailed contingent bill is sent to the Pay & Accounts Officer in respect of amounts withdrawn on abstract contingent bill soon after the money has been utilized and that the unutilised amount has been refunded to the Government account.

### **Purchase of Stationery**

Sl. No	Illustrative Checks / Points to be seen
1	Whether the head of office has incurred expenditure on purchase of stationery in excess of the powers delegated to him.
2	In case the head of office has incurred expenditure in excess of powers delegated to him, whether the same is regularized by obtaining sanction of the competent authority.

### **Staff Cars (Government Vehicles)**

Sl. No	Illustrative Checks / Points to be seen
1	Log Book for each staff car in form SY 263
2	A register of repairs and replacements indicating the cost and dates.
3	A register showing the cost of petrol, Mobil Oil etc. consumed and all incidental expenditure.
4	An inventory of equipment.

### **Log Books**

Sl. No	Illustrative Checks / Points to be seen
1	It is maintained in prescribed form.
2	The entries made in the log book are in ink.
3	The entries of mileage at the beginning of the journey and also at the completion of the journey are noted by the officers using the staff cars themselves except in the case of officers of the rank of Joint Secretary and above where these entries may be made by their Private Secretaries / Personal Assistants.
4	That log books are scrutinized by the Head of Office to ensure that there is no misuse.



5	That the log books are closed at the end of each month, and summary showing the details of duty and non-duty journey performed during the month is prepared in the prescribed proforma.
6	That the staff cars are used for bonafide official duties at headquarters.
7	That the staff cars have not been taken outside headquarters without the approval of the competent authority.
8	That staff cars are not used for non-duty purposes to the places of entertainment, public amusement, play-grounds, pleasure trips etc. and by officers on leave.
9	That approval of the competent authority has been obtained for all cases of replacement of staff cars.
10	That the average monthly consumption of petrol / diesel per kilometer is calculated at the end of each month and that this average is not on the high side.
11	The cost of repairs and replacement is not on the high side.
12	That the replacement of the same parts is not frequent.
13	The reasons for frequent repairs / breakdown of the vehicles are not such as to indicate any negligence on the part of the drivers.
14	All the bills paid towards the cost of petrol are entered in the P.O.L. Register as well as in the log book and that the entries agree.
15	It should also be seen that DDO has recorded the following certificates on the contingent bills relating to payment of petrol:- (a) Certified that the quantity of petrol purchased has been entered in the log book of the respective vehicle. (b) Certified that the necessary recoveries have been made / are being made from the parties concerned who have used the staff car for non-duty journeys.
16	That all non-duty journeys are charged at the rates specified in rule 21 and 22 of the staff car rules and the charges at these rates are recovered promptly and for the distance covered by the staff car from the time it leaves office / garage till it returns to office / garage.
17	That the controlling officer has personally checked the inventory of equipment every month and any loss arising out of negligence is made good through appropriate recovery.
18	That no cleaner has been appointed for cleaning of the staff car.
19	That no extra allowance is paid to staff cars drivers for cleaning the washing of the cars as this forms a part of their duty.
20	That the staff cars are not parked at the residences of the drivers or of the officials.

### **Stock Registers**

Sl. No.	Illustrative Checks / Points to be seen
1	Whether Accession Register as prescribed in GFR is maintained for Codes and Manuals, Secret Memorandum of Instructions and other books and physical verifications as contemplated in MSO (Admn) Vol-I is being carried out annually? When was the last physical verification of books in the library conducted and what were the results of verification? What action was taken to set right the discrepancies?
2	What are the names of local manuals maintained in the office (Group-wise)? Which is their year of print (1st edition)? Which is year of latest publication?
3	Whether up to date correction slips have been issued and pasted in the respective manuals?

4	Whether proper record of books issued to various functional groups / sections and field parties have been maintained and availability of books reported by them annually, before the date of annual physical verification of books.
5	Ascertain the value of books purchased during last three year indicating the value of Hindi and English books purchases.
6	Ascertain the details of review of old books / codes and manuals conducted during last 3 years to weed out the books no more required.
7	Similar information may be obtained in respect of sale of waste paper scrap, etc.
1	Whether proper records are maintained regarding all machines and equipments and whether any typewriters, accounting machines, duplicators, computers, printers or other machines are lying out of order? If so, details thereof may be obtained along with the dates from which they are lying out of order and action taken to get them repaired? In case any of them are unserviceable, the action taken to dispose them off may be verified.
2	Whether annual physical verification was conducted? If so, when such last verification was done and with what results?
1	When was the last stock verification of dead stock articles carried out? Whether the verification disclosed any surplus / shortages? If so, whether the shortages have been got regularized and surplus taken in stock?
2	Whether a separate register of repairable / unserviceable furniture maintained to account for the repairable and unserviceable items.
3	Whether furniture articles are lying in unserviceable condition? If so, what steps have been taken to get them repaired or to dispose them off?
4	Expenditure (year wise) incurred on repair of furniture during last three years may be collected and reviewed.
5	Whether the reconciliation of dead stock articles between Audit and A & E offices has been made in accordance with Headquarters instructions in this regard? If not, reasons for delay may be stated. Action taken in accordance with Headquarters instructions regarding formation of joint committee may be ascertained.
6	Whether all the consumable and non-consumable items are entered in the register?
7	Whether proper record is maintained in respect of furniture and other items supplied to officers at residence for official use vis-à-vis scale of furniture admissible.
8	Whether proper records are maintained relating to procurement of forms and stationary including indents for them, their distribution and stock in hand.
9	Whether Inventory Register and History Sheets of machines purchased including typewriters, computers, ACs, coolers, vehicles, cycles, photocopiers, vacuum machines, shredders, printers, servers, Fax machines, UPS, EPBX system etc. are maintained properly
10	Whether a stock register of computer hardware and software maintained to record all purchases made inter alia indicating their machine nos. configuration details.
11	Ascertain the total number of fire extinguishers in the office and their location.
12	Ascertain whether all the fire extinguishers are in working condition? What is the date of expiry of their refill? Is periodical mock fire fighting exercise done?
13	How many persons have been given training in fire fighting?

14	Whether all stock items having identification letters / numbers marked / painted on them in accordance with Headquarters instructions?
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### Old Record Management

Sl. No.	Illustrative Checks / Points to be seen
1	Whether registers of files are maintained year wise by each section.
2	Whether files for more than two years are reviewed annually by each section to weed out / transfer the files to old record section.
3	Whether any regular review was being done regarding files and records and weeding them as and when necessary? If so, period up to which records were destroyed / weeded out may be obtained / checked.
4	Whether Old Records Register was being maintained? The records for the third preceding year are required to be sent by various sections. Verify the position of receipt of records in the Old Records Section.
5	Whether physical verification was being done continuously in a phased manner, i.e., section-wise in such a way that all sections are covered in a spell of 2 years?
6	Whether orders from Group Officer for weeding out / destruction were obtained and whether the register was submitted to the Group Officer after doing needful?

### General Maintenance

Check whether the Record (or General) Section is making satisfactory efforts for the maintenance of the following. (Give remarks as satisfactory / unsatisfactory):

Sl. No.	Item	Remarks
1	(i) State of lawns, gardens, open space around office (ii) State of lawns and garden and open space around residential houses (iii) State of toilets in office (iv) Cleanliness of corridors and stair cases (v) State of lifts (vi) Appearance of office building (vii) State of tables, chair and side shelves in sections (viii) State of recreation and open play grounds (ix) Fire fighting equipment (x) Cleanliness of canteen and hygiene in kitchen and canteen (xi) State of water coolers, air-conditioners, water filters and desert coolers (xii) Clean look of curtains, walls, floors, windows, doors, fans and light in sections (xiii) Wearing of uniforms, shoes and caps by staff to whom liveries are supplied (xiv) Condition of staff cars and other vehicles (xv) State of compound walls, security fences and deployment of watch and ward staff in office and residential premises (separately) (xvi) Upkeep of records (xvii) Maintenance of old record section / room (xviii) Display of office circulars in notice board and their periodic removal	

### Expenditure

Sl. No.	Illustrative Checks / Points to be seen
1	That payments made by the cheque drawing DDOs are in accordance with the rules and orders governing them, their arithmetical calculations are correct the recoveries / deductions made from bills are in order; and that the lists of payments accompanied by paid vouchers are sent every week by them as per instructions to the concerned PAO by the prescribed dates.
2	For expenditure beyond the powers of Head of Office, there exists a sanction, either specific or general, accorded by the competent authority.
3	For every payment made, there is a voucher complete in all respects or a certificate of payment where it is not possible to support a payment by a voucher.
4	There is a provision of funds sanctioned by the competent authority.
5	The expenditure has not been incurred solely to prevent lapse of budget allotment.
6	In case of work done or purchases made, the accepted tender along with the rejected tenders, comparative statements and notices of tender are available in the office of the accepting authority along with the reasons for non-acceptance of lowest tender.
7	The payment has been made to the proper person and it has been so acknowledge and recorded so that a second payment on that account is not possible.
8	The charges do not exceed the rates or scale fixed under rules or orders issued by the competent authority.
9	The payments have been correctly accounted for in the initial accounting records.
10	Sub-vouchers and acquittance for amounts up to Rs. 100/- and retained by the DDO are marked cancelled, after their entry in the contingent charges register, so as to prevent misuse of the vouchers.
11	Sub-vouchers for amounts in excess of Rs. 100/- have been sent to the Pay & Accounts Office concerned alongwith the bill.

### Telephone & trunk call charges register

Sl. No.	Illustrative Checks / Points to be seen
1	That telephone with STD facility has been provided to the officers entitled to the facility.
2	That the telephone register for bi-monthly rent and call charges is being maintained to prevent double payment of the same bill.
3	The officers entitled to STD facility on their residential telephones, may be asked to certify whether the calls in excess of the prescribed ceiling, if any, are on account of STD calls and, if so, whether these STD calls are on official account or otherwise. This certificate would need to be countersigned by the controlling officers. It will be open to the controlling officers to look into the cases where, in their opinion, the number of excess calls is too high.
4	That registers showing trunk calls made for official and private purposes are maintained by the officers both for office and residential telephones in the prescribed form and in case of private calls necessary recoveries are effected from the official concerned.
5	That residential telephones are generally provided to officers of the rank of Deputy Secretary and above and in case of officers below the rank of Deputy Secretary, not more than prescribed quantum of officers is provided with a residential telephone.

## Estate functions

### (A) Office Building

Sl. No.	Illustrative Checks / Points to be seen
1	What is number of buildings along with floor area in which the office is located?
2	How much floor area is available vis-à-vis the actual requirement as per approved scale?
3	How much area is in possession /owned (indicating if title deed is with PD or CPWD) or leased (separately) used for office.
4	Ascertain the Average Gross Office area per employee (taking Group A to D together excluding casuals) as per previous 1 <sup>st</sup> March.
5	In case of building taken on rental basis for office, what is the rent per month and whether the same is covered by fair rent certificate?
6	Whether any proposal was sent to Headquarters Office for acquiring of land / building for office? If yes, when and what is the present status of the proposal?
7	<p>Whether any land is possessed by the office for construction purpose?</p> <p>(a) What are the plans for construction?</p> <p>(b) Whether Administrative Approval / financial Approval have been obtained?</p> <p>(c) Whether the work is executed through CPWD or other agency?</p> <p>(d) What were / are the stipulated dates of commencement and completion of the works?</p> <p>(e) Whether any cost / time over-runs occurred; examine the reasons therefore.</p> <p>(f) That is the expected date of completion n case of delay?</p> <p>(g) Whether adequate mechanism exists for supervision of execution of the works regarding quality / specification / timelines.</p> <p>(h) Whether copy of the contract agreement concluded for construction of office building is available to ensure / check that the work is being executed as per specifications asked for and concluded.</p> <p>(i) Whether any periodical report on the progress of work is obtained from CPWD?</p>
8	Whether there has been avoidable loss on account of payment of rent for rental building due to delay in execution / completion of the civil and other works.
9	Whether Estate manager (Ministry of Urban Development) was requested to allot space for the office? If yes, when and how much?
10	Whether space has been allotted by the Estate Manager; if yes, when and how much?
11	Whether the space allotted by Estate Manager is adequate and suitable for the purpose.
12	Whether the space allotted was taken into possession? If not, reasons thereof.
13	Whether any notice has been received from the Estate manager / Headquarters Office for de-hiring the rental accommodations per the time schedule.
14	What actions have been taken to de-hire the rental accommodation as desired by Estate Manager / Headquarters Office?
15	<p>Whether the office building needs to be renovated / reconstructed / restored?</p> <p>(a) If yes, whether future requirement like generating more space, provision for computerization, modern and modular furniture / fixtures, integration and co-ordination among various Offices / Wings, functional smoothness etc. have been taken care of.</p>

	<p>(b) Whether any architect / consultant has been engaged for the purpose? If yes, the basis for selection, his past experience, quantum of fees and other terms conditions for payment of fees may be ascertained.</p> <p>(c) Whether the work is to be got executed through CPWD or private agency? If through private agency, what is the basis for selection of the agency and what are terms and conditions of the contract.</p> <p>(d) In case of restoration / renovation / reconstruction of heritage building, whether the contractor has got adequate experience for similar type of works? If not, reasons to select such contractor may be examined.</p> <p>(e) Whether the stipulated time schedule has been adhered to?</p> <p>(f) Mechanism evolved to ensure appropriate quality, quantity and timeliness in the work.</p> <p>(g) Whether bar chart was prepared for completion of various activities as per the time schedule.</p> <p>(h) Whether there were time / cost overruns; if so, examine the reasons therefore.</p> <p>(i) Whether various activities got disturbed due to non-completion of one / two key activities in time? If yes, the action taken to overcome the bottlenecks.</p> <p>(j) Whether periodical meetings were convened by the designated authority to get the work completed in time and as per specifications.</p> <p>(k) Whether effective pursuance was made to get required clearance from local bodies and whether the project got delayed for want of required clearance from local bodies?</p>
16	Whether any portion of the building / space has been given on rent to any government Office / Private agency? If yes, how the rent was fixed and whether with the permission of Headquarters Office?
17	Ascertain the Office accommodation area not used for seating staff or officers but used for storing Records, Stationery, Stores, Recreation Clubs, co-operative society, Garage, Cycle Shed, Canteen, Post Office, Bank, etc.
18	Whether proper arrangements are made for safeguarding by Watch and Ward of the office building?
19	Whether adequate fire fighting equipment with trained personnel exists?
<b>(B) Residential Buildings</b>	
1	Ascertain the total Staff Strength (Persons I Position) category-wise.
2	Number of staff quarters available (type I o type V)
3	Whether details of fixture and fittings have been noted in the register of buildings to check during handing / taking over of each quarters as well as for maintenance purpose.
4	Ascertain the number of staff staying in quarters (type I to type V)
5	Ascertain the number of staff staying in rented accommodation who are eligible for accommodation (type I to type V)
6	Ascertain the percentage utilization of staff quarters (type I to type V)
7	Ascertain the total number of applicants in waiting list (type I to type V)
8	Ascertain whether any residential quarter had been allotted to CPWD / State Electricity Deptt. Etc., if so, under what orders.
9	Ascertain the number of quarters required (type I to type V) i.e. total of column (iv + vii)
10	Ascertain the number of quarters proposed for construction / hiring on lease basis / purchasing ready built houses.
11	Whether staff quarters are physically checked periodically by a nominated officer to see that no quarter is unauthorisedly sublet / occupied. Whether any register has been maintain to record results of verification and follow-up action, if any.

12	Ascertain the total number of quarters occupied unauthorisedly / illegally by employees / families of employees / others.
13	Whether action has been taken against the unauthorized occupants as per rules including recovery of penal license fee?
14	Whether quarters have been proposed to be purchased from any private agency, Housing Board, Development Authority etc.? Ascertain: <ul style="list-style-type: none"> <li>● The total number of houses proposed to purchase along with justifications.</li> <li>● From whom they are proposed to be purchased and basis for selection of site and agency.</li> <li>● Whether rates are justified and approved by Headquarters Office?</li> <li>● Stipulated and actual dates of taking over possession of the houses.</li> <li>● Reasons for delay in taking over possession, if any.</li> <li>● Whether agreement has been executed with the agency from whom the houses were / are purchased.</li> <li>● Whether any advance has been given to the agency on this account.</li> <li>● Whether there is a clause in agreement for accruing interest on advance given to the agency in case of delay on the part of the agency in handing over possession?</li> <li>● Amount of cost escalation.</li> <li>● Whether entire escalated cost has been borne by the Office? If yes, examine the justification thereof.</li> </ul>
15	Whether any land has been procured for construction of residential houses? If yes, from whom and whether procured at market rate or concessional rate?
16	Whether all legal formalities like registration of deed etc. have been completed and the land is free from all encumbrances?
17	Whether plans have been prepared to construct houses on the land procured? If yes, ascertain: <ol style="list-style-type: none"> <li>(a) Category-wise details of the hoses along with justification.</li> <li>(b) Whether Administrative Approval / Financial Approval have been obtained.</li> <li>(c) Whether the plan of the building was approved by local authority.</li> <li>(d) Whether the work is executed through CPWD or other agency.</li> <li>(e) What were / are the stipulated dates of commencement and completion of the works?</li> <li>(f) Was there any cost / time overrun; if yes, reasons thereof?</li> <li>(g) What is the expected date of completion of the work in case of delay?</li> <li>(h) Whether adequate mechanism exists for supervision of execution of the works regarding quality / specification / timeliness.</li> </ol>
18	Whether government accommodation is available and employees are staying in rental houses resulting in payment of HRA? If yes, reason for no-occupying the Government Accommodation by the employees may be ascertained.
19	Whether electricity is purchased by the office in bulk and supplied to the employees at fixed rate? If yes, the rates of procurement and distribution of the electricity along with total amount of difference between them may be obtained.
20	Whether periodical surprise inspections are conducted to ensure that only allottees are living in government Accommodation? If yes, how many times? Results of the surprise inspections may be checked.
21	Whether any house / space is used for non-residential purpose? If yes, by whom and for what purpose? Whether any action has been taken in this regard?

22	How are the security, sanitation and cleanliness arrangements in the residential quarters?
23	Whether there is any system / mechanism to invite / entertain suggestion and complaints regarding maintenance, security, sanitation and cleanliness arrangement in the residential houses? If yea, how many suggestions / complaints were received and what action was taken thereon?
24	How is it ensured that, at the time of vacating the house, the occupant obtains no dues certificate from all the concerned Agencies / Authorities and the house surrendered is ready to be allotted to another applicant?

### **List of Returns to be sent to Headquarters by E-mail (Illustrative)**

Sl. No.	Name of Returns	Due Date
1	Monitoring of expenditure other than salaries and TA	By the 10 <sup>th</sup> of the month following the last month of quarter to which the return relates
2	Use of staff car for journeys outside Headquarters	By 20 <sup>th</sup> April of every year
3	Economy in use of petrol / diesel in staff cars every year	By 20 <sup>th</sup> April of every year

### **RECORD-II**

The illustrative checks to be exercised and points to be seen during internal audit of various functions of Record-II section are indicated below:

#### **Stock Registers**

Sl. No.	Illustrative Checks / Points to be seen
1	What are the names of local manuals maintained in the office (Group-wise)? Which is their year of print (1st edition)? Which is year of latest publication?
2	Whether up to date correction slips have been issued and pasted in the respective manuals?
3	Whether proper record of books issued to various functional groups / sections and field parties have been maintained and availability of books reported by them annually, before the date of annual physical verification of books.
4	Ascertain the value of books purchased during last three year indicating the value of Hindi and English books purchases.
5	Ascertain the details of review of old books / codes and manuals conducted during last 3 years to weed out the books no more required.
6	Similar information may be obtained in respect of sale of waste paper scrap, etc.

#### **Old Record Management**

Sl. No.	Illustrative Checks / Points to be seen
1	Whether registers of files are maintained year wise by each section.
2	Whether files for more than two years are reviewed annually by each section to weed out / transfer the files to old record section.



3	Whether any regular review was being done regarding files and records and weeding them as and when necessary? If so, period up to which records were destroyed / weeded out may be obtained / checked.
4	Whether Old Records Register was being maintained? The records for the third preceding year are required to be sent by various sections. Verify the position of receipt of records in the Old Records Section.
5	Whether physical verification was being done continuously in a phased manner, i.e., section-wise in such a way that all sections are covered in a spell of 2 years?
6	Whether orders from Group Officer for weeding out / destruction were obtained and whether the register was submitted to the Group Officer after doing needful?

### **System of Receipt and Issue of letters**

Sl. No.	Illustrative Checks / Points to be seen
1	Whether periodical verification by the Branch Officers are being made in accordance with Office Procedure Manual with all connected records to see that all letters received at diarized, action taken and all letters received for issue were dispatched in time?
2	Whether returns regarding use of E-mail are sent to Hqrs. fortnightly as required?
3	Whether the letters required to be sent by E-mail are sent by E-mail? If not, reasons for the same may be examined (Annexe-B may be referred to in this regard, for illustrative list).
4	Whether the Dak monitoring system has been computerized as instructed by Hqrs office?
5	Whether there is any delay in distributing the letters among concerned sections / wings?
6	Whether the letters are diarized in each of the sections and letters are delivered to concerned officials and acknowledgement obtained and also disposal indicated properly by recording relevant file number in which the letter was dealt with.
7	Whether weekly / fortnightly report of outstanding letters is being prepared and submitted regularly and submission watched through Calendar of Returns.
8	Whether all the letters to be issued are issued immediately?
9	Whether there is a system to update the addresses of the different offices from time to time to avoid transit loss, etc?
10	Whether the service stamp account is maintained properly and periodically verified by an independent officer / official?
11	Whether despatch register is reviewed every month and, in respect of cases required reminder, timely reminders are issued?

### **Service Postage Stamps Account**

Sl. No.	Illustrative Checks / Points to be seen
1	That daily account of service postage stamps is being maintained properly and in the prescribed form and is attested daily by the person in-charge of the section.
2	Stock of closing balance has been correctly carried over to next month and the same has been attested.

3	That all purchases of stamps have been entered in the register under proper attestation.
4	That the physical verification of stamps has been conducted at the end of each month and certificate to this effect has been recorded in the register.
5	That all issues of stamps relating to registered letters are supported by postal receipts.
6	Denomination-wise closing balances has been indicated at the end of each month.

## WELFARE

The illustrative checks to be exercised and points to be seen during internal audit of various functions of Welfare Section are indicated below:

### Staffing

Sl. No.	Illustrative Checks / Points to be seen
	Whether attendance registers are checked by Branch Officers / Group Officers periodically and whether actions are taken on crosses for late coming, absence, etc.
1	Whether Government of India/ Headquarters instructions issued from time to time on compassionate appointments regarding verification of applications, adherence of prescribed quota, time limit for making compassionate appointment, financial condition of the applicant / family, etc. are being strictly followed.
2	Whether prior approval of Dy. CAG or such other competent authority was obtained before making compassionate appointments in the cases where it was required under extant scheme of compassionate appointment.

### Stock Registers

Sl. No.	Illustrative Checks / Points to be seen
1	What are the names of local manuals maintained in the office (Group-wise)? Which is their year of print (1st edition)? Which is year of latest publication?
2	Whether up to date correction slips have been issued and pasted in the respective manuals?
3	Whether proper record of books issued to various functional groups / sections and field parties have been maintained and availability of books reported by them annually, before the date of annual physical verification of books.
4	Ascertain the value of books purchased during last three year indicating the value of Hindi and English books purchases.
5	Ascertain the details of review of old books / codes and manuals conducted during last 3 years to weed out the books no more required.
6	Similar information may be obtained in respect of sale of waste paper scrap, etc.

### **Old Record Management**

Sl. No.	Illustrative Checks / Points to be seen
1	Whether registers of files are maintained year wise by each section.
2	Whether files for more than two years are reviewed annually by each section to weed out / transfer the files to old record section.
3	Whether any regular review was being done regarding files and records and weeding them as and when necessary? If so, period up to which records were destroyed / weeded out may be obtained / checked.
4	Whether Old Records Register was being maintained? The records for the third preceding year are required to be sent by various sections. Verify the position of receipt of records in the Old Records Section.
5	Whether physical verification was being done continuously in a phased manner, i.e., section-wise in such a way that all sections are covered in a spell of 2 years?
6	Whether orders from Group Officer for weeding out / destruction were obtained and whether the register was submitted to the Group Officer after doing needful?

### **Liveries Accounts**

Sl. No.	Illustrative Checks / Points to be seen
1	That the Register of Liveries is maintained by Head of office in the prescribed form and entries in regard to receipts as well as issue of Liveries to Group 'C' and Group 'D' officials are made in the register under proper attestation.
2	That issue of liveries for Group 'C' and Group 'D' officials has been made according to the prescribed scale.
3	That washing allowance is paid to Group 'C' and Group 'D' officials in accordance with the rules and orders issued by the Govt. of India from time to time and in case of officials proceeding on leave for more than 15 days in a calendar year, necessary recoveries on account of washing allowance have been effected from their salary bill for the month of January each year.
4	That the uniforms have been issued only to those employees who are eligible.
5	Measurement card for each employee is maintained in the prescribed form.
6	Where the local purchase of articles of uniforms beyond the normal limits laid down by DGS & D becomes necessary for some administrative reasons or delay specific permission for the same is obtained from competent authority.
7	That the uniforms have been withdrawn from employees who have either resigned or have been discharged or promoted to the post where such uniforms would not be used.

## AUDIT WINGS

**(ITRA, CERA, CRAD, OAD & ANI)**

The illustrative checks to be exercised and points to be seen during internal audit of various functions of Audit Wings are indicated below:

### Preparation for audit

Sl. No.	Illustrative Checks / Points to be seen
1	Whether the office has analysed the budget documents, budget speech and important policy decisions of the Government and used those inputs from those documents to improve the Audit Plan.
2	Whether the guidelines issued for identifying the risk areas were followed during preparation of Audit Plan.
3	Whether instances of misutilisation of Central Scheme funds by the State government were brought to the notice of Integrated Finance Advisors of the Ministries.

### Annual Audit Plan

Sl. No.	Illustrative Checks / Points to be seen												
1	Whether the annual audit plan is approved by Audit Planning Group?												
2	Whether audit plan is prepared keeping in view instructions issued by Hqrs. office regarding standard for number of man hours per person per annum for computation of staff strength in Receipt Audit Wing (Income Tax, Central Excise and Customs) and OAD Wings?												
3	Check the comprehensiveness of Audit Plan (including IT Audit Plan) vis-a-vis availability of staff, priority for inspection and periodicity adopted for local audit of units / formations.												
4	In case of constraints in TA Budget, check whether there has been prioritization of TA demands in the TA Budget by reference to priority of material for audit report.												
5	Whether ABC analysis of auditee units is conducted?												
6	Whether the Audit Planning Group meets from time to time to review implementation of the Annual Plan?												
7	Whether master date base of auditee units is maintained?												
8	Whether list of auditable units / cycle index register is updated annually? What is the mechanism applied for its timely updation annually?												
9	Whether Audit Cycle Register or database showing periodicity of audit is maintained?												
10	Whether frequency / periodicity of audit was reviewed? If so, when?												
11	Whether any specific criteria were spelt out for deciding the periodicity?												
12	Obtain three years data showing the status of units planned and audited as under:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Year</th> <th style="width: 25%;">Units due for audit as per laid down periodicity</th> <th style="width: 25%;">Units provided for audit in the audit plan</th> <th style="width: 25%;">Units actually audited during the year</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Year	Units due for audit as per laid down periodicity	Units provided for audit in the audit plan	Units actually audited during the year								
Year	Units due for audit as per laid down periodicity	Units provided for audit in the audit plan	Units actually audited during the year										

13	Whether analysis of man days available and man days utilized for audit was done; if so, details for last three years may be obtained.
14	Whether any deviations from the Audit Plan have taken place and if so, for what reasons / justification?
15	Whether instructions issued by Headquarters from time to time regarding audit of autonomous bodies are being followed?
16	Whether all the units auditable under section 14(1) and (2) of CAG's DPC Act are being audited as per periodicity of audit prescribed?

### **Programming**

Sl. No.	Illustrative Checks / Points to be seen
1	Review the composition of party vs. manpower available.
2	Whether Annual Audit Programme was drawn up with ABC analysis of units and all auditable units due during the year; if not, ascertain reasons and whether shortfall was provided for in succeeding year.
3	Whether arrears in audit were shown in the arrear reports sent to Headquarters.
4	Whether quarterly programmes are framed in time and issued to the parties?
5	Whether auditee institutions are informed suitably in advance?
6	Whether questionnaire / list of records to be kept ready for audit party is also enclosed?
7	Whether any change in the duration is made?
8	Whether such programmes are approved by AG / Group Officer?
9	Whether there is a system of rotation of party personnel?
10	Whether there is a system of rotation of auditee units? Whether names of audit party members are noted in the register of auditable units along with the dates of audit.
11	Whether Good Practices guides for each of the major audits are issued to audit parties.

### **Technical**

Sl. No.	Illustrative Checks / Points to be seen
1	Whether any specific audit manuals were compiled? If so, when?
2	Whether party personnel were provided with a copy of manuals?
3	Whether guard file of Memorandum of Association / Articles of Association, important circulars / instructions, etc. is maintained by Headquarters controlling section and important orders circulated to OAD parties for information and verifying their implementation.
4	Whether individual Audit Note Books are maintained and updated?
5	Whether there is a system of cross referencing in respect of points noted during audit of accounts with transactions audit and vice-versa and points noted during central audit with local audit and vice-versa?
6	Whether the audit parties are briefed before commencement of audit programme.
7	Whether there is a system of centralized scrutiny of agenda and minutes of Board meetings, sanctions, purchase cases, important vouchers, etc., and communication of results of such scrutiny to the audit parties for detailed examination?

8	Whether list of all Acts and rules and Journals, etc. applicable to each auditee unit has been kept and relevant books are available readily?
9	Whether press cuttings / news items pertaining to each audit are submitted to the Head of office and results of examination watched?
10	Whether minutes of periodical meetings held by Group Officer with Sr. AOs / AAOs are kept and circulated for compliance of decisions taken in the meeting?
11	Whether any system is in vogue to keep a watch on the amendments in the Acts, rules etc. affecting the Auditee organization?
12	Whether concurrent audit is done for major contracts and agreements?
13	Whether the Registers of important points to be seen for each Auditee unit are maintained?
14	Whether Auditee profile / database is updated after each visit / Audit?

### **Supervision**

Sl. No.	Illustrative Checks / Points to be seen
1	What is the extent of supervision by SAOs / AOs of field parties?
2	How many units remained unsupervised during the last three years?
3	What is the extent of supervision by group officers)?
4	Whether any record of original work done by supervision Sr. AO / AO and group Officers is kept in audit files.
5	Whether list of objections issued by each member of the audit party as well as supervising Sr AO / AO / Group Officer as a result of original work done is kept in the audit files to record contribution of each official.
6	What is the impact on quality of audit due to supervision by Group Officer?
7	Whether tour notes are regularly submitted every month by Group Officers to PD bringing out the work done?
8	Whether PD conducted any supervision of field offices / parties? If so, details for last 3 years may be collected and follow-up action taken on PD's instructions checked.
9	What is the basis for allocating party days for the audit of various Auditees? Whether any study has been conducted in the regard?

### **Working Papers & documentation**

Sl. No.	Illustrative Checks / Points to be seen
1	Whether and on what basis that work has been distributed amongst members of Audit Party?
2	What is the extent of original work done by the SAO / AO and whether it was adequately mentioned in the title sheet.
3	Whether details of work done by each party member are available?
4	Whether these have been reviewed at appropriate level?
5	Whether all entries in Title Sheet been made and reviewed?
6	Whether there is sufficient indication as to availability of Key documents (KDs) in the file?

### Reporting

Sl. No.	Illustrative Checks / Points to be seen
1	Whether Inspection Reports are drafted by SAO / AO?
2	Whether IRs have been submitted to Hqrs in time and in cases of delay, whether reminders are issued and reasons for delay recorded for further action.
3	Whether IRs have been properly numbered, referenced and approved?
4	Whether the IRs were being issued within one month as per Headquarters instructions? Tabulate instances of delay for last 2 years.
5	Whether IRs have been suitably pursued & followed-up and suitable entries made in IR Register? Status of IRs settled during last 12 quarters and pending for above six months (age wise) may be obtained in tabular format.
6	Whether IRs are submitted to PDA for marking / review? If so, quantum of IRs reviewed may be collected.
7	Whether periodical / suo-moto review of old IRs been made and results recorded?
8	Whether IR files are called for by the PDA for scrutiny and proper follow up action taken on the directives recorded by PD, etc. and proper record of IR files called for and directives issued is being maintained?
9	Whether summary of outstanding IR paras is submitted to PD, etc. periodically?
10	Whether replies to IR paras are put up to group officer with vetting remarks?
11	Whether instances wherein Central Govt. Funds have been mis-utilized or unutilized by the State Govt. were brought to the notice of FAs in the Ministries.
12	Whether details of any records not made available / not examined due to paucity of time are reported.

### Audit of Certification of EAPs

Sl. No.	Illustrative Checks / Points to be seen
1	Whether EAP Cell has been set up for coordinating the audit certification of EAPs
2	Whether matter of non-receipt of SOE was taken up demi-officially with the Head of the Department of the project implementing agencies by 1 <sup>st</sup> May every year.
3	Whether the list of EAPs, which require audit certification, has been forwarded to the A&E office and copy of the list sent to Headquarters.

### Potential Draft Para (PDP) / Draft Para (DP) Register

Sl. No.	Illustrative Checks / Points to be seen
1	Whether there is a system of marking PDPs at the time of approval of IRs?
2	Whether instructions exist to collect copies of supporting documents in respect of each fact and figure for the IR cases proposed to be considered as a potential draft para case and cross linked?
3	Whether such PDPs marked and identified, segregated and action taken immediately to process the same as DP.
4	Whether proper pursuance of such PDPs like collection of wanting KDs, obtaining timely response from Auditee / Government, obtaining required clarifications / information, etc. is done?

5	For Settlement / dropping of PDPs – at what level decision is taken?
6	Whether system of periodical review of PDP register exists?
7	What is the mortality rate of marked PDPs? Whether reasons for high mortality rates are analysed?
8	Whether any system of reviewing other paras (including Part IIC or Part III), and minor irregularities exist with a view to identifying PDPs and incorporating them in the reviews?
9	Whether Audit Reports of other States are studied to identify the cases to get examined by field audit parties to check similar nature of irregularities for possible comments through Audit Report. If so, whether cases identified are noted in the register to watch results of examination?

### **DPs and material for Audit Reports**

Sl. No.	Illustrative Checks / Points to be seen
1	Whether timely action i.e., within 6 months of issue of IRs, been taken for issue of identified DPs to the management?
2	Whether DPs are processed & issued on a regular basis or bunched?
3	Whether timely action is initiated for obtaining reply, additional information, etc.?
4	Whether arrangements for timely verification of reply and collection of KDs / information made?
5	Whether Audit Committee meetings are organized regularly to settle / pursue the paras?



## **ANNEXURE-IV**

**(Referred to in Para 3.2)**

Proforma of the Report on Inspection of the rosters maintained for giving effect to the reservation for Scheduled Castes/Tribes in service.

**Name of the office:**            **O/o The Director General of Audit (C), Kolkata**

**Date of Last Inspection:**

**Name of Posts/ Group of Posts:**

**Date of current Inspection:**

1.        Whether separate rosters are being maintained for each grade or group of posts and within such grade/group, separately for (i) direct recruitment and (ii) for posts filled by promotion (when reservation is applicable in such posts filled by promotion) and whether all the appointments made during the period covered by the instructions are shown in the rosters.
2.        Whether the appropriate model roster viz. the one prescribed for (i) direct recruitment in an all India basis by open competition (ii) direct recruitment in an all India basis otherwise than by open competition (iii) direct recruitment on a local or regional basis or (iv) promotion, as the case may be, is being followed.
3.        Whether rosters are being maintained separately for (i) permanent appointments and temporary appointments likely to become permanent or to continue indefinitely (ii) purely temporary appointment of 45 days or more duration.
4.        Whether the rosters are being maintained in the form prescribed viz. Appendix 4 to the Brochure.
5.        Whether the points have been earmarked in the roster for Scheduled Castes / Tribes correctly according to the prescribed model roster for the particular type of recruitment.

6. Whether immediately after an appointment has been made, the particulars of the person appointed are entered in the register in the appropriate columns and the entry signed by the appointing authority or by the officer authorized to do so.
7. Whether any gap is left in the roster.
8. Whether the roster is maintained in the form of a running account from year to year.
9. Whether before appointing a general candidate against reserved vacancy: (i) Prior approval of the Deptt. of Personnel for de reservation was obtained in the case of vacancies included in the roster for permanent appointments and temporary or to continue indefinitely and (ii) Whether the steps prescribed in para 26 of the Brochure to secure Scheduled Castes / Tribes candidates were taken in the case of vacancies included in the roster for purely temporary appointments.
10. Whether reservation in confirmation posts filled by direct recruitment has been correctly determined in accordance with the orders in Ministry of Home Affairs' O. M. no. 31/10/63-SCT (I), dated 27.03.63 and 02.05.63.
11. Whether an abstract is given after the last entry in a recruitment year, showing the number of reservations carried forward to the following year separately for Scheduled Castes / Tribes. Whether these reservations have been shown as brought forward at the beginning of the roster for the following year.
12. Whether reservations have been carried forward to three subsequent years and exchange of reservations made between Scheduled Castes and Scheduled Tribes as provided in Ministry of Home Affairs' OM No.27/25/68-Estt. (SCST), dt.29.03.70 before treating them as lapsed.
13. Any other remarks.

*Summing up*

14. Brief recapitulation of defects & shortcomings noticed in the maintenance of rosters and any other suggestions which the Inspecting Officer has to make, with particular reference to the remarks given during the last inspection.

*Signature of Inspecting Officer*.....

*Designation*.....

*Date*.....

## **ANNEXURE-V**

**(Referred to in para 3.3)**

Points to be seen during half-yearly review of Cash Book:

1. Whether the register of undisbursed pay and allowances is maintained in the prescribed form and properly reviewed.
2. Whether the date of the bill, net amount of the bill and date of encashment of the bill are noted in the register.
3. Whether abstract of undisbursed pay & allowances is prepared quarterly.
4. Whether undisbursed pay & allowances are refunded after the period of three (3) months without utilizing the same for temporary advances.
5. Whether surprise verification of cash by a group officer is conducted once in a month.
6. Whether bill-wise analysis of payments made on the pay-day is done.
7. Whether drawal of advance on Abstract Contingent Bill (A.C. Bill) is being regulated in terms of Headquarters Office letter no. 482-AC. I / 16-86 dated 09.07.1990.
8. Whether the bill register is maintained in proper form and reviewed monthly by a gazetted officer.
9. Whether cheque number, date and token number are recorded.
10. Whether all the columns of bill register are being filled in.
11. Whether monthly closing of outstanding bills are being done regularly.
12. Whether dated initial of the Gazetted Officer, signing the bill, is recorded in the bill register.
13. Whether the bill transit register is maintained in proper form and reviewed bi-weekly by a Gazetted Officer.
14. Whether entries in the register are attested by the DDO and whether the receiving clerk of PAO has indicated the token number for each bill.

## **ANNEXURE-VI**

**(Referred to in para 3.5)**

Important points to be seen in the course of checking of the Service Books and Leave Accounts:

1. Whether the records with reference to which the date of birth has been verified is noted against the entry in the Service Book.
2. Whether particulars regarding appointment, promotion, punishment, etc. have been correctly recorded with reference to the orders kept in the personal files.
3. Whether signature of Govt. servant is taken every year in token of having verified the correctness of the entries.
4. Whether the entries made in the Service Book are re-attested every five year.
5. Whether the services are verified with reference to pay bills/ acquittance rolls etc. every year and certificates to this effect are recorded in the Service Books.
6. Whether the date of increment has been correctly worked out with reference to the date of last increment recorded in the Service Book.
7. Whether the leave account is correctly maintained and entries of leave taken, balance at credit etc. are correct with reference to the leave records.
8. Whether the particulars of Foreign Service and the note regarding recovery of Foreign Service contribution are recorded in respect of officials lent to Foreign Service.
9. Whether option exercised by the govt. servant regarding revision of pay, fixation of pay in the higher scale on promotion etc. is pasted in the Service Book.

10. Whether the notes regarding receipt of nominations for Death-cum-Retirement Gratuity, Central Govt. Employees Group Insurance Scheme, and General Provident Fund are kept in the Service Book.
11. Whether details of family members are kept recorded in the Service Book.
12. Whether records of declaration of Hometown and LTC availed etc. are recorded.
13. Whether GPF account number of the govt. servant is noted in the Service Book.
14. Whether photo of the govt. servant, duly attested is pasted the Service Book.
15. Whether Vol-II of the Service Book is maintained for keeping important documents like nomination for GPF, DCRG, CGEGIS etc. and the said volume is kept in the safe custody of the Group Officer.
16. Whether the information of verified service in respect of a govt. servant who has completed 30 years of service or 55 years of age, whichever is earlier has been communicated to him in Form 24 under the provisions of CCS (Pension) Rules, 1972.
17. Whether all entries are duly made and properly attested and the book contains any erasure, overwriting or unattested corrections.

## **ANNEXURE-VII**

**(Referred to in para 3.7)**

Illustrative list of items which may be covered by Horizontal Review:

1. Calendar of Returns.
2. Port Folio files/register.
3. Auditors Note Book.
4. Objection Book & Adjustment Register.
5. Inward Diary Register.
6. Outward Diary Register.
7. Reminder Register.
8. Pending Register.
9. State of Work Report (monthly & quarterly).
10. Register to watch the receipt and issue of Inspection Reports.
11. Register to watch the progress in the settlement of Inspection Reports.
12. Register of Statistics.
13. Register of recovery at the instance of audit.

## ANNEXURE-VIII

(Referred to para-6.1)

**Watch Register of Paras of Director General (Inspection)'s Report for the year.....**

<b>Para no</b>	<b>Brief Subject</b>	<b>No. &amp; Date of ITA's reference to sections</b>	<b>Particulars of Sectional reply</b>	<b>No.&amp; Date of reference regarding submission of compliance report to Headquarters Office</b>	<b>Further observations of Headquarters Office</b>	<b>No. &amp; Date of ITA's further communications to the sections.</b>	<b>Remarks showing the number &amp; date of Headquarters office letter communicating closure / settlement of the paras.</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>



# ANNEXURE-IX

(Referred to in para 6.2)

## Monthly State of Work Report (ITA)

**Name of the Section:** Internal Test Audit (ITA)

**State of Work at the end of:**

**Name of the AAO / SO / Supervisor:**

**1. Extent of clearance of arrears shown in the previous report:**

**2(a) Reports / Returns sent to Headquarters Office:**

Name of the Returns etc.	Due date	Actual date	Reasons for delay, if any

**2(b) Reports / Returns which have not been sent:**

Name of the Returns etc.	Due date	When expected to be sent	Reasons for delay, if any

**3(a) Reports / Returns submitted to DGA(C):**

Name of the Returns etc.	Due date	Actual date	Reasons for delay, if any
			---

**3(b) Reports / Returns not submitted:**

Name of the Returns etc.	Due date	When expected to be sent	Reasons for delay, if any
---	---	---	---

**4(a) Reports / Returns submitted to Group Officer:**

Name of the Returns etc.	Due date	Actual date	Reasons for delay, if any
---	---	---	---

**4(b) Reports / Returns not submitted:**

Name of the Returns etc.	Due date	When expected to be sent	Reasons for delay, if any
---	---	---	---

**5(a) Reports / Returns submitted to Branch Officer:**

Name of the Returns etc.	Due date	Actual date	Reasons for delay, if any
			---

**5(b) Reports / Returns not submitted:**

Name of the Returns etc.	Due date	When expected to be submitted	Reasons for delay, if any
---	---	---	---

**6. Returns etc due to be received from other wings, but not received:**

Name of the Returns etc	From whom due and due date	Action taken
---		

**7. Position of Outstanding letters etc:**

	Correspondence / letters received from (21 <sup>st</sup> of the previous month) to (20 <sup>th</sup> of the current month to which the report relates)	CAG / E-Mail reference received from (26 <sup>th</sup> of the previous month) to (25 <sup>th</sup> of the current month to which the report relates)	D.O. / Telex / Fax etc. Received from (26 <sup>th</sup> of the previous month) to (25 <sup>th</sup> of the current month to which the report relates)
<b>Opening Balance</b>			
Fresh receipt			
Total			
Disposal			
<b>Balance</b>			

**Details of the Balance:**

	Diary No.	Date
More than 3 month old		
More than 1 month old but less than 3 months old		
Less than 1 month old		

**8. Details of outstanding letters etc received before the 1<sup>st</sup> of the Month:**

<b>Has been shown in Item No. 7</b>
-------------------------------------

**9. Number of Pending Cases:**

(Register of Pending Cases to be submitted)

**10. Other items of work not specifically mentioned above:**

**(A) Position of Section checking**

Opening Balance	Section selected	Total No. of sections due for audit	No. of sections test audited during the month	No. of sections outstanding at the end of month (closing balance)
(1)	(2)	(3)	(4)	(5)

**(B) Position of Spot Memos**

	Opening Balance	No. of memos issued during the month	Total	No. of Spot Memos received back with replies	Balance	No. of Spot Memos reissued, if any	Closing Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Spot Memo</b>							
<b>Para</b>							

**(C) Position of Test Audit Reports**

Opening Balance No. of	No. of Reports, Paras issued during the month	Total	No. of Reports, Paras to which reply is due at the end of month	No. of Reports, Paras to which reply has been reviewed
<u>Report</u> <u>Para</u>	<u>Report</u> <u>Para</u>	<u>Report</u> <u>Para</u>	<u>Report</u> <u>Para</u>	<u>Report</u> <u>Para</u>
(i)	(ii)	(iii)	(iv)	(v)
No. of Reports, Paras settled during the month		Closing Balance (No. of Reports and paras outstanding)		
<u>Report</u> <u>Para</u>		<u>Report</u> <u>Para</u>		
(vi)		(vii)		

**(D) Position of Miscellaneous Cases (Honorarium/Audit Fee files/IR Review cases etc.)**

Opening balance taken from previous report	Fresh receipts	Total	Disposal	Closing Balance

11. Any special feature in the current work of the Section:

*12. Certified that there are no items of arrear in the Section other than those mentioned above. The section is neat and tidy. The Sectional Calendar of Returns, the Register of Pending Cases and Inward Diary Registers are submitted herewith.*

**SAO / AO**  
**Internal Test Audit**

**Section: Internal Test Audit**

*Statement of arrears in terms of mandays and expressed as percentage of  
“Total Work” for the month of .....*

Arrear this month			Arrear previous month			Increase (+) / Decrease (-)		
Internal	External	Total	Internal	External	Total	Internal	External	Total

Total work (Effective sanctioned strength X 25)	Arrears as percentage of Total Work	
	Internal	External

*Note: Fraction is rounded to nearest whole number*

**SAO / AO**

# ANNEXURE-X

(Referred to in para-6.3)

## **Format for Calendar of Returns of the ITA section**

Sl. No.	Name of Returns	To whom due	When due	Authority
1	2	3	4	5
		<b><u>Section-I</u></b>		
1.	<b><u>Annual</u></b> Check of rosters maintained for giving effect to the reservation for scheduled Castes/Tribes in service.	CAG	15 <sup>th</sup> of April, each year	Headquarters Office circular no. N/6/1984 issued under letter no. 264-N.III/6-84/I, dated 28.01.84.
2.	<b><u>Half-yearly</u></b> Submission of half yearly appraisal report of the work done by the Internal Test Audit.	-Do-	1 <sup>st</sup> of October & 1 <sup>st</sup> of April	CAG's D.O. letter No.1041-Inspn./C.4-87.
3.	<b><u>Quarterly</u></b> Quarterly compliance Report in respect of observation-inspection conducted by the Director General of Inspection	-Do-	1 <sup>st</sup> week of May, August, November, February.	CAG's letter no. 137-Inspn./68-88, dated 30.01.89.
	<b><u>Monthly</u></b> -NIL-			
	<b><u>Weekly</u></b> -NIL-			

		<b><u>Section-II</u></b>		
4.	<b><u>Annual</u></b> Materials for Administrative Report	Central Section	31 <sup>st</sup> of July	CAG's letter no. 17-011/3-89, dated 11.01.88.
5.	Materials for statistics to serve as fair index of the volume of work done in Audit Offices.	-Do-	25 <sup>th</sup> of July	C.& A. G.'s Circular letter no. 3883-BAS/294-77-V.
6.	Indent of stationary	Record-I	1 <sup>st</sup> of April	Para 424 of O.P.M.
7.	Confidential Report	Admn.-I	1 <sup>st</sup> of May	Para 174 of O.P.M
8.	Report showing the progress of checking of service books and leave accounts of the staff of this office.	DGA(C)	31 <sup>st</sup> of May	PDA(C)'s orders dated 30.05.90 in file no. ITA/4-3.
	<b><u>Half-yearly</u></b> -NIL-			
9	<b><u>Quarterly</u></b> Progress report of use of Hindi	Hindi Cell	7 <sup>th</sup> of April, July, October, January.	RSC/Hindi/26, dated 27.06.78.
10	Materials for DGA(C)'s D.O. report to C.& A. G.	Secretary to DGA (C)	10 <sup>th</sup> of Feb., May, Aug., Nov.	D.D.A.(A)/Misc/16, dated 5.01.79.
11.	Statements of strength on roll.	Admn-I	7 <sup>th</sup> of April, July, Oct., Jan.	Admn. I/79, dated 14.07.81.
12.	Register for selection of sections for test check.	DGA (C)	15 <sup>th</sup> of March, June, Sept., Dec.	Pr. D.A.(C)'s order, dated 29.03.90 in file ITA/4-3.

13.	Casual Leave & Restricted Holidays Register.	Secy. to DGA (C), Welfare Officer / SAO / AO (ITA)	7 <sup>th</sup> of June, Sept., Dec., March.	O/o (Admn. Series) no. Admn.I/C/356- III/160, dated 19.02.86
14.	Note Book.	Welfare Officer / SAO / AO (ITA)	1 <sup>st</sup> of June, Sept., Dec., March	Para 94 of O.P.M.
15.	<b><u>Monthly</u></b> Outward Diary	Welfare Officer / SAO / AO (ITA)	7 <sup>th</sup> of the month.	Para 371 of O.P.M.
16.	Requisition of Forms	Record	-Do-	Para 424 of O.P.M.
17.	Late Attendance Report	Central Section	10 <sup>th</sup> of the month.	O/o Admn. I/50, dated 04.12.72.
18.	Cut List	Entitlement	21 <sup>st</sup> of the month.	Para 225 of O.P.M.
19.	Report on the State of Work of the Section	DGA(C) / Central Section	5 <sup>th</sup> of the month.	Para 104(5) of O.P.M.
20.	Calendar of Returns	DGA (C)	Last working day of the month.	Para 96 (c) of O.P.M.
21.	Closing of Attendance Register	Welfare Officer / SAO / AO (ITA)	7 <sup>th</sup> of the month.	Para 3 of O.P.M.
22.	Progress Register of TAR	Welfare Officer / SAO / AO (ITA)	15 <sup>th</sup> of each month.	O.O. (Audit Series) no. Central/ITA/1- 2/135, dated 29.03.90.
23.	Watch Register of Paras of D.G. (I).’s Report	Welfare Officer / SAO / AO (ITA)	-Do-	Para 4.1 of ITA Manual.
24.	Note Book	AAO / Supervisor.	1 <sup>st</sup> of each month.	Para 94 of O.P.M.
25.	<b><u>Weekly</u></b> Report on	Welfare Officer / SAO / AO (ITA)	Monday	Para 313 of O.P.M.

	outstanding letters.			
26.	Report on CAG's Letters	Welfare Officer / SAO / AO (ITA)	-Do-	-Do-
27.	Report on Case Register	Welfare Officer / SAO / AO (ITA)	-Do-	-Do-
28.	Reminder Register	Welfare Officer / SAO / AO (ITA)	-Do-	Para 372 of OP Manual.
29.	Calendar of Returns	Welfare Officer / SAO / AO (ITA)	Wednesday	Para 96(a) of OP Manual

**NOTE OF POSTING OF CORRECTIONS**

<i>Number of Section</i>	<i>Paragraphs affected</i>	<i>Date of Posting</i>	<i>Serial number of corrections</i>	<i>Paragraphs affected</i>	<i>Date of Posting</i>