

कार्यालय महालेखाकार (सामान्य एवं सामाजिक क्षेत्र लेखा परीक्षा)
मध्य प्रदेश, ग्वालियर

**Office Of The Accountant General
(General & Social Sector Audit)
Madhya Pradesh, Gwalior**

आन्तरिक नमूना लेखा परीक्षा की नियम पुस्तिका

Manual of Internal Test Audit

INTERNAL TEST AUDIT MANUAL

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CHAPTER-1

MANUAL OF INTERNAL TEST AUDIT SECTION

1.1 Introductory

The internal test check of the sections of the Office of the Accountant General / Principal Accountant General (G&SSA) M.P. is conducted in pursuance of the chapter 24 of section III of MSO (Audit 2nd edition) issued by Comptroller and Auditor General of India. According to these chapters, it is a matter of great importance to verify whether the various processes of accounting/audit are being correctly followed by different sections of the office. This responsibility is ordinarily entrusted to an independent Internal Test Audit (ITA) section.

Internal auditing is an independent objective, assurance and consulting designed value to add and improve an organization's operations. It helps an organization to accomplish its objectives by bringing systematic disciplined approach to evaluate and improve the effectiveness of risk management control & Governance process.

The ITA sections are not intended to do original work but the Principal Accountant General/Accountant General may allot to the wing such items of work which he considers necessary, this special items of work may be referred by the Head of the Department to this section for advise in such case the Internal Audit Section will work as consultant and no audit related conclusion can be drawn.

ITA section should work/function as a tool to rectify the deficiencies on the spot by providing suitable guidance to staff and it should keep down the size of its inspection reports issued for subsequent action. The wing is under direct supervisory charge of the Accountant General. Its functions are analogous to those of Director of Inspection and it serves as a liaison between the director of Inspection and the A.G.'s office in as much as it pursues the objections raised by the Director of Inspection

1.2 Constitution of Internal Test Audit Section

The Internal Test Audit Section should consist of picked staff who by their knowledge and experience in various functional groups/sections are competent to scrutinize intelligently the work done in various sections of the office and can suggest remedial measures to rectify the defects and to improve the existing procedures. The common defects noticed in the course of Test check of sections in functional group should be circulated periodically to all sections of all the groups for guidance of the staff and to prevent recurrence of the defects.

Section is under direct charge of Accountant General (G&SSA) and his Secretary is Branch officer of the section. The duties and functions of ITA section have been given in Para 3.24.5 of CAG's Manual of standing orders (Audit).

(Paragraphs 3.24.3 to 3.24.5 of M.S.O. (Audit).

1.3 Nature and scope of internal audit

The scope of internal auditing work encompasses a systematic, disciplined approach to evaluating and improving the adequacy and effectiveness of risk management control and governance process and the quality of performance in carrying out assigned responsibilities.

In the context of a field office, the objectives, goals and procedure are prescribed by the Headquarters office and laid down in the perspective plan of the department, the management of a field office is responsible for the functioning of the office and accountability for its actions conduct and performance to the Headquarters office.

The primary objectives of the overall management process are to achieve: -

- (i) Established objectives and goals for operations or programs including those established by the CAG.
- (ii) Effective and efficient use of the office resources.

- (iii) Safeguarding of the office assets.
- (iv) Compliance with laws, rules, regulations and instructions of the Government and CAG.

1.4 Sanctioned strength of Internal Test Audit Wing

ITA sections entrusted with work of conducting test check of sections of Office of the Accountant General (G&SSA).

The sanction strength of ITA section as under:-

AAO/SO	Auditors/Sr. Auditors	Clerks/Typists
02	07	01

The current work of Internal Test Audit Section is detailed in Annexure 'A' of this chapter.

ANNEXURE 'A'

(Para 1.4 of ITA Manual)

LIST OF ITEMS OR WORK OF INTERNAL TEST AUDIT SECTION.

1.	Test check of sections of office.	
2.	Pursuance and correspondence relating to the following sections	
	i	Cash branch
	ii	General section
	iii	Executive branch
	iv	Administration sections
	v	OAD sections including ECPA, Report and Report (PAC).
	vi	FAAP/FAAS section.
3.	Scrutiny of audit and review conducted in FAAP/FAAS by means of Test Check.	
4.	Checking of maintenance of port-folio files	
5.	Scrutiny of the adequacy or otherwise of the existing arrangements for audit and review.	
6.	Check of Audit fees worked out by different sections for Audit of accounts of certain authorities or bodies under section 20 of CAG (DPCs) Act. 1971.	
7.	Test Check of records of receipt, approval issue and pursuance of Inspection Reports with a view to check whether there was any laxity at any stage in the matter.	
8.	Watching of implementation of important office order's issued from time to time for departments dealt with in office of the Accountant General (G&SSA) and general Instructions received from Headquarters office and those issued by the Accountant General (G&SSA).	
9.	Investigation of important arrears.	
10.	Half yearly review of cash book.	
11.	Test check of Service Books including leave accounts of the officials of the office. Maintenance of files of the screening committee and allied work.	
12.	Checking the list of staff completing 30 years of service /55 years of age.	
13.	Independent recheck of the details in support of the Budget proposals.	
14.	Check of statistics of regular, temporary and casual temporary staff.	
15.	Check of rosters maintained for reservation of Scheduled Caste/Tribes in service.	
16.	Checking of list of candidates appearing in SOGr/SAS Examination in terms of para 197 MSO (Admn) Vol. I.	
17.	Checking of Honorarium and over time claims and Nominal Rolls.	

18.	Checking of Gradation list.
19.	Review of complaint cases addressed to the CAG of India.
20.	Review of calendar of returns.
21.	Liaison work between the Director of Inspection and AG's office during former's Inspection.
22.	Investigation of procedural omissions and irregularities and Audit lapses brought to notice by the Director of Inspection.
23.	Preparation and submission of half yearly synopsis and sending appraisal report of the work done by the Internal Test Audit to the Director of Inspection/Headquarters.
24.	Submission of quarterly report on outstanding ITA inspection report to Accountant General (G&SSA).
25.	Pursuance of DI's Inspection Report and submission of Consolidated quarterly follow –up report to Headquarters.
26.	Maintenance of control Register of periodical instructions conducted by Sr. DAG (Admn.), DAG (General Sector) and DAGs (Social Sector I, II, III).
27.	Pursuance of Inspection Reports in respect of periodical inspection of sections conducted by Accountant General (G&SSA)
28.	Furnishing of material for quarterly DO to the CAG.
29.	Selection of section for Internal Audit (including half yearly review of cash Book and review of calendars of returns and Maintenance of cycle Register.
30.	Pursuance of ITA Inspection Reports of all section at item (2) above.
31.	Pursuance of Inspection reports in respect of periodical inspections of various groups conducted by DAG's.
32.	Post review marked to ITA and correspondence relating to such review.
33.	Review of sectional diaries.
34.	Review of complaint cases selected by Accountant General (G&SSA).
35.	Maintenance and submission of monthly arrear reports, calendar of returns.
36.	Submission of event report, diaries and attendance register etc.
37.	Staff cases of ITA wing, penal proceeding and supervision of work of Diarist and Typist.

Any other item of work allotted to ITA by the Accountant General(G&SSA) will be attended by ITA section as per orders of AO/ITA.

CHAPTER-II

TEST CHECK OF SECTIONS AND ISSUE OF INSPECTION REPORTS

2.1 INTRODUCTORY:-

A test check of the work done in various sections of the office is periodically done by the internal Test-Audit Wing. This test check should be conducted with a view to seeing how far the sections are following the provisions of :-

- i Sectional Manuals issued by the office;
- ii Circulars/office orders issued by various controlling sections in regard to audit procedures;
- iii Memorandum of secret instructions regarding 'extent of audit' issued by the Comptroller and Auditor General of India and the Accountant General; and
- iv Various codes and Manuals including M.S.O. (Audit), M.S.O. (Admn) etc

It should be examined during test check of the Sections whether the various control registers/records are properly maintained and an effective control is exercised by the Section/Branch officers on the working of the sections under their charge. It should be seen whether letters received from other offices or sections are diarized and distributed promptly and whether disposal are marked in the register with sufficient details.

Apart from the general scrutiny of various records for the period of test check, one month should be selected for detailed scrutiny. The selection should be got done by the Internal Audit Officer. A list of items of work to be test checked in each section should be prepared and kept in the file of Inspection Report.

2.2 CYCLE OF TEST CHECK

As per para 7.2 of model internal Audit manual issued by the Headquarters office in February 2006 it is the responsibility and duty of the internal audit section to completely test check all the sections in the office once in a period of four years. However, if a different period (cycle time) for coverage is fixed under the manual

governing the functioning of a particular category of field office, the internal audit of all sections shall be completed at least once within that period.

The selection of the sections for test audit should be made on risk assessment.

There are three kind of Periodicity.

- (a) Annual
- (b) Biennial
- (c) Quadrennial

All Administration/Housekeeping sections shall be audited annually. In addition, any section assessed to be having high risk shall be audited annually. The Control Sections and Gazetted Entitlement Section shall be audited biennially. All the other sections in the office shall be audited once in a period of four years. The section under the direct control of the Accountant General shall also be subjected to internal audit. The frequency indicated in this paragraph may be varied at the discretion of the Head of Department.

The Headquarters office should be kept informed of the variations in the cycle of Internal Test Audit through half yearly appraisal reports.

2.3 AUDIT PLANNING:-

The Internal Audit should be done in such a way that the various aspects of work done in the section are critically examined and hidden arrears if any are brought to the notice of the Principal Accountant General(G&SSA)/Accountant General(G&SSA).

The working of the section should be examined keeping in view the aspects referred to in para 2.1 above. A time schedule has been prescribed as indicated in Annexure 'A' to this chapter.

2.4 SELECTION OF SECTION

Before commencement of a new cycle the test check, the information regarding number of sections in each functional group should be collected from the respective controlling sections and noted in the cycle register. The programme for test check

should be drawn for each financial year. As far as possible the selection of sections for test check should be done on functional basis. The proposal for selection of sections for test check and for review of calendar of returns for the next month should inter-alia contain the position of test check marked for previous month(s) . After the approval of the selection by the Accountant General, the selected sections should be intimated in advance to keep the records ready for test check. The Internal Audit Officer allots the sections and calendar of returns to the Assistant Audit officers.

The cycle register together with the programme for the selection of sections for test check is required to be submitted to the Accountant General on 10th of each month.

(Head Quarters office letter No. 64- insp/ 15-70 dated 20.01.1971.)

2.5 TEST CHECK OF SECTIONS:

The Test check of sections should be completed within twenty working days by an Internal Audit Section consisting of one Assistant Audit officer and one Auditor vide headquarters office letter No. 2002 T.A.I/33-66 dated 25.7.66. For timely issue of IAD Inspection reports and furnishing the 1st reply thereto by the section(s) a time schedule as indicated in the Annexure 'B' to this chapter has been prescribed with the concurrence of the Headquarters office.

The observations of ITA wing should be issued in the form of half margins over the signature of Internal Audit Officer and addressed to the Branch Officer of the section. Copies of the half margins should be retained in ITA, immediately after the completion of Test Audit, a D.O. Letter should be issued by the Internal Audit Office to the Branch Officer of the section for timely reply of the half margins. The replies to 'ITA' half margins should be carefully examined/scrutinized by the Branch Officer with a view to seeing that the defects pointed out therein have been rectified. In case any defect pointed out by the ITA Wing requires time for rectification, a phased programme should be drawn by the concerned section and the date by which the defects are expected to be rectified indicated in the reply to the concerned half margins.

In no case an interim reply should be given to the half margin(s).

2.6 DRAFTING AND ISSUE OF ITA INSPECTION REPORT:

Inspection reports should be drafted in three parts as indicated in the Annexure 'C' to the chapter. The position of outstanding paragraphs in previous inspection reports(s) pertaining to a section should be reviewed and unsettled points, if any, incorporated in brief in part I-C of the current report. Thus, the previous inspection report should be treated as closed vide headquarters office letter No-64 Inspn/15-70 dated 20.1.71.

The inspection report should be drafted after receipt of replies to the half margins. In case replies are not received within the prescribed time, the inspection reports should be drafted from the office copies of the half margins issued by the ITA Wing vide headquarters office letter No. 246-Insp/ITO (KW) dated 3 May, 1971.

A brief of important and other procedural irregularities in an Inspection Report should be submitted by the ITA section along with the draft Inspection Report to the Group Officer for his perusal/discussion with the Internal Audit Officer. The Group Officer should ensure that the draft Inspection Report submitted to him are returned at the earliest.

After perusal of discussion with the Group officer the Inspection Report duly typed should be submitted to the Accountant General for his perusal before issue. The remarks/orders of the Accountant General(G&SSA), if any against any paragraph of the inspection report should be indicated in the Inspection Report over the signature of the Internal Audit Officer for compliance by the Section. The Inspection Report together with the proforma given in Annexure 'C' to this chapter, should be issued to the section, thereafter.

2.7 RESPONSIBILITY OF SECTION/BRANCH/GROUP OFFICER IN THE SENDING FIRST REPLY TO I.T.A. INSPECTION REPORT:-

It will be personal responsibility of the Branch Officer to see that the first reply

to ITA Inspection report containing proper compliance to each paragraph is sent to the ITA section within the prescribed time. The Group Officer will see each item of the report together with the reply of the section and decide whether any responsibility ought to be fixed for lapses of serious nature. Such action as may be deemed necessary on the lapses should be indicated against respective paragraph of the Inspection Report. (Headquarters officer letter No.:354/Insp./1070 dated 11 September 1973) and also in the proforma given in Annexure 'D' to this chapter. The first reply to the Inspection Report should be sent over the signature of the Group Officer.

(Officer order No. IAD-1/Gen-28/100/77-78/5 dated 24.2.78 and IAD-1/00/1978-79/4 dated 29.9.78).

2.8 CONTROL ON ISSUE OF INSPECTION REPORTS BY I.T.A. SECTIONS AND RECEIPT OF REPLY TO HALF MARGINS AND INSPECTION REPORT(S) FROM SECTIONS:

To exercise proper control over issue of Inspection Reports and receipt of replies of half margins and Inspection Report various control registers, listed in Annexure 'E' to this chapter are maintained in the ITA Section and submitted to the Internal Audit Officer/Accountant General(G&SSA).

Annexure 'A'
(PARA 2.3 OF ITA MANUAL)

Periodicity prescribed for Internal Test Audit of various sections.

	Description of Item of work	Periodicity	Name of Section
1.	Internal Test Audit of various sections.		
	Annual Section	Once in a year	OE-11,12,13,14,G.S.,Ex.Branch, I.S.Wing
	Biennial Section.	Once in two year	FAAS(M),Central Coordination, Report Civil, Legal Cell, Social Sector 1, OAD(M), OAD-11, E.C.P.A., OAD-21,C.C.
	Quadrennial Section.	Once in four year	Report State Finance, FASS-1, FASS-2, FASS-3, FAAP-Gr 1, FAAP-Gr 2, FAAP-Gr 3, FAAP-20-21, OAD-13, OAD-14, OAD-2, OAD-3, OAD-22, Report (PAC), DP Cell-I, DP Cell -II, FAAM, OAD-Finance.
2.	Complaint Cases.	Monthly	
		A.	Cent Percent review of all complaint cases which were not settled for six months from the date on which the complaint was first lodged.
		B.	Test Check of 5% to 10% of complaint cases received in the offices addressed by name to the AG/Group officers and those received direct by section through ordinary post.
3.	Surprise check of Administration section	Annual	To be selected by A.G. at his discretion.
4.	Section not mentioned above	Once in a year	To be decided by A.G.
5.	Items not specified in the Headquarters office circular Dated 30-4-87.		To be decided by A.G.

**NOTE: THE CHECK OF SECTIONS UNDER DIRECT CHARGE OF A. G. MAY BE DISPENSED WITH.
(HEADQUARTERS NO. 456-O&M/19.37, Dt. 30.4.87 READ WITH AG'S ORDERS DT. 23.3.1990 .)**

ANNEXURE 'B'
(PARAGRAPH 2.5 OF ITA MANUAL)

**TIME SCHEDULE PRESCRIBED FOR ISSUE OF INSPECTION REPORT
RECEIPT OF FIRST REPLY TO THE REPORT AND ITS DISPOSAL.**

1	Issue of half margins	Half margins should be issue during the coverage of inspection. The last batch of half margins should however be issued within 3 days of completion of test check.
2	Return of half margins by the Section.	Within 14 days of receipt of last half margin
3	Submission of draft Inspection Report to the Group Officer for perusal/discussion.	Within 5 days on receipt of last batch of reply to the half margins from the section.
4	Return of draft Inspection Report By Group Officer after perusal/discussion.	Within 4 days after its submission to him by ITA
5	Submission of the Inspection Report to the Accountant General for his perusal and orders.	Within 3 days after its receipt from group officer.
6	Issue of Inspection Report to the section.	Within 1 day after AG's order on the Inspection Repot.
7	Submission of final reply to the Inspection Report by the section after indicating action taken for supply of omissions and rectifying the defects and with the remarks of the group officer.	Within 1 month of receipt of Inspection Report.
8	Submission of final reply to the Accountant General's Orders.	Within 7 days of receipt of first reply.
(Authority:- AG's D.O. Letter No.IAD-I/00/1978-79/17 dated 18 January. 1979; Headquarters office D.O. letter No. 145-Insp./30-78 dated 16 May 1979)		

ANNEXURE 'C'
(PARAGRAPH 2.6 OF ITA MANUAL)

PERFORMA OF INSPECTION REPORT

Inspection report on the test check of ----- section for the coverage of ----- cycle conducted in.

PART I-A

INTRODUCTORY:

The test check of ----- section was conducted by Internal Audit for the coverage of ----- cycle ----- during the period -----The last test check of the section was conducted by internal Audit in -----

The following officers held the charge of the section during the period of current test checks:-

Shri-----Section Officer.

Shri-- -----Branch Officer.

PART I-B

Defects pointed out by the Director of Inspection still persisting:-			
1	Reference to Para of DI's Inspection report.	Defects pointed out by D.I.	Incorporated in paragraph----- of the current report.

PART I (C)

Outstanding previous ITA Inspection Reports and paragraphs.			
1	Inspection Report.	Reference to paragraph.	Brief subject and latest position.
	(1)	(2)	(3)

PART-II CURRENT INSPECTION REPORT .

A- Major Irregularities

B –Minor Irregularities

PART – III :-

Objections of minor and procedural nature or of which further pursuance/ compliance is left to the section on the basis of ITA half margins.

(A statement indicating brief subject of ITA objection and action taken by the section may be annexed to this part III of the Inspection Report. This is done to enable the section to watch the progress of action taken to comply with the objection and to safe guard against the recurrence of similar objections in future).

ANNEXURE 'D'

(Paragraph 2.7 of ITA Manual)

ITA Inspection Report of ----- section monthly report on the action taken on the Inspection Report.

1. (a) Branch Officer(s) who held charge during the period covered by audit.
(b) Section Officer(s) who held charge during the period covered by audit.
2. (a) Branch Officer holding charge at present.
(b) Section Officer holding charge at present.
3. Reference to paragraph indicating nature of irregularities serious error, omission etc.

Para	Particulars	Progress made towards Improvement/rectifications April, May, June and so on.
------	-------------	--

- 1)
 - 2)
 - 3)
 - 4)
-

4. Present state of work.
5. Has any target date been fixed for rectification and omission, defects or clearance of arrears?
6. Has action to fix responsibility been taken wherever this has been decided?

Assistant Audit Officer

Branch Officer

Sr. DAG's remarks

ANNEXURE “E”

(Paragraph 2.8 of ITA Manual)

Statement showing control registers maintained in ITA sections for watch issue of inspections report and receipt of reply to half margins inspection report from sections.

1. Inward diary of first reply to ITA inspection report.
2. Dispatch register of inspection report.
3. Report on outstanding half margins, issue of Inspection Reports and rejoinders.
4. Transit registers of issue of half margins
5. Report on outstanding half margins Inspection Report pending for drafting/issue and outstanding first reply to ITA inspection reports

(Office order No. IAD/P-13 dated 30.1.70)

CHAPTER-III

PURSUANCE OF OUTSTANDING ITA INSPECTION REPORTS AND SUBMISSION ON HALF YEARLY APPRAISAL REPORT TO HEAD QUARTERS OFFICE.

3.1 (i) PURSUANCE OF OUTSTANDING INSPECTION REPORTS.

The first reply to ITA Inspection Reports should be received from the Section through Group officer. The Group officers are required to see each item of reports with the reply of the Sections and to indicate against the respective item of the inspection reports whether responsibility is to be fixed, for any serious lapses. The ITA section should note such cases in separate register meant for watching progress of penal proceedings in cases of serious lapses opened under office order No. IAD/6 dated 20.06.69 for pursuance. The replies to Inspection Reports should be examined by ITA Wing which should issue rejoinders on unsettled paragraphs. Regular pursuance of outstanding Inspection Reports should be watched through Pursuance Register(s) maintained by ITA section. The register should be submitted to the Internal Audit officer monthly in the first week of each month as per Accountant General (G&SSA), orders dated 03.06.1991.

The pursuance Register will be maintained in the proforma given in Annexure 'A' to this chapter.

(ii) SUBMISSION OF QUARTERLY REPORT TO THE ACCOUNTANT GENERAL (G&SSA)

A report of outstanding ITA Inspection Report in each group is submitted independently by each controlling section to the Accountant General (G&SSA) on 20th of every month vide office order No. IAD/13 dated 30.01.1971. A consolidated report on outstanding Inspection Reports is required to be submitted by the ITA wing to the Accountant General (G&SSA) on 10th of April, July, October and January showing the year wise position of outstanding Inspection Reports and Paragraphs therein each functional group along with section wise position of outstanding reports in each functional group. This report should be prepared from the

pursuance Registers of Inspection Reports. After A.G's perusal, a copy of section wise outstanding reports should be forwarded to the Group officer concerned over the signature of the Internal Audit Officer for necessary action. Accountant General (G&SSA) remarks/orders, if any, should also be indicated in forwarding note.

(A.G's ORDER DATED 21.10.1976 READ WITH A.G. (AUDIT) I ORDERS DT. 03.06.1991).

3.2 HALF YEARLY APPRAISAL REPORTS TO BE SENT TO HEAD QUARTERS OFFICE.

The Test Check of sections is conducted Group wise. Half yearly appraisal reports containing serious defects/omissions noticed in the Test Check of sections specially those falling under the categories:-

- i) Failure to conduct audit/Review for long periods.
- ii) Failure to detect and object to huge over-payments/irregular drawals.
- iii) Deliberate suppression of arrears.
- iv) Systematic dis-charge of prescribed procedures etc. and remedial measure taken to rectify/supply the defects/Omissions,

The report should be sent to the Head-quarters office in January and July.

The report sent in July includes important objections relating to sections test checked during the period 1st October to 31st March in respect of which Inspection Reports have been issued up to 30th June. Similarly the reports sent in January includes important objections relating to sections test checked during the period 1st April to 30th September in respect of which reports were issued up to 31st December. Action taken if any to fix the responsibility against defaulting officials including supervisory officer should also be indicated in the Appraisal report.

A statement indicating the progress of the Test Check showing the number of sections selected for test check, number of sections actually test checked, the number of sections for which Inspection reports had not been issued within the time schedule, and those for which reports could not be issued at all till the end of the period under report,

should also be sent along with the Appraisal report. Accountant General (G&SSA) has been given discretion to vary the cycle of internal Test Check of sections according to the circumstances and needs of office and utilize the ITA wing for taking corrective action in areas found weak or defective. The ITA should, however, invariably verify, after two or three months whether the errors or omissions pointed out earlier have been rectified. The facts of such variations in the cycle should also be mentioned in the half yearly appraisal reports. Points to be included in the Half yearly appraisal reports should be first sent to Group officer concerned for indicating disciplinary action, if any, action should be taken against the defaulting persons clearly responsible for the lapses. On receipt of their comments, the Report should be finally submitted to the Accountant General (G&SSA) for his approval. The report approved by the Accountant General (G&SSA) should be forwarded to the Headquarters office.

3.3 ISSUE OF CIRCULARS/OFFICE ORDERS:

As the responsibility for directing corrective and preventive measures devolves on the ITA Wing Circulars/office orders embodying common defects found during Test Check of sections in a functional group should be issued by ITA Wing for the guidance of the Staff so as to arrest the persistence of similar defects. Proper guard files of such circulars should be maintained in ITA sections.

(PARAGRAPHS 565 OF M.S.O. (T) VOL. I HEAD QUARTERS OFFICE CONFIDENTIAL LETTER NUMBERS:-

134-Inspn/41-76 dated 02-08-76

174-Inspn./41-76 dated 20-09-76

115-Inspn./11-78 dated 19-04-79

ANNEXURE 'A'

PURSUANCE REGISTER. (Paragraph 3.1 (i))

I

S. No.	File No.	Name of the Section Audited.	No. and date of issue of final report.	Date of receipt of first reply	Date of issue of rejoinder.	Paragraph outstanding	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

II

CLOSING REPORT

Group officer	Name of the Group	Opening balance		Addition during quarter		Total		Clearance		Closing balance	
		I/R	Para	I/R	Para	I/R	Para	I/R	Para	I/R	Para
(1)	(2)	(3)		(4)		(5)		(6)		(7)	

II

SECTION WISE DETAILS OF CLOSING BALANCE

Balance	Section	Month of issue of IR	Para

CHAPTER –IV

OBJECTIONS OF IMPORTANT NATURE COMMON TO VARIOUS FUNCTIONAL SECTIONS

4.1 Introduction:-

It has already been brought out in the preceding chapter that the test check of sections should be conducted with a view to seeing how far sections have followed relevant provisions of various codes and Manuals particularly those of M.S.O. (Audit) C & AG/A G's M.I. and MICA regarding conducting Audit/review. Some important objections noticed by the ITA during the test check of various sections from time to time are detailed in succeeding paras of this chapter. The list is only illustrative. The idea behind in annualizing these objections is to provide a guide line for the staff posted to the ITA Wing. While conducting the test check of sections the persistence of such omissions/irregularities should be looked in to and highlighted in the ITA Inspection Report.

4.2 The Headquarters office has issued a model internal Audit Manual. While conducting the Internal Audit of the sections of Audit offices chapter 8 and 14 of model manuals may be looked into. The important points of these chapters are indicated in Annexure A to G this chapter.

Annexure-A

(Reference Para 4.2)

Illustrative check to be exercised and points to be seen during internal audit of

Administration Group

STAFFING

(i)	The number of sanctioned posts for the office in each cadre, viz. Sr. AO/AO, AAO/SO, 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.
(ii)	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.
(iii)	Number of sanctioned posts in training reserve and number of untrained officials and reasons therefore may be obtained.
(iv)	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?
(v)	How many members of employees up to 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 AG obtained in compliance of Headquarters office instructions contained in CAG's MSO (Admn.), Vol.-I ?
(vi)	Whether confirmation of any person in initial cadre is held up; if so, ascertain the reasons cadre-wise and individual-wise.
(vii)	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?
(viii)	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?
(ix)	How many persons who have passed the qualifying examination are awaiting promotion? What are the reasons for not making promotion of such persons?
(x)	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 the CAG from time to time?
(xi)	How many persons were employed as casual labourers was on daily wages as of 1 st of the month of test audit? Find out the date from which employed.
(xii)	Whether the engagement of casual labourers justified with reference to norms.
(xiii)	Whether any casual labourer is engaged continuously for more than 206 days in a year?
(xiv)	(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.
(xv)	Whether attendance registers are checked by Branch Officers/Group Officers periodically and whether actions are taken on crosses for late coming, absence, etc.
(xvi)	Whether Headquarters instructions regarding discontinuance of the practice of operating leave chain are being followed scrupulously? If not, the reasons may be examined.
(xvii)	What is the number of Supervisors in position vis-a-vis post sanctioned by Headquarters? Aspect of temporary appointment of Supervisor in Deficit Audit Offices in terms of Headquarters office instructions in this regard should also be seen and it should also be seen that Supervisors temporarily promoted as Section Officers are reverted as and when qualified SOGE passed candidates are available for promotion.
(xviii)	What is the number of SOGE passed candidates not promoted as on 1 st January each year? Why they could not be promoted?
(xix)	Whether Govt. 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.
(xx)	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 appointments.
(xxi)	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.
(xxii)	Check the material provided to the Departmental Promotion Committee (DPC) relating to preparation of promotion panels in respect of all cadres.
(xxiii)	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.
(xxiv)	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.
(xxv)	Whether there has been any case of termination from service/delay in confirmation of candidates directly recruited through SSC due to delay in timely imparting of training in regional language as per Headquarters instructions.
(xxvi)	Whether training was given to staff in problem areas?
	<i>Inter alia</i> see:-
	(a) How many training programs have been conducted during the year and previous financial year?
	(b) What are the topics covered therein and what is the level of participants in the training programme?
(xxvii)	Cases of sexual harassment of working women at work place.
	(a) How many cases of sexual harassment are pending?
	(b) Present position of each cases.

(viii)	APAR					
	Information in the following Performa may be collected and examined.					
	Year	Total No. of staff : cadre wise/ year wise	Total APAR received	Year-wise Balance	Reasons for non receipt	Follow-up action taken, if any
	(1)	(2)	(3)	(4)	(5)	(6)
(ix)	Whether any confirmation, promotion etc. could not take place in time due to delay in receipt of APAR.					
(x)	Complaint Cases 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.					

SERVICE BOOKS

POINTS TO BE NOTED

1.	Internal 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 Principal Directors 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 15 th 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/ Principal Director on completion of the checking of service books in the last quarter of the year.

ILLUSTRATIVE CHECKS

THE TEST CHECK SHOULD BE CONDUCTED ON THE FOLLOWING LINES:-

(i)	Check whether entries are attested (including re attestation after every five years).
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(ii)	Check whether the record with reference to which the date of birth has been verified is noted against the entry in the service book.
(iii)	Check whether the entries regarding physical fitness, verification of antecedents etc. have been taken in the service book.
(iv)	Check whether there are any erasures/overwriting or unattested /unauthorized entries in the service book.
(v)	Check whether particulars regarding the appointment, promotion, punishment etc. have been correctly recorded with reference to the orders.
(vi)	Check whether signature of government servant is taken every year in token of having verified.
(vii)	Check whether service has been verified with reference to pay bills / acquittance rolls.
(viii)	Check whether the date of increment has been worked out correctly with reference to the dates recorded in the service book.
(ix)	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.
(x)	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.
(xi)	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.
(xii)	Check whether the options exercised by the Government servant regarding revision of pay /pension have been pasted in the service book.
(xiii)	Check whether the note regarding the receipt of nomination for DCRG is taken in the service book.
(xiv)	Check whether the record of LTC availed of / home town declared is correctly recorded.
(xv)	Check whether details of family members are kept pasted in the service book.
(xvi)	Check whether certificate relating to taking of oath of allegiance/affirmation to the constitution of India is available.
(xvii)	Check the affixing of photograph of Government Servant and its renewal after every 10 years.
(xviii)	Whether periodical verification of the service books is conducted?
(xix)	Whether registers for nomination in respect of DCRG/ Group insurance scheme, Family pension, GPF are maintained up to date and periodically physically verified?

CASH

(i)	How many persons were working as Cashier and Asstt. Cashier in Cash Branch ? Ascertain their names and date of appointment as Cashier and Asstt. Cashier, as the case may be.
(ii)	What is the currency of Fidelity Bond/Insurance policy in respect of each official and due dates of their renewal? The records through which the renewal of Fidelity Bond/Insurance, etc., is watched may also be examined.
(iii)	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?

(iv)	Ascertain the names of Drawing and Disbursing Officers for the period from last inspection (to date).
(v)	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.
(vi)	What was the amount of imprest sanctioned by the Headquarters office? Whether the detailed account is being maintained? Whether certificate of balance was being sent to Headquarters.
(vii)	In case imprest is insufficient, whether Headquarters office was approached for raising the amount of imprest?
(viii)	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.
(ix)	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.
(x)	Year wise total amount of honorarium paid to the employees and whether approval of Hqrs office was obtained for payment made beyond prescribed ceilings.
(xi)	Whether there is any discrepancy in report sent to Hqrs (BRS) on staff strength as on previous 1st March as compared to pay bills drawn (number of persons on duty, leave and deputations (group wise).
(xii)	Whether cash book and other documents are being maintained as per procedure laid down in Receipts and Payments Rules.
(xiii)	Whether periodical surprise check of cash is carried out by personnel other than from Administration Wing.
(xiv)	Whether the cash book is maintained in the prescribed form (presently GAR 3).
(xv)	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.
(xvi)	Whether all monetary transactions have been entered in the cash book as soon as they have occurred and attested by the DDO.
(xvii)	Whether the cash book is closed regularly and properly checked and at the end of each month the DDO has personally verified the cash balance and has recorded a signed and dated certificate to that effect.
(xviii)	Whether the totals have been checked by a person other than the writer of the cash book.
(xix)	Whether surprise physical verification of cash has been conducted at periodical intervals by the DDO.
(xx)	Whether there is a voucher for every entry setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in accounts.
(xxi)	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.
(xxii)	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.
(xxiii)	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.
(xxiv)	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.
(xxv)	Whether Government money has been kept in strong cash box secured by double lock.
(xxvi)	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.
(xxvii)	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

	Illustrative Checks /Points to be seen
(i)	Whether the register is being maintained in the prescribed form.
(ii)	Whether the cheques/ demand drafts received have been entered in the register on the day of their actual receipt.
(iii)	Whether full particulars of the valuables are recorded in the register.
(iv)	Whether the valuables (cheques/ demand drafts, etc.) have been sent to the bank soon after their receipt for credit to Government Account.
(v)	Whether the register is being closed every fortnight or at such other intervals as may be prescribed.
(vi)	Whether the credit of valuables has been traced in the bank scroll and particulars there of recorded in the register.

Register of Bank Drafts

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

Contingent Bills

	Illustrative Checks /Points to be seen
(i)	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.
(ii)	Whether expenditure has been incurred within the provisions of budget grant for that particular head of account.
(iii)	Whether, in case of contract contingencies, the proposed expenditure has not exceeded the contract /grant.
(iv)	Whether each voucher bears a pay order signed by the DDO specifying the amount both in words and figures.

(v)	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.
(vi)	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.
(vii)	Whether the flow of expenditure during March in any financial year is not on high side with a view to exhausting the budget allotment.
(viii)	Whether expenditure has been sanctioned by the competent authority and sanction to the expenditure has been attached with the bill.
(ix)	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.
(x)	Whether progressive totals of expenditure under various sub-heads are being struck so that expenditure does not exceed the budgetary allotment.
(xi)	Whether the vouchers bear dated acknowledgement of the payment received together with a stamped receipt in case of payments above the prescribed monetary value.
(xii)	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.
(xiii)	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 utilised and that the unutilised amount has been refunded to the Government account.

Advances

(i)	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.
(ii)	Why the advances pending for more than prescribed period could not be recovered from the salary of the concerned officials?
(iii)	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?
(iv)	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

The following are the illustrative checks to be exercised/points to be seen during internal audit of payments of Leave Travel Concession.

	Illustrative Procedure
(i)	Check whether declaration of home town has been received from each official and recorded in the Service Book in accordance with the applicable instructions.
(ii)	Check whether the declaration of home town once made has been allowed to be changed more than once during the service.
(iii)	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.
(iv)	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.
(v)	Check whether any official undertakes the journey in a chartered bus, van or other vehicles, which are owned by private operators.
(vi)	Check whether any official undertakes the journey in private cars (the cost of propulsion being borne by Govt. servant himself).
(vii)	Check whether the advance granted to the officials, if any, has been adjusted in full.
(viii)	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.
(ix)	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).
(x)	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.
(xi)	Check whether the officials are submitting adjustment bills within the prescribed period after completion of the journey.

Purchase of Stationery

(i)	Whether the Head of office has incurred expenditure on purchase of stationery in excess of the powers delegated to him.
(ii)	In case the head of office has incurred expenditure in excess of powers delegated to him, whether the same is regularised by obtaining sanction of the competent authority

Central Government Employees Group Insurance Scheme

The following points should be seen by the internal audit.

(i)	Whether the Head of the Office is maintaining a Register of members in the prescribed form.
(ii)	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.

(iii)	Whether the subscription is being recovered from the salaries of the members through regular pay bills at the prescribed rates.
(iv)	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).
(v)	That the amount of subscription under the old scheme has been credited to employee's provident fund accounts as per orders on this subject.

Staff Cars (Government Vehicles)

In respect of offices maintaining staff cars/ vehicles, the internal audit should see that following records are maintained.

(i)	Log Book for each staff car in form SY 263.
(ii)	A register of repairs and replacements indicating the cost and dates.
(iii)	A register showing the cost of petrol, Mobil Oil etc. consumed and all incidental expenditure.
(iv)	An inventory of equipment.

Log Books

While scrutinizing the log book and other records, the following points should be borne in mind:-

(i)	It is maintained in prescribed form.
(ii)	The entries made in the log book are in ink.
(iii).	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.
(iv)	That log books are scrutinized by the Head of Office to ensure that there is no misuse.
(v)	That the log books are closed at the end of each month, and summary showing details of duty and non-duty journey performed during the month is prepared in the prescribed Performa.
(vi)	That the staff cars are used for bonafide official duties at headquarters.
(vii)	That the staff cars have not been taken outside headquarters without the approval of the competent authority.
(viii)	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.
(ix)	That approval of the competent authority has been obtained for all cases of replacement of staff cars.
(x)	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.
(xi)	The cost of repairs and replacement is not on the high side.
(xii)	That the replacement of the same parts are not frequent.
(xiii)	The reasons for frequent repairs/ breakdown of the vehicles are not such as to indicate any negligence on the part of the drivers.
(xiv)	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.
(xv)	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.
(xvi)	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.
(xvii)	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.
(xviii)	That no cleaner has been appointed for cleaning of the staff car.

Pensionary Benefits

(i)	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?																														
(ii)	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 finalised? 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="width: 5%;">Sr.No</th> <th style="width: 15%;">Name of the official</th> <th style="width: 15%;">Designation</th> <th style="width: 10%;">Date of retirement</th> <th style="width: 5%;">Date of PPO</th> <th style="width: 5%;">Date of GPO</th> <th style="width: 10%;">Date of payment of leave encashment</th> <th style="width: 5%;">Date of payment of PF dues</th> <th style="width: 10%;">Reasons for delay</th> <th style="width: 10%;">Remarks</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> <th>(7)</th> <th>(8)</th> <th>(9)</th> <th>(10)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Sr.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	Reasons for delay	Remarks	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)										
Sr.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	Reasons for delay	Remarks																						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)																						
(iii)	How many nominations for Central Govt. 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 Branch Officer / Group Officer periodically with an analysis of wanting nominations?																														
(iv)	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.																														
(v)	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).																														
(vi)	Whether there are Court/CAT cases regarding pensionary benefits? If yes, obtain full details (Information available in legal cell to be obtained).																														

STOCK REGISTERS

A.	Accession Register of Library Books.
(i)	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?
(ii)	What are the names of local manuals maintained in the office (Group-wise)? Which is their year of print (1st edition)? Which is the year of latest publication?
(iii)	Whether up to date correction slips have been issued and pasted in the respective manuals?
(iv)	Whether any of the manuals were revised /updated in accordance with Headquarters office instructions?
(v)	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?
(vi)	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.
(vii)	Ascertain the value of books purchased during last three years indicating the value of Hindi and English books purchased.
(viii)	Ascertain the details of review of old books/codes and manuals conducted during last 3 years to weed out the books no more required.
(ix)	Similar information may be obtained in respect of sale of waste paper scrap, etc.
B.	Computers, Typewriters etc.
(i)	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 orders? 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.
(ii)	Whether annual physical verification was conducted? If so, when such last verification was done and with what results?
C.	Dead Stock Register
(i)	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?
(ii)	Whether a separate register of repairable/unserviceable furniture maintained to account for the repairable and unserviceable items.
(iii)	Whether furniture articles are lying in unserviceable condition? If so, what steps have been taken to get them repaired or to dispose them off?
(iv)	Expenditure (year wise) incurred on repair of furniture during last three years may be collected and reviewed.
(v)	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.
(vi)	Whether all the consumable and non-consumable items are entered in the register?
(vii)	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.
(viii)	Whether proper records are maintained relating to procurement of forms and

	stationery including indents for them, their distribution and stock in hand.
(ix)	Whether Inventory Registers 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.
(x)	Whether a stock register of computer hardware and software maintained to record all purchases made inter alia indicating their machine nos. configuration details.
(xi)	Ascertain the total number of fire extinguishers in the office and their location.
(xii)	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?
(xiii)	How many persons have been given training in fire fighting?
(xiv)	Whether all stock items having identification letters/numbers marked/painted on them in accordance with Headquarters instructions?
D.	Asset Register
	Check the maintenance of Asset Register of physical assets and furnishing of returns to Headquarters, in accordance with Headquarters instructions.

Old Record management

(i)	Whether registers of files are maintained year wise by each section.
(ii)	Whether files for more than two years are reviewed annually by each section to weed out/transfer the files to old record section.
(iii)	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.
(iv)	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.
(v)	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?
(vi)	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

(i)	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 are diarized, action taken and all letters received for issue were dispatched in time?
(ii)	Whether returns regarding use of E-mail are sent to Hqrs fortnightly as required?
(iii)	Whether the letters required to be sent by E-mail are sent by E-mail? If not, reasons for the same may be examined (Annexure-B may be referred to in this regard, for illustrative list).
(iv)	Whether the DAK monitoring system has been computerized as instructed by

	Hqrs office?
(v)	Whether there is any delay in distributing the letters among concerned sections/wings?
(vi)	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 ?
(vii)	Whether weekly/fortnightly report of outstanding letters is being prepared and submitted regularly and submission watched through Calendar of Returns?
(viii)	Whether all the letters to be issued are issued immediately?
(ix)	Whether there is a system to update the addresses of the different offices from time to time to avoid transit loss, etc.?
(x)	Whether the service stamp account is maintained properly and periodically verified by an independent officer/official?
(xi)	Whether dispatch register is reviewed every month and, in respect of cases requiring reminder, timely reminders are issued?

General Maintenance

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

	Item
i)	State of toilets in office
ii)	Cleanliness of corridors and stair cases
iii)	Appearance of office building
iv)	State of tables, chair and side shelves in sections
v)	State of water coolers, air-conditioners, water filters and desert coolers
vi)	Clean look of curtains, walls, floors, windows, doors, fans and lights in sections
vii)	Wearing of uniforms, shoes and caps by staff to whom liveries are supplied
viii)	Condition of staff cars and other vehicles
ix)	Upkeep of records
x)	Maintenance of old record section/room
xi)	Display of office circulars in notice board and their periodical removal
xii)	State of lawns, gardens and open space around office.
xiii)	State of lawns gardens and open space around residential houses
xiv)	State of lifts
xv)	State of recreation and open play grounds
xvi)	Fire fighting equipment
xvii)	Cleanliness of canteen and hygiene in kitchen and canteen
xviii)	State of compound walls, security fences and deployment of watch and ward staff in office and residential premises (separately)

Statement of GPF Advances

Under para 4 of GOI, M/o Finance O.M. No F2 (27)/76-(Spl Cells) dated 23-09-76, cheque-drawing DDOs are required to send a monthly statement of GPF advances paid to Group 'A', 'B', 'C', employees to Pay & Accounts Office to enable that office to ensure the posting of debit in the G.P.F accounts of the subscribers. The internal audit party should ensure that the statement of G.P.F Advances is sent by the cheque-drawing DDOs to the Pay & Accounts Office concerned regularly.

Expenditure

The essential points to be seen in the internal audit of expenditure are as follows:-

(i)	That payments made by the cheque drawing DDOs are in accordance with the rules and orders governing them, their arithmetical calculations are correct and 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 P.A.O. by the prescribed dates.
(ii)	For expenditure beyond the powers of Head of office, there exists a sanction, either specific or general, accorded by the competent authority.
(iii)	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.
(iv)	There is a provision of funds sanctioned by the competent authority.
(v)	The expenditure has not been incurred solely to prevent lapse of budget allotment.
(vi)	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.
(vii)	The payment has been made to the proper person and it has been so acknowledged and recorded so that a second payment on that account is not possible.
(viii)	The charges do not exceed the rates or scale fixed under rules or orders issued by the competent authority.
(ix)	The payments have been correctly accounted for in the initial accounting records.
(x)	Sub-vouchers and acquaintances 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.
(xi)	Sub-vouchers for amounts in excess of Rs 100/- have been sent to the Pay & Accounts Office concerned along with the bill.

Telephone & trunk call charges register

The following points should be borne in mind while conducting the audit of Telephones Bills/Register of Telephones and Trunk Calls charges and the other connected records:

(i)	That telephone with STD facility has been provided to the officers entitled to the facility.
(ii)	That the telephone register for bi-monthly rent and call charges is being maintained to prevent double payment of the same bill.
(iii)	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 are too high.
(iv)	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.
(v)	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 are provided with a residential telephone.

Liveries Account

While conducting internal audit of the liveries account, it should be seen that the provisions contained in the Hand Book of Uniforms have been observed by the DDO.

In particular it should be seen:

(i)	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.
(ii)	That issue of liveries for Group 'C' and Group 'D' officials have been made according to the prescribed scale.
(iii)	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.
(iv)	That the uniforms have been issued only to those employees who are eligible.
(v)	Measurement card for each employee is maintained in the prescribed form.
(vi)	Where the local purchase of articles of uniforms beyond the normal limits laid down by D.G.S.&D. becomes necessary for some administrative reasons or delay specific permission for the same is obtained from competent authority.
(vii)	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.

Service postage stamps Account

Stock account of service postage stamps should be scrutinized to see:

(i)	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.
(ii)	Stock of closing balance has been correctly carried over to next month and the same has been attested.
(iii)	That all purchases of stamps have been entered in the register under proper attestation.
(iv)	That the physical verification of stamps has been conducted at the end of each month and a certificate to this effect has been recorded in the register.
(v)	That all issues of stamps relating to registered letters are supported by postal receipts.
(vi)	Denomination-wise closing balances has been indicated at the end of each month.

Consumption of Electricity

It should be seen that economy instructions issued by the Govt. of India in connection with the consumption of electricity in Govt. offices, etc. are duly observed. In the case of Central Govt. Installations/ Workshops, etc. where the consumption of electricity is

very high and where high voltage transformers have been installed for the bulk supply of electricity, it should be seen that average actual consumption of electricity is not less than minimum limit for which the charges are levied by the Electricity Board. If the actual consumption of electricity is much less than the sanctioned load, the departmental officers may be advised to consider the possibility of a reduction of the sanctioned load so as to save expenditure on electricity due to excess billing.

Electricity used in Government Offices are exempt from levy of electricity duty. It should be seen that such duty has not been paid and wherever paid it should be pointed out for recovery.

EDP Wing

(i)	What is the total number of PCs/ Servers/ Printers etc. in the office?			
(ii)	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 programs.			
(iii)	How many of the computer trained persons are working on computers?			
(iv)	Whether returns required to be sent by E-mail are sent to headquarters by Email.			
(v)	Whether computer training programs are arranged through RTIs and In-house trainings, as per instruction of Headquarters?			
(vi)	Whether Computers, UPS, LCD etc. were purchased during last four years? Entire details of the same may be obtained?			
(vii)	Whether the 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?			
(viii)	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?			
(ix)	How is the performance of AMC contractor? In case of any dispute please give the details.			
(x)	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 e-mails 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 along with location/ room Number whose the machine is placed
(xi)	Whether arrangements have been made for Uninterrupted Power Supply to all computer machines. In this 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		
(xii)	What is the status of IT Audit in the office? Whether all the units required to be audited (Treasuries/ Auditee 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.

Annexure B

Various Wings of all Audit Offices

With a view to assess the functioning of various wings of the field office the under mentioned records/information/clarifications on various aspects such as preparation of Annual plan, audit programme, technical support, supervision of audit parties, approval and pursuance of IRs etc. may be obtained /checked.

(i)	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.
(ii)	Whether the guidelines issued for identifying the risk areas were followed during preparation of Audit Plan.
(iii)	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

(i)	Whether the annual audit plan is approved by Audit Planning group?
(ii)	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?
(iii)	Check the comprehensiveness of Audit Plan (including IT Audit Plan) vis-à-vis availability of staff, priority for inspection and periodicity adopted for local audit of units/formations.
(iv)	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.
(v)	Whether ABC analysis of auditee units is conducted?
(vi)	Whether the Audit Planning Group meets from time to time to review implementation of the Annual Plan?
(vii)	Whether master data base of auditee units is maintained?
(viii)	Whether list of auditable units/cycle index register is updated annually? What is the mechanism applied for its timely updation annually?
(ix)	Whether Audit Cycle Register or database showing periodicity of audit is maintained?
(x)	Whether frequency/periodicity of Audit was reviewed? If so, when?
(xi)	Whether any specific criteria was spelt out for deciding the periodicity?
(xii)	Obtain three years data showing the status of units planned and audited as under.

	Year	Units due for audit as per laid down periodicity	Units provided for audit in the audit plan	Units actually audited during the year
(xiii)	Whether analysis of man days available and man days utilized for audit was done; if so, details for last three years may be obtained.			
(xiv)	Whether any deviations from the Audit Plan have taken place and if so, for what reasons/justification?			
(xv)	Whether instructions issued by Headquarters from time to time regarding audit of autonomous bodies are being followed?			
(xvi)	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

(i)	Review the composition of party vs. manpower available.
(ii)	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.
(iii)	Whether arrears in audit were shown in the arrear report sent to Headquarters?
(iv)	Whether quarterly programmes are framed in time and issued to the parties?
(v)	Whether auditee institutions are informed suitably in advance?
(vi)	Whether questionnaire/ list of records to be kept ready for audit party is also enclosed?
(vii)	Whether any change in the duration is made?
(viii)	Whether such programmes are approved by AG/ Group Officer?
(ix)	Whether there is a system of rotation of party personnel?
(x)	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.
(xi)	Whether Good Practices Guides for each of the major audits are issued to Audit Parties?

Technical

(i)	Whether any specific audit manuals were compiled? If so, when?
(ii)	Whether party personnel were provided with a copy of manuals?
(iii)	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?
(iv)	Whether individual Audit Note Books are maintained and updated?
(v)	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?
(vi)	Whether the audit parties are briefed before commencement of audit programme?
(vii)	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?
(viii)	Whether list of all Acts and Rules and Journals, etc. applicable to each Auditee Unit has been kept and relevant books are available readily?
(ix)	Whether press cuttings/news items pertaining to each auditee unit are submitted to the Head of office and results of examination watched?
(x)	Whether minutes of periodical meetings held by Group Officer with Sr. AOs/AOs/AAOs are kept and circulated for compliance of decisions taken in the meeting?
(xi)	Whether any system is in vogue to keep a watch on the amendments in the Acts, Rules etc. affecting the Auditee organization?
(xii)	Whether concurrent audit is done for major contracts and agreements?
(xiii)	Whether the Registers of important points to be seen for each Auditee unit are maintained?
(xiv)	Whether Auditee profile/ database is updated after each visit/audit?

Supervision

(i)	What is the extent of supervision by Sr. AOs/AOs of field parties?
(ii)	How many units remained unsupervised during last three years?
(iii)	What is the extent of supervision by group officer(s)?
(iv)	Whether any record of original work done by supervising Sr. AOs/AOs and Group Officers is kept in audit files.
(v)	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.
(vi)	What is the impact on quality of audit due to supervision by Group Officer?
(vii)	Whether tour notes are regularly submitted every month by Group Officers to AG bringing out the work done?
(viii)	Whether AG conducted any supervision of field offices/parties? If so, details for last 3 years may be collected and follow-up action taken on AG's instructions checked.
(ix)	What are the basis for allocating party days for the audit of various Auditees? Whether any study has been conducted in this regard?

Working papers & Documentation

(i)	Whether and on what basis that work has been distributed amongst members of Audit party?
(ii)	What is the extent of original work done by the Sr. AO/AO and whether it was adequately mentioned in the title sheet?
(iii)	Whether details of work done by each party member are available?
(iv)	Whether these have been reviewed at appropriate level?
(v)	Whether all entries in Title Sheet have been made and reviewed?
(vi)	Whether there is sufficient indication as to availability of Key Documents (KDs) in the file?

Reporting

(i)	Whether Inspection Reports are drafted by Sr. AO/AO?
(ii)	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?
(iii)	Whether IRs have been properly numbered, referenced and approved?

(iv)	Whether the IRs were being issued within one month as per Headquarters instructions? Tabulate instances of delay for last 2 years.
(v)	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.
(vi)	Whether IRs are submitted to AG for marking/review? If so, quantum of IRs reviewed may be collected.
(vii)	Whether periodical/ <i>suo motu</i> review of old IRs have been made and results recorded?
(viii)	Whether IR files are called for by the AG for scrutiny and proper follow up action taken on the directives recorded by AG, etc. and proper record of IR files called for and directives issued is being maintained?
(ix)	Whether summary of outstanding IR Paras is submitted to AG, etc. periodically?
(x)	Whether replies to IR Paras are put up to group officer with vetting remarks?
(xi)	Whether instances wherein Central Government funds have been misutilized or unutilized by the State Government were brought to the notice of FAs in the ministries.
(xii)	Whether details of any records not made available/not examined due to paucity of time are reported?

Audit of Certification of EAPs

(i)	Whether EAP cell has been set up for coordinating the audit certification of EAPs.
(ii)	Whether the matter of non-receipt of SOE was taken up demi-officially with the Head of the Department of the project implementing agencies by 1 st May every year.
(iii)	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

(i)	Whether there is a system of marking PDPs at the time of approval of IRs?
(ii)	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?
(iii)	Whether such PDPs marked are identified, segregated and action taken immediately to process the same as DP.
(iv)	Whether proper pursuance of such PDPs like collection of wanting KDs, obtaining timely response from Auditee/Government, obtaining required clarifications/ information, etc. is done?
(v)	For settlement /dropping of PDPs-at what level decision is taken?
(vi)	Whether system of periodical review of PDP register exists?
(vii)	What is the mortality rate of marked PDPs? Whether reasons for high mortality rates are analyzed?
(viii)	Whether any system of reviewing other Paras (including Part II-C or Part III), and minor irregularities exist with a view to identifying PDPs and incorporating them in the reviews?
(ix)	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

(i)	Whether timely action i.e. within 6 months of issue of IRs, been taken for issue of identified DPs to the management?
(ii)	Whether DPs are processed & issued on a regular basis or bunched?
(iii)	Whether timely action is initiated for obtaining reply, additional information, etc.?
(iv)	Whether arrangements for timely verification of reply and collection of KDs/ information made?
(v)	Whether Audit Committee meetings are organized regularly to settle/ pursue the Paras?

Annexure C Financial Attest Audit

Selection of Vouchers	
1.	In case of the sample selected for review, whether the prescribed checks (including classification check, etc.) were exercised?
2.	Whether the selection of vouchers for central audit was based on any risk assessment using computer centric techniques?
3.	Payments of money by transfer (commonly known as Nil Payment Vouchers) from the Consolidated Fund to the Public Account (Deposit Heads, Zila Parishad or Panchayati accounts, etc.) are required to be scrupulously audited and reviewed every month and receipt of a certificate that this has been done is to be watched by the Financial Attest Audit Sections.-Has this been done?
4.	After scrutiny of such Nil payment Vouchers, the Financial Attest Audit Sections are required to furnish a consolidated report every month to the Report Section detailing such Nil Payments effected during the month. –Has this been done?
5.	All purchases made on performa invoices and where the materials have not been received and taken to stock are to be audited in detail and Financial Attest Audit Parties furnish details of such purchases to the Financial Attest Audit Sections for further follow up action. –Has this been done?
6.	The Central Audit of Vouchers pertaining to a month should be conducted as soon as the monthly accounts are closed and the posting of the vouchers in the registers prescribed is completed by the Accounts office. –Has this been done?
7.	In case of any departure from this (S.No. 6 above), special circumstances should exist and express sanction of the Competent Authority should be obtained. –Has this been done?
8.	A specific schedule, indicating the dates by which the Central Audit processes relating to each month's vouchers should be completed, should be prescribed and clearly set out in the Office Manual. –Has this been done?
9.	Ascertain the quantum of arrears on account of any delay in Central Audit work.
Audit of March Accounts	
10	Special attention is required to be paid to Central Audit of Vouchers for the month of March. –Has this been done?
Coordination with Accounts Office	
11.	Central Audit is required to be carried out in the premises of the Office of the

	Accounting Office. -Is this being done?
12.	Whether a good degree of coordination and co-operation exists between the Accounts Office and Audit Office.
Statistical Sampling	
13.	Review whether statistical sampling techniques are adopted to facilitate an objective approach in audit.
Duties and responsibilities of Central Audit personnel	
14.	Review whether the duties and responsibilities of Central Audit personnel are broadly as indicated in Annexure 1 and 2 of Chapter 1 of Section III of MSO (Audit) and any local manuals. Also review whether any changes in the distribution of work are ordered in writing by the competent authority.
15.	Review how the Audit/Assistant Audit Officer ensures that all members of the Central Audit Party perform their duties promptly, regularly and efficiently, guides the staff under him and always keeping himself posted with the progress of audit.
16.	Portfolio files for Central, Centrally Sponsored and State Plan Schemes should be maintained and reviewed. –Has this been done?
Audit of Vouchers not received with Accounts/Certificate of Payments	
17.	Vouchers and other documents, which were not received with the Monthly Account, on receipt subsequently, are to be audited in the same manner as they should have been audited had they been received at the stipulated time. - Has this been done?
18.	Cases where certificates of payments are received in lieu of lost vouchers or payee's receipts are to be audited in detail, as a special case, in the same manner as the original vouchers, even if they have not been selected for audit. –Has this been done?
19.	Acceptance of certificates of payments in lieu of wanting paid vouchers is to be done, in accordance with the monetary limits prescribed, by the Branch Officer or Group Officer in the Accounts Office after exercising the primary accounting checks in the same manner as in the case of original vouchers. – Has this been done ?
20.	Particulars of certificates of payments so accepted are to be recorded in a register maintained for the purpose. –Has this been done?
21.	Unusual features or malafides related to the non-production of original vouchers noticed in the course of audit of these certificates of payment are to be brought to the notice of the Audit Office for further investigation, if considered necessary.–Has this been done?
Audit of Sanctions	
22.	Copies of sanctions issued by the Central and State Governments and their subordinate authorities are received by the Financial Attest Audit Sections concerned and examined in accordance with the relevant instructions in MSO (Audit) and local manuals before admission in Audit. -Has this been done?
23.	Whether a database of sanction orders is maintained in the prescribed manner.
24.	Review whether the Audit Office has made arrangements for the receipt, scrutiny and processing of sanctions and maintenance of files/folders in a regular and systematic manner.
25.	The Financial Attest Audit Sections are required to communicate objections arising out of audit of sanctions to the departments concerned, with copies thereof to the Accounts Office and closely watch their settlement. – Has this been done?
26.	The Audit Office should evolve suitable procedures for ensuring that the results of scrutiny of all sanctions are readily available before the central audit of the relevant transactions takes place. –Has this been done?
27.	All sanctions relating to foreign travel received in the Financial Attest Audit Section should be entered in a register and copies made available to Financial Attest Audit

	Parties for arranging audit of the related transactions. –Has this been done?
Audit of Abstract Contingent (AC) Bills	
28.	The AC Bill Register maintained in the Accounts Office is to be checked in detail by the Central Audit Parties with reference to the Abstract Contingent Bills and NDC Bills received from the compilation sections of the Accounts Office and cases of amounts drawn on AC Bills and kept outside Government Account in Personal Deposit accounts, bank accounts, etc. particularly in the month of March, are to be collected and pursued with the Department /Government by the Financial Attest Audit Sections for inclusion in the Audit Report.- Has this been done?
Review of Audit	
29.	The review in Central Audit of vouchers by the Audit/Assistant Audit Officers or Section Officers should not be limited merely to those audited by Auditors or Senior Auditors, but extend to vouchers for amounts in excess of a certain monetary value to be decided by the Competent Authority in an objective manner. –Has this been done?
30.	The extent of review conducted by the Audit/Assistant Audit Officers or Section Officers is to be certified in the Selection Register. –Has this been done?
Completion of Audit	
31.	After scrutiny and editing, where necessary, of the audit notes/memos, the Financial Attest Audit Support Sections forward them in convenient batches every month to the departments concerned, copies thereof also being sent to the Accounts Office. –Has this been done?
Pursuance of Objections	
32.	The Audit Office is required to be watching the systems and procedures for and the effectiveness of pursuance of objections of an accounting nature, such as non-availability of D.C. Bills, vouchers or payees receipts, errors in the treasury and divisional accounts, etc. that are required to be watched by the Accounts Office and should audit, to the prescribed extent, these wanting documents as and when they are received. –Has this been done?
Important and interesting cases noticed in audit.	
33.	A gist of all important cases dealt with by various sections in the office is required to be circulated among other sections, as and when they arise. –Has this been done?
34.	A digest of important and interesting cases noticed in audit is required to be compiled half yearly and forwarded to the Comptroller and Auditor General so as to reach him by the 7 th in the months of January and July every year, or such other date as may be prescribed, for circulation among other Audit Offices. Only the cases on which final views have been formulated and which are likely to be of interest to other Audit Offices are to be included in these digests. –Has this been done?

Annexure D

Autonomous Bodies

(i)	Whether instructions issued by Headquarters office to improve quality of audit and contents of SARs of Autonomous bodies are being scrupulously followed?
(ii)	Whether claims for Audit Fee were raised/initiated on completion of audit and pursued effectively for early realization? Status of Audit Fee outstanding (age wise) may be obtained.
(iii)	Whether all reports and returns as directed by Autonomous Bodies Wing of Headquarters through various circulars are being rendered regularly and

	monitored through Calendar of Returns?
(iv)	Whether records of autonomous bodies, programme book, detailed instructions and data sheet on autonomous bodies as required in the Manual of Instructions for Audit of Autonomous Bodies are being maintained?
(v)	Whether audits of branch units are being conducted, watched and consolidated inspection reports are being prepared as per instructions contained in the Manual of Instructions for Audit of Autonomous bodies read with other instructions issued by Headquarters from time to time?
(vi)	Whether, for the audit of autonomous bodies and issue of separate audit reports, time-schedule/instructions prescribed by Headquarters from time to time are being followed?
(vii)	Whether various circular letters/instructions are made available to audit parties before proceeding for audit and audit parties are briefed for compliance with Headquarters requirements?
(viii)	Whether procedures have been streamlined with a view to ensuring that audit of autonomous institutions is not omitted to be taken up through inadvertence as per instructions issued by Headquarters from time to time.

Annexure E

General Points to be Checked/Seen

(i)	Maintenance & updating of Registers including Calendar of Returns.
(ii)	Closing & submission of registers to officers.
(iii)	Maintenance of Title Sheet Registers, IR Registers, etc.
(iv)	Submission of various returns to Headquarters office.
(v)	List of files, Index Register of files, etc.
(vi)	Weeding of old records.
(vii)	Whether correspondence to Headquarters have AG's approval or not? If not, instances may be examined.
(viii)	Effectiveness and efficiency of the in-house training programmes, utilization of slots, coverage and the extent to which they are related to the audit needs of the office.
(ix)	Whether attempts have been made towards investigative audit? If yes, important points noticed in this regard.

Quality of audit output-Points to be Seen

(i)	Status of total number of Inspection Reports issued during last 4 years.
(ii)	Number of IRs issued with Major objections.
(iii)	Number of Major objections approved as Potential Draft Para cases/DPs issued and featured in the Audit Report.
(iv)	PDP to DP conversion ratio over last 4 years.

Discussion of Audit Paras by PAC-Points to be seen

(i)	Details of PAC meetings held, paras selected for detailed examination, paras actually discussed and finalized, PAC Reports and Action taken reports issued during each year and cases pending for discussion by PAC at the end of each year.
(ii)	Whether Ministry's/Department's replies to the PAC for Audit paras are received regularly for vetting by Audit.

(iii)	Whether instructions issued by Headquarters from time to time for improving the audit effectiveness regarding audit paras left unattended/ not properly attended by PAC and persistent irregularities are being followed.
(iv)	State of pendency of Audit Reports in the PAC; whether Shakhdar Committee Report is implemented?
(v)	Whether Action Taken Notes of Audit Paras were submitted by the Executive in the format being used for the Union Report.

ANNEXURE F

Audit of Panchayat Raj Institutions (PRIs) and Urban Local Bodies (ULBs) Annexure Points to be Checked /Seen. Check list for Category –I States where the TGS has not been entrusted to C&AG

1	What are the numbers of PRIs/ULBs in the state?
2	Whether the state Government enacted new legislation for PRIs/ULBs after 73 rd & 74 th Constitutional Amendments
3	What is the status of entrustments of Technical Guidance and Supervision (TGS)/audit of PRIs/ULBs in the state to C&AG?
4	What has been the follow up by the office to secure entrustment? Ascertain the number of meeting held with State Government at various levels with dates.
5	Whether the State Government has adopted the budget /accounting formats prescribed by C&AG? If yes, whether the State Government has issued formal orders?
6	Whether any amendments in the State Act has been carried out to accommodate C&AG's role as per the 11 th Finance Commission's recommendations?
7	If the State Government has decided to adopt the accounting formats, whether any training programme has been organized for the PRIs/ULB functionaries, in the new accounting formats.
8	What were the total receipts and revenue from all sources for PRIs/ULBs Central Government, and Central/State Finance Commission in the last 3 years?
9	Compliance by the State government with recommendation of the State Finance Commission (SFC), If any, regarding devolution of funds to PRIs/ULBs may be checked, e.g. sharing of Non-loan gross own revenue receipts (NLGORR) in Karnataka as recommended by the SFC.
10	What is the percentage of expenditure on PRIs/ULBs to the total revenue expenditure of the State during last 3 years?
11	What is the method or transfer of funds to the 3 tiers of PRIs/ULBs i.e. whether funds are first given to the 1 st tier and then passed on to the 2 lower levels or directly transferred to each tier?
12	To what extent data captured in VLC is being used for planning and executing LB audit.
13	Whether any assessment has been done of the position of surplus staff in A&E after VLS stabilization?
14	Ascertain the dates on which annual audit programme is drawn up and got approved by Headquarters.

15	Whether the audit plan approved by Headquarters has been followed.
16	Ascertain numbers of ad-hoc S.O. posts sanctioned by Headquarter for PRIs/ULBs audit and status of their actual deployment.
17	Ascertain Party days allowed for audit of each Zilla Parishad/ Panchayati Samiti/ Gram Panchayati Units and 3 tiers of ULBs under section 14/15 of DPC Act.
18	Ascertain details of staff deployed from Audit/ A&E offices under the charge of Group Officer (SSA-1).
19	Ascertain the number of Audit parties formed/deployed for the audit of PRIs/ULBs and staff kept in HQ for pursuance of IR files etc.
20	Ascertain the total number of party days utilized for audit of PRIs/ULBs.
21	Review the status of IRs/Paras outstanding.
22	Review the details of meeting held with the State authorities for effective pursuance of irregularities/points included in the Inspection Report.
23	Ascertain the percentage of PRIs/ULBs selected for test check/audit of their accounts and in how many years all the PRI/ULB units are planned to be covered?
24	Review the documents maintained to record major irregularities noticed and whether the same was reported to Headquarters (PD-LB).
25	Review the Press coverage of TGS/audit reports on LBs and position of discussion in PAC/Legislative Committee (according to provisions of the State Act.)
	Check List for Category-II States where the TGS has been entrusted to C&AG.
1	What are the numbers of PRIs/ULBs in the state?
2	Whether the state Government enacted new legislation for PRIs/ULBs after 73 rd & 74 th Constitutional Amendments
3	Whether the State Government has adopted the budget /accounting formats prescribed by C&AG? If yes, whether the State Government has issued formal orders?
4	Whether any amendments in the State Act has been carried out to accommodate C&AG's role as per the 11 th Finance Commission's recommendations?
5	If the State Government has decided to adopt the accounting formats, whether any training programme has been organized for the PRIs/ULB functionaries, in the new accounting formats.
6	What were the total receipts and revenue from all sources for PRIs/ULBs Central Government, and Central/State Finance Commission in the last 3 years?
7	What were the total receipts and revenue from all sources for PRIs/ULBs Central Government, and Central/State Finance Commission in the last 3 years?
8	Compliance by the State government with recommendation of the State Finance Commission (SFC), any, regarding devolution of funds to PRIs/ULBs may be checked, e.g. sharing of Non-loan gross own revenue receipts (NLGORR) in Karnataka as recommended by the SFC.
9	What is the method or transfer of funds to the 3 tiers of PRIs/ULBs i.e. whether funds are first given to the 1 st tier and then passed on to the 2 lower levels or directly transferred to each tier?
10	Whether VLC has been stabilized in the A&E office?
11	To what extent data capture in VLC is being used for planning and executing LB audit.

12	Whether any assessment has been done of the position of surplus staff in A&E after VLC stabilization?
13	Ascertain numbers of ad-hoc S.O. posts sanctioned by Headquarter for PRIs/ULBs audit and status of their actual deployment.
14	Whether the audit plan approved by Headquarters has been followed.
15	Ascertain the dates on which annual audit programme is drawn up and got approved by Headquarters.
16	Ascertain Party days allowed for audit of each Zilla Parishad/Panchayati Samiti/Gram Panchayati Units and 3 tiers of ULBs under section 14/15 of DPC Act.
17	Ascertain details of staff deployed from Audit/ A&E offices under the charge of Group Officer (SSA-1).
18	Ascertain the number of Audit parties formed/deployed for the audit of PRIs/ULBs and staff kept in HQ for pursuance of IR files etc.
19	Ascertain the total number of party days utilized for audit of PRIs/ULBs.
20	Review the status of IRs/Paras outstanding.
21	Review the details of meeting held with the State authorities for effective pursuance of irregularities/points included in the Inspection Report.
22	Ascertain the percentage of PRIs/ULBs selected for test check/audit of their accounts and in how many years all the PRI/ULB units are planned to be covered?
23	Review the documents maintained to record major irregularities noticed and whether the same was reported to Headquarters (PD-LB).
24	Review the Press coverage of TGS/audit reports on LBs and position of discussion in PAC/Legislative Committee (according to provisions of the State Act.)

ANNEXURE G

Illustrative Checks to be exercised and points to be seen during Internal Audit of Technical Groups

1. Use of VLC

Information Technology has become a key component in present work culture which has effected a total structural transformation involving precision, instant information and electronic preservation of records. Hence, in keeping with the computerization trend, voucher level computerization package has been implemented in A&E offices under which various modules are used and a number of reports are generated. Keeping in view that there will be paradigm shift in work culture concerning audit due to VLC, all efforts should be made to integrate and synergise various modules and reports generated under different modules of VLC.

Budget and Appropriation Module

Part-I	
(i)	Whether DDO wise Budget and expenditure is studied to see unusual excess, savings and expenditure pattern in the DDO for Audit and planning for Audit?
(ii)	Whether audit of monthly appropriation accounts is conducted regularly?
(iii)	Whether the departments and areas where substantial excess expenditure occurred have been identified to undertake indepth analysis?
(iv)	Whether the monthly checks provide the basis for the annual appropriation audit?
(v)	Whether a comprehensive review of the budgetary procedure is conducted based on the persistent savings/excess in the past years and the current year's figures?
(vi)	Whether it is ensured that the re-appropriation orders are issued by the competent authority not in excess of the total grant amount, not for new service or new instruments of service, not from one grant to another, not from voted to charged and vice-versa, not from plan to non-plan and vice-versa? (MSO (Audit-2 nd edition), chapter 15 of Section III)
(vii)	Whether a quarterly review is conducted regarding receipt of Treasury Accounts, distribution of accounts/vouchers to sections, their compilation and consolidation to identify areas of weakness, if any?
(viii)	Whether delay in submission of accounts is analyzed and comment included in chapter 1 of Audit Report?
(ix)	Whether Central Audit Parties (CAPs) perform a quarterly review of receipt and issue of suspense slips in DC sections?
(x)	Whether CAPs perform a quarterly review of broadsheets of DAA suspense and OB suspense?
(xi)	Whether transfer of amounts from consolidated fund to Public Account is analyzed and commented in Audit?
(xii)	Whether, on the basis of types of vouchers captured in VLC modules, statistical sampling is used for selection of vouchers in Central Audit?
(xiii)	Whether, on basis of expenditure details captured in VLC modules, statistical sampling for selection of vouchers is used in Local Audit?

(xiv)	Whether amounts transferred by Government to various autonomous bodies etc. is analyzed and commented upon in chapter 1 of Audit Report /SF Report in case sizeable amount of Government budget has gone outside audit purview?
(xv)	Whether, in scheme reviews, on the basis of details captured in VLC regarding allotment and release of funds, audit has commented on cases where funds could not be spent due to delay in allotment/ release of funds or where funds were released at the fag end of the year?
(xvi)	Whether, on the basis of details captured in various modules, inputs like monthly civil accounts, appropriation accounts, unadjusted AC bills, list of Nil payment vouchers, errors noticed in the paid vouchers relating to a department are used by audit in conducting integrated audit?
Part-II	
(i)	Whether it is examined that variations under Revenue Expenditure, Capital Expenditure, Loans and 'Charged' and 'Voted' categories have been separately worked out and acted upon?
(ii)	Whether exhibition of expenditure in Appropriation Accounts follows the provisions in the budget. Whether it is ensured that there is no mistake in carrying out the annual adjustment and/or following the accounting mechanism as stipulated in the budget estimates, etc.?
(iii)	Whether comments on defective budgeting are highlighted considering abnormal savings/excess, surrenders, re-appropriation etc.? (MSO (Audit-2 nd edition) chapter-15, Annexure-I, MSO (A&E-1 st edition), Vol-II).
(iv)	Whether Personal Ledger Accounts are checked keeping in view all the requirements of Manuals, Codes and Rules?
(v)	Whether Nil payment vouchers are checked keeping in view the requirements of MSO (Audit)?
(vi)	Whether necessary material relating to non-receipt of reconciliation certificates in the Office of the Accountant General (A&E) has been received and commented upon?
(vii)	Whether it is ensured that Transfer Entries are not passed to transfer funds to schemes that were not initially provided for in the budget?
(viii)	Whether it is ensured that guarantees given for loans raised by the public bodies or institutions do not exceed the limit fixed by the Parliament/Legislature and Commissions wherever to be levied for giving guarantees have been levied?
(ix)	Whether the Government has discharged liability for guarantees due to default in repayment of loan and interest on loan by the loanee institutions? If yes, in how many cases and how much amount was involved?
(x)	Whether loans were guaranteed for the institutions whose past record of repayment was poor? If yes, in how many cases and how much amount was involved?

Book Module

Finance Accounts	
(i)	Whether the number and size of withdrawals from contingency fund have been analyzed and commented upon?

(ii)	Whether advances from the contingency fund and their subsequent recoupment are watched carefully to ensure that they are properly accounted for and that there is no omission?
(iii)	Whether it is ensured that payments made by RBI through daily scrolls are properly accounted for by treasuries and that there is no omission regarding rectification?
(iv)	Whether it is ensured that minus balances wherever occurring in the Finance Accounts are suitably explained by means of a footnote and whether they are investigated for reconciliation/ rectification as they may throw up misclassification of transactions in Accounts?
(v)	Whether the balance under debt, deposit and remittance heads, as disclosed in the books of the Accounts Office at the close of the year, are reviewed and verified? The first step in this process is to see how for the final results of detailed accounts kept of the transactions work up to and agree with the balances in the ledger.
(vi)	Whether a trend analysis of current year and past 4 years has been made and comment included in chapter-1 of Audit Report in respect of: Assets and liabilities, Revenue receipts, Tax revenue, Non-tax revenue, State's share of Union taxes and duties and grants-in-aid from Central Government, Revenue expenditure, Sectoral expenditure, Interest payments, Loans and Advances by State Government, Capital expenditure, Revenue deficit, Fiscal deficit, Internal debt, Other liabilities, Loans and Advances from Central Government, Ways and Means Advances?
(vii)	Whether the investments by the Government and cash balances have been analyzed to ensure that these are not unauthorised, irregular or unsound?
Preparation of Chapter-1	
(i)	Whether VLC data base is used to work out financial indicators like sustainability, transparency, vulnerability, etc. for the State Government's performance? (as per Letter/Circulars for Headquarters from time to time)
(ii)	Whether AG has examined huge outflow of funds from GPF and huge expenditure on pension payments and included comments in chapter-1 of Audit report?

Departmental Compilation Module

(i)	Whether selection of projects/schemes for ECPA review are done after taking into consideration various factors including financial outlay, excess/savings, transfers to PLA, Nil payment vouchers, withdrawal by AC bills, etc.?
(ii)	Whether VLC database is utilized for issue of Audit Certificates on account of Central and Centrally sponsored schemes?
(iii)	Whether VLC database is utilized for issue of Audit Certificates regarding Externally Aided Projects?
(iv)	Whether necessary data base has been built up in the office under functional heads or subjects-wise and clear instructions in writing have been given to audit parties before they proceed on local audit?
(v)	Whether a comparative examination is made through the vouchers, of the

	rates paid by various offices in the same or neighbouring localities for similar items of work and procurements?
(vi)	Whether it is ensured that Central and State Governments make proportionate contributions in time towards various plan schemes as envisaged in the scheme guidelines?

Use of VLC in Audit

(i)	Whether examination was carried out regarding the transfer of funds to PLA/PD Accounts from the consolidated fund of the State Government and other sources to see the quantum of scheme funds from all sources that have not been spent for the purpose intended but shown to have been spent?
(ii)	Whether it is checked that scheme funds are not unauthorisedly transferred from service heads to PLA/PD Accounts to improve the ways and means position of the State Government?
(iii)	In case of schemes that are funded by loans which involve repayment and debt servicing obligation whether it is checked that the amounts are not transferred to PLA/PD Accounts without being utilized for the purpose intended?
(iv)	Whether transfer of amounts from Consolidated Fund to Public Account are analyzed and commented in Audit?
(v)	Whether amounts transferred by Government to various autonomous bodies, etc. are analyzed and commented upon, in case sizeable amount of Government budget has gone outside audit purview?

IT Audit

(i)	Whether a complete database has been prepared regarding the auditee units which have computerized their operations/ functions?
(ii)	Whether the database is updated periodically?
(iii)	What is the system for updating the database-by visiting the unit or by calling for the information.
(iv)	Whether progress of computerization of functional activities in various auditee units/organizations has been obtained/ascertained to know the areas of computerization and software/programmes developed/being developed by each auditee departments and year wise details of expenditure incurred on computerization programme?
(v)	Whether any training plan to impart training to members of field audit parties in respect of software/computer programmes developed /being developed by major auditee units has been drawn up? If so, number of officials imparted training during last three years may be obtained.
(vi)	How many units have been identified as significant for IT Audit and based on what criteria?
(vii)	How many IT trained officers/ officials are available in the office?
(viii)	Whether these officers/officials were trained abroad or in RTIs/ RTCs or through hands on training or through private trainers or on their own efforts?
(ix)	Whether guidelines and instructions issued on IT Audit Reporting issued by DG/PD(IT audit) are being followed strictly?

(x)	Whether training module have been developed/arranged to impart training to IT Auditors?
(xi)	Whether required infrastructure/logistics are available in the office for IT Auditors?
(xii)	How many units were selected for IT Audit during last three years (ascertain the names) and how many of these were audited?
(xiii)	Whether the IT Audit findings took place in Audit Report?
(xiv)	Whether all the instructions and manuals etc. issued by Hqrs office on IT Audit are available in the office and provided to Auditors?
(xv)	Whether the IT Audit Parties are briefed properly before taking up IT audit?
(xvi)	Whether all the IRs on IT Audit have been sent to Headquarters office within stipulated time incorporating replies of the auditee organization.
(xvii)	Whether in IT Audit, General controls and Application controls have been examined thoroughly?
(xviii)	Whether the IT Audit was carried out in accordance with the IT Audit Manual instructions or guidelines prescribed by IT Audit wing of Headquarters Office?

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.

**Status of IRs and Paras outstanding above six months
(Separately for each Wing)**

Year	IRs	Paras	Money value (₹)

Audit Reports & PAC Meetings

1. Audit Report published/ presented

Sl. No	Name of the Audit Report	Date of presentation before Legislature

2. Paras/ Reviews of Audit Reports discussed by the PAC

Year	No. of meetings held	No. of Paras/ Reviews pending for discussion	No. of Paras/ Reviews selected for discussion during the year	No. of Paras/ reviews discussed	No. of Paras finalised

3. Status of ATNs received, discussed and pending

Year	PAC Reports received	No. of ATNs received in respect of each report	No. of ATNs discussed in respect of each Report	No. of ATNs pending to be received

4.3 Some important Objections noticed by the ITA Sections during test check of various sections of Audit offices from time to time are listed in Appendix to this chapter. These objections provide a guideline for the staff posted in ITA wing.

4.3.1 Cash Branch.

- i) Entries of cash book were not attested regularly by the head of the office.
- ii) Total of the cash book was not checked by person other than cashier.
- iii) Cash balance was not verified by the Head of the office at the end of following months. (Concerned months to be indicated)

- iv) Scrutiny of Bank draft. The following Bank drafts (cases to be indicated) were sent to parties/person after six months.
- v) Register of undisbursed pay and allowances was not maintained on proper form i.e. GA, R-25, Following undisbursed Amounts of pay and allowances were deposited in treasury after three months. (Cases to be indicated).

4.3.2 Executive Branch and General Section

1 Executive Branch:-

- i) Although physical verification of dead stock articles was conducted, Physical balances as on 31 March each year were not reconciled with the balances.
- ii) Stock register did not show the particulars of purchase bills to facilitate the verification of the correctness of the articles purchased.
- iii) The issue and the balance of stock articles were not accounted for correctly.
- iv) Stock register of articles of guest house did not contain the certificate of annual Physical verification. The entries were not attested by the section officer.

2 General Section:-

I) Log Book.

- i) No history sheet of the staff car was maintained.
- ii) Petrol account in the log book was not signed by the branch officer.
- iii) Columns showing details of bills and amount realized and particulars of credit to Government account were not filled in.
- iv) Charges for private use of staff car were recovered in many cases.

II) Accounts of service postage stamps.

- i) The senior dispatcher was retaining heavy balances of stamps which was in contravention to the provisions of paragraph 5.27 of MOP.
- ii) No proper control was exercised on the stamps issued to field parties.
- iii) Discrepancies in the accounts.
- iv) Physical verification of stamps was not done on the last working day of the month.

III) Register of valuable

- i) The disposal of valuable by sending challans/credit slips to the bank was not properly marked in the relevant columns of the register.
- ii) The weekly reports on outstanding valuables were not correctly prepared.
- iii) The disposal of valuables was not prompt.
- iv) Physical verification of valuables at the end of every month was not done.

NOTE:- Procedure prescribed in the office order No. Gen. Section/ valuable, 78/79/604 dated 18-12-78 to be followed for keeping the accounts of valuables.

IV) Office Library:-

- i) Stock register was not maintained properly.
- ii) Physical verification of Books was not conducted annually.

- iii) No action was taken to ensure prompt return of Books to the Library.
- iv) During the Physical verification of Books a large number of books were missing.
- v) No action was taken to write off loss on account of missing books/ obsolete books.

V) OLD RECORDS:-

- i) A large number of records issued to sections remained unreturned.
- ii) Record sent to old records were lying unindexed and not kept in the racks.
- iii) Weeding out arrangements were found inadequate.
- iv) The records received from the section were not acknowledged.

NOTE:- The sending of records to the old records is to be regulated in accordance with the office order No. I.A.D.I./O&M/9 dated 20.03.1980.

4.3.3 ADMINISTRATION SECTION:

1. PAY BILL REGISTER (FORM)

- i) Several opening entries regarding scale of Pay, marital status, date of occupying the Government quarter, G.P.F. Account No. etc. were not made in relevant columns of the ledger folio.
- ii) The balance outstanding as on 31st March in respect of advance of G.P. Fund, House building and Motor cycle etc. were noted/attested.
- iii) Number of instalments of advances recovered during the year were not indicated in the relevant page of the ledger folio.
- iv) Acceptance of balance of long term loans were not obtained in the ledger folio.

2. LEDGER OF TOUR ADVANCE:

- i) Refund of undisbursed advance were not indicated in the register.
- ii) Entries of advance drawn were not attested.
- iii) Balance outstanding shown as recovered were not actually recovered. Recoveries noted in the recovery register were not actually verified from the pay ledger of Government Servant concerned.
- iv) No periodical review of the register of Tour Advances to ensure the receipt of adjustment bills was conducted.
- v) Delay in adjustment of T.A. Bills was noticed.

3. L.T.C. ADVANCE REGISTER:

- i) Advances drawn for L.T.C. were not recovered in one instalment where the journey was not actually performed. Such advances were recovered in instalments
- ii) The unspent balance of advance was not refunded in cash promptly/after returning to the headquarters. Recovery of such balances was made in instalments after months.

4. HOUSE BUILDING/MOTOR CYCLE ADVANCE:

- i) No. control register was maintained to ensure fulfilment of the conditions for grant of advances.
- ii) Delay in receipt of insurance policy, completion reports etc. was noticed.

- iii) In some cases short recovery of interest was made due to incorrect rate of interest or due to calculation mistake.

5 SERVICE BOOK:

- i) Physical verification of the Service Books was not found conducted for some years.
- ii) Notes regarding nominations, details of family members etc. were kept.
- iii) Certificate of service verification was not recorded.
- iv) Discrepancies in calculation of balance of leave at credit and the debit of leave period, were noticed in the leave account.

4.3.4 OUTSIDE AUDIT (O-A-D) SECTION

- i) The issue of Inspection Reports was delayed.
- ii) The Inspection Reports were not pursued properly and regularly.
- iii) Disposal of points noted in the register of points to be seen in next audit was not marked.
- iv) Item noted in the register of untraced drawals were not properly pursued.
- v) Register of serious financial irregularities was not maintained.
- vi) Register of removal of defects pointed by the Director of Inspection was not maintained.
- vii) Points reported to the Government/Head of the Department were not pursued properly.
- viii) Year wise analysis of outstanding Inspection Reports and paragraphs was not prepared in the pursuance register.
- ix) Inspection Reports are not being issued within prescribed period of 30 days.

4.3.5 FAAP/FAAS SECTION

I SELECTION REGISTER OF AUDIT/REVIEW.

1. Audit and review of pay, T.A. and Medical and other personal claims of Gazetted Government servants whose pay is drawn by heads of offices establishment bill forms was not done to the prescribed percentage as given below:-
AUDIT.
(Including nominal audit) 81/3%
Review by AAO of the vouchers and audited by Auditor. 10%
The selection of such vouchers for Audit/review was not done correctly.
2. The prescribed certificates of review by the section /Asstt./Branch Officer including bundle checks of vouchers and five per cent review of vouchers (review by the section officer) were not recorded in relative column of SMI 3A (outer).
3. All categories of vouchers with the prescribed percentage of audit/review were not noted in the register.

4. Selection of units/treasuries for check of sub voucher attached to fully vouched contingent bills not selected for audit was not done quarterly.
5. Some units were not marked for audit during the year and some others were marked repeatedly.

II PROGRESS REGISTER OF AUDIT/REVIEW:

1. All units/treasuries dealt with in the section were not noted in the register.
2. Various columns of the register were not filled in properly.
3. Certificate of check of sub-vouchers in respect of vouchers not selected for audit but selected for such check was not recorded over the initials of auditors concerned in the register.

III Review of vouchers exceeding Rs. 10,000/- was not done properly. The procedure laid down in paragraph 23 of AG's SMI regarding appending list of all such vouchers (to be reviewed by the Branch Office) to each voucher file was not followed.

IV CURRENT REVIEW REGISTER:

- 1.) The review remarks were not properly and timely attended to by the auditor. The review note was not got filed by the Branch officer.
- 2.) The certificate envisaged in paragraph 139 of M.S.O. (T) vol-I was not recorded at the end of each month. Similar certificate was necessary to Branch Officer separately (Para 23 of AG's SMI).
- 3.) The register was not submitted to the Group Officer at the prescribed intervals.

V AUDIT OF WORK EXPENDITURE INCURRED BY CIVIL DEPARTMENT OFFICER.

1. Sanctioned estimates and other relevant particulars of work executed by Civil Departmental Officers were not called for and noted in the Register of Special charges.
2. Drawals made on contingent vouchers for construction/repairs of works were not noted in the Register of Special charges against the work concerned.
3. The completion reports were not called for and noted in the register.
4. The relevant provisions of W.A. Manual were not followed in this regard.

IV AUDIT/REVIEW OF CONTINGENT VOUCHERS:

1. Detailed contingent bills were filed on the ground that no amounts were outstanding in the objection book. The fact was not verified from the concerned A.C. Bills. Such D.C. Bills were not audited/reviewed.
2. Amounts drawn on contingent vouchers were admitted in audit without calling for proper sanction/agreement/contract.

VII Audit/review of vouchers of short term loans to Government servants recoverable in less than 60 instalments:-

Percentage of audit of such vouchers festival/grain/cycle advance) for Rs 5000/- and less is 33 %.The selection was not done accordingly.

VII) REGISESTER OF SPECIAL/PEREIODICAL CHARGES AND GRANT-IN-AID.

Sanctions were noted but the details of drawals were not noted in the relevant columns of register and vice-versa. The omissions were not pointed out at the time of quarterly review of these registers.

IX) Arrears of Audit/review were not correctly exhibited in monthly arrears report(s).

X) The following important registers were also not maintained properly.

1. Registers of contractors/agreements.
2. Registers of Loss cases.
3. Registers of Books/codes.
4. Register of distribution of work.
5. Register of statistics.
6. Register for watching/removal of defects pointed out by the Directors of Inspection.
7. Register of post-audit of pre-audited bills.
8. Register of allotment of post reviews.

XI) Maintenance of accounts and audit of grants and loans received for centrally sponsored schemes.

- i) Details of expenditure incurred were not noted in the register.
- ii) Timely action was not taken to call for statements of expenditure against the grants.
- iii) Regular and timely action was not taken for reconciliation.
- iv) At not stage it was brought to the notice of the central Government that huge amounts were lying unspent/unutilized with the state Government
- v) Audit certificates were not issued for several years.

4.3.6 CONTROL REGISTER

THE CALENDAR OF RETURNS (common to all):-

1. The Returns were not submitted on due dates.
2. Returns not submitted were not shown pending in the weekly reports.
3. All Returns were not noted in calendar of Returns.
4. The test check of items was not conducted by the Branch Officer at the time of every weekly submission of the calendar of Returns.
5. Each item of the calendar of Returns was not checked at least once during the year.
6. The calendar of Returns was not submitted to the Branch Officer/Group Officer on the due dates.

7. The actual dates of submission of the returns were different from those noted in the calendar of Returns.
 8. Authority for submission of each Return was not noted in the calendar of Returns.
 9. The calendar of Returns were not found maintained in accordance with office order N.T.M.I./12/36 dated 23.04.1979.
- 4.3.7 Director of Inspections have circulated/common defects/omission and irregularities noticed in the various groups of the field offices for avoidance of their recurrence in future. These are detailed in Annexure 'A' to chapter IV.

ANNEXURE 'A'

(PARA 4.3.7 OF CHAPTER 4)

LIST OF DEFECTS, OMISSIONS ETC. NOTICED BY THE DIRECTOR OF INSPECTION DURING THE COURSE OF INSPECTION OF HOUSE KEEPING SECTIONS OF SEVERAL FIELD OFFICERS.

- i) **CONTROL REGISTER FOR LEAVE TRAVEL CONCESSION CLAIMS.**
 1. The control register was not maintained in the prescribed form and the same was not reviewed monthly and submitted to the Head of the office/Group Officer with analysis of outstanding advances in accordance with Headquarters letter No. 3422-NGE.I/6-81 dated 27-11-1982 Column "Date of receipt of Adjustment Bill" was not filled-in to ascertain delay.
 2. Cash receipts/tickets were not being verified and tickets No. noted in the control register within 10 days from the drawal of advance in accordance with Government of India O. M. No. :31033/14/8 Estt (A) dated 29-11-83 to see that the advances were utilized for the purpose for which the same were drawn.
 3. Accordance to Government of India Decision No. 2 below Rule 178(2) of General Financial Rules dated 30-04-1986, penal interest was required to be charged on delayed submission of adjustment bills/excess drawal of advance which was not being done. No reference to condonation of delay by the Head of the Office was recorded in register.
 4. Refund of advances/excess of advances were being made without charging any penal interest and recoveries being made in instalments through pay bills instead of lump sum deposit in cash.

- ii) **TOUR TRAVELING ALLOWANCE CONTROL REGISTER.**

The control register was not reviewed monthly with the result that the following discrepancies remained un-noticed:

1. Monthly submission of the register to the Head of the Office /Group Officer indicating the outstanding advances was not being done.

2. Columns like "Date of receipt" of adjustment bills in controlling section/Establishment section, reference to bill No. and date of final adjustment bill and reference to recovery in cases of excess drawal of advances were not recorded, in the absence of which, delay could not be pin-pointed on the part of the officials/sections concerned.
3. The advance was required to be adjusted within 15 from the completion of the tour or when the Government servant resumes duty whichever was earlier according to Government of India amendment dated 14-05-1987. No review to assess the delay was made to recover the penal interest on delayed submission of bills/excess drawl advances in accordance with the Government of India Decision No. 2 below Rule 178(2) of General Financial Rule dated 30-04-1986.
4. Recovery, of advance was not made in full nor was cash deposit insisted upon but the same was being made in instalments through pay bills without charging any penal interest.

ii) DEAD STOCK REGISTER, DEFECTS NOTICED:

- (A)
- i) Entries of opening balances, purchases and closing balances were not attested.
 - ii) Register was not maintained in Form S-150 and Register maintained otherwise in blank form, did not provide full information.
 - iii) The distinctive numbers for each type of items had not been allotted and recorded in the registers.
 - v) Proper records for receipts, issue and distribution of items were not maintained.
 - vi) Physical verification of dead stock items had not been done annually. Even where a verification was done, timely action was not taken to reconcile the discrepancies which came to notice.
- (B) RECONCILIATION OF STOCK ACCORDING TO HEADQUARTERS INSTRUCTIONS-OFFICES WHERE RESTRUCTURING TOOK PLACE IN 1984.

The Headquarters office vide letter No. 593-Inspn./23/85 dated 11-12-1985 issued instructions regarding maintenance of separate stock Registers for dead stock articles, consequent up-on formation of separate Audit and A & E officers with effect from 01-03-1984. It also prescribed for reconciliation of ground balances with book balances. The instructions were not being followed by many field offices and reconciliation of ground balances of dead stock articles had remained pending through the instructions were reiterated in June/August 1986.

IV CONTROL REGISTER OF HOUSE BUILDING ADVANCES.

The register of House Building Advance was not maintained in the prescribed form in term of Headquarters letter No. 1548-TA.I 68-83 dated 15-12-1983. The register was neither submitted to the Branch Officer monthly nor to the Group Officer quarterly nor the submission of the register watched through Calendar of Returns.

The information regarding receipt of documents, date of drawl of advances, date of completion of the construction of houses was not recorded in the register.

No watch was kept on receipt of completion certificates, the insurance policies, and certificates of proper maintenance of houses.

V CONTROL REGISTER OF MOTOR CAR ADVANCE

The Control Register of Motor Car advance had not been maintained in a prescribed format in terms of Headquarters letter No. 1548 dated 15-12-1983. Submission of the register was also watched through the calendar of Returns. Periodical submission of the register to the Branch Officer/Group Officer was not being done.

In accordance with Government of India Decision No. 4 below Rule 206 of General Financial Rules, the supporting documents like cash receipt/registration book were required to be verified to see that the advance was properly utilized, falling which penal interest was required to be charged as per Government of India Decision (1) below Rule 178 of General Financial Rules. This review was not being conducted.

VI REGISTER OF UNDISBURSED PAY & ALLOWANCES.

(A) Register was not maintained in the prescribed form and properly reviewed with the result that following deficiencies remained /unattended.

- (i) The date of bill, net amount of the bill, and date of encashment were not shown in the register.
- (ii) Abstract of undisbursed pay and Allowances was not prepared quarterly.
- (iii) The undisbursed pay and allowances were not refunded after the period of three months.

(B) In spite of Headquarters instructions issued under circular letter No. 938-TA. II/19-83 date 25-06-1993, the undisbursed pay and allowances were being utilized for temporary advances and the money advanced remained unadjusted for a long time. Even in some offices this system was in vogue as a continuous process.

VII DRAWAL OF ABSTRACT CONTINGENT BILLS.

Headquarters office vide letter No. 932-AC.II/16-86 dated 19-09-1985, decided that drawing of advances on abstract contingent bills be discontinued. However, offices were still continuing to draw money on a abstract contingent bills.

The delay in submitting the detailed bills were noticed up to the period of one year whereas as per note 4 below Rule 120 of Central Government Account (Receipt and Payments) Rules, 1983, these were required to be submitted within one month.

The provisions of Rule 118 ibid were also not followed by many offices in submitting the bills. In a number of cases D.C. Bills were not found submitted in respect of A.C. Bills.

VIII CASH BOOK.

- a) A surprise verification of cash by a Deputy Accountant General should be conducted once in a month in term of Headquarters letter No. 958-Admn. I/58-53 dated 04-06-1953. However, this was not being done regularly by many offices.
- b) The bill-wise analysis of payments made on the pay day as required in Headquarters letter No. 1192-TA.II/45-63 dated 19-07-1973 was not being done.

IX BILL TRANSIT REGISTER:

Accordance to Note 2 below Rule 34 of Central Government Account (Receipt and payments) Rules, 1983, the bill transit register should be reviewed bi-weekly by a Gazetted officer and the result of the review recorded therein to prevent presentation of fraudulent Bills. The review as prescribed was not being conducted.

The register in Form-GAR-10 as prescribed, was not being maintained. The receiving clerks in the P & A O had not indicated the token numbers in the respective columns for each bill as prescribed vide para 2.2.1 of Civil Accounts Manual.

The entries in the register were not being attested by the D.D.O.

X BILL REGISTER:

Accordance to Note 1 below Rule 34 of Central Government Account (Receipt and payments) Rules, 1983, the bill transit register should be reviewed monthly by a Gazetted officer and the result of the review recorded therein. This was not being done.

Dated initials of Gazetted Officer signing the bill and initials of Gazetted officer of Cash Branch had not been found in most of the cases in the bill register.

The bill register in the prescribed form GAR-9 was not being maintained.

Monthly closing of outstanding bills had not been done regularly.

Entries in column 5, 6, 8 and 13 to 15 of bill register were not filled in.

Cheques No. and date were not recorded against large number of bills in the register.

Token numbers are not noted in the register.

XI NOMINATION:-

A. D.C.R.G. NOMINATION:-

The nomination for D.C.R.G. of all the Government servants are to be obtained immediately after their initial appointment in substantive capacity in terms of Rule 53 of C.C.S. (Pension) Rules, 1972. In order to keep a watch on timely receipt of wanting nominations, the register of nominations should be maintained and its periodical review should be conducted at Branch Officer's /Group Officer's level. Large number of nominations were wanting in many offices and registers were also not being maintained properly.

B. C.G.E.G.I.S. -1990- NOMINATION

Nomination in Form 7/8 of the C.G.E.G.I.S. 1990 are also required to be obtained immediately after Government servant became member of the scheme. Adequate action had not been taken to obtain the wanting nominations as a result of which a large number of nominations were wanting. Even in some offices, a register to watch the timely receipt of nominations was not being maintained.

XIII VERIFICATION OF SERVICE IN RESPECT OF THE GOVERNMENT SERVANTS WHO HAVE COMPLETED 25 YEARS SERVICE.

According to Rule 32 of the Central Government Civil Services (Pension) Rules, 1972 and also reiterated vide Headquarters Circular letter No. 99-TAII/1983 dated 24-10-1983, on a Government Servant completing 25 years of service or on his being left with five years before the date of superannuation whichever is earlier, the service rendered should be verified (to be done twice in a year for the period ending 30th June and 31st December) and the verified service was required to be communicated to the concerned individual in Form 24. These instructions were not being followed by field offices.

XIII MAINTENANCE OF SERVICE BOOK VOL. II FOR SAFE CUSTODY OF NOMINATIONS FORMS.

Government of India Decision No. 9 below SR 197 read with Headquarters letter No. 811-Audit/91-84 dated 8th October, 1985 laid down that important documents like nominations for General Provident Fund and family pensions and Death-cum-retirement Gratuity should be placed in Volume-II of the Service Book which would be kept in the safe custody of the Head of Office. This was applicable to the Government servants who joined service on or after 11.03.1976 as well as in cases where old service book after being exhausted in respect of Government Servants, who were already in service as on 11-03-1976, required another Service Book to be opened. Volume II of the Service Book was not opened and all nominations were pasted in the Service book itself.

XIV G. P. FUND ACCOUNT OF GROUP 'D' STAFF:

- i In a number of cases date of birth, date of superannuation, Father's name/Husband name, fact of nomination received and accepted were not recorded in the ledger cards.
- ii Ledger cards had not been embossed with special seal before they were brought into use.
- iii Number of date of sanction, amount purpose for withdrawals were not noted in many cases.
- iv Details of missing credits/debits and their adjustment had not been recorded in columns provided for.
- v In accordance with Government of India, Ministry of Finance O.M. No. 0-24011/2/75-E-V(B) dated 24-02-1975, Pass Book to all the Group 'D' staff was required to be issued. Either these were not found issued or if issued, were not posted up-to-date.

XV SECRET MEMORANDA OF INSTRUCTIONS.

- a) Half-yearly physical verification of secret Memoranda of Instructions was not being done as required in Headquarters letter No. 1154-Code.I/68-71 dated 23-02-1972 and reiterated in letter No. 2811-Codes/83-83 dated 08-09-1983.
- b) According to para 62 of M.S.O. (Admn) Vol. I and Headquarters letter No. 630-Audit-II/64-86 dated 15-04-1986, one copy of each of the memoranda should be supplied to each Gazetted officer and Section officer. These instructions were not being followed by some of the field offices.

(AS CIRCULATED UNDER CAG OFFICE CIRCULAR NO. 1 ISSUED VIDE NO. 777-INSPN/59-88 DATED 15-12-1988).

List of defects, omissions etc. noticed by the Director of Inspection during the course of inspection of records of Civil Inspection in “Central” and “Local Audit” branches.

1. FINANCIAL ATTEST AUDIT

1. NON-MAINTENANCE OF PORT-FOLIOS FOR EFFECTIVE AUDIT:

Accordance to Headquarters letter No. 380-O&M/7-81/III dated 26-04-1982, a portfolio register in respect of each scheme/programme/project is required to be maintained by the office. The portfolio should contain complete details of programme/scheme etc. covering the objectives, financial and physical targets, performance targets etc.

The above instructions of Headquarters were not complied with in most of the offices and where complied, it was done only for few schemes/projects.

2. AUDIT OF SANCTIONS:

i) As per provisions of Annexure 3.1.1 of MICA, sanctions exceeding Rs. 50,000/- are required to be audited and admitted by the Audit officers. However, in some offices, those were not being audited by the Audit Officers.

ii) As per para 3.2 of the MICA, arrangements for receipt, scrutiny and processing of sanctions and maintenance of files/folders in a regular and systematic manner is required to be evolved by the Accountants General (Audit). In most of the offices, no instructions in this regard have been issued.

iii) In term of para 39 to 56 of MSO (T) Vol. I and as per the provisions of MICA, an intelligent scrutiny of departmental files etc. is required to be made both in Financial Attest Audit and Local Audit. Further as per Headquarters letter No. 107-Inspn./32-86 dated 11-02-1987, all important points as a result of audit of sanctions in FAAS should be communicated to Audit parties when they take up the audit of transactions. In most of the offices, neither the departmental files were requisitioned nor important points supplied to Financial Attest Audit/Local Audit parties for further checking up.

3. AUDIT OF CONTRACTS/AGREEMENTS:

i) The audit of contracts and agreement was not being conducted regularly in most of the offices. Audit of a large number of contracts/agreements was in arrears due to non-receipts of copies of Contracts and Agreement from the departments. Adequate action had not been taken to obtain the copies of all contracts and agreements regularly from the concerned.

ii) Results of the contracts reviewed are required to be communicated to local Audit parties on a regular basis as required In Headquarters circular No. 247-Audit-II/45-82 Vol.I (Pt.A) dated 21-02-1986. No action had so far been taken in this regard by many of the offices.

4. IMPROPER MAINTENANCE OF SELECTION REGISTER OF AUDIT AND REVIEW.

- i) The selection registers were not maintained Departmental-wise, head of account wise or grant-wise. The selection of vouchers relating to certain heads of account was incorporated in more than two selection registers. Hence, it could not be ascertained whether the audit was conducted to the extent prescribed in respect of all the heads of account.
- ii) It was not susceptible of verification whether certain categories of vouchers had been audited/reviewed as in some offices these were not found recorded category-wise in the selection registers for audit and review.
- iii) The registers for selection of vouchers for audit and review were not maintained separately as required under SMO.
- iv) Details of vouchers selected and reviewed were not found indicated in the review registers.
- v) According to Annexure 2.5.1 MICA, the Audit of contingent vouchers over Rs. 50,000/- was entrusted to the A.A.Os. of the Financial Attest Audit Parties. However, in some offices, there was no record to show whether these were actually audited by them.
- vi) Monetary Values prescribed for checking at time, be followed.

5. QUARTERLY REPORT ON THE WORKING OF DEPARTMENTS.

In terms of the instructions contained in Annexure 3.1.1 of MICA and reiterated in Headquarters letter No. 247-Audit. II/45-82 Vol. I (Pt. A) dated 21-02-1986, the Audit Officer (FAAS) is required to prepare quarterly review reports on the working of departments after taking into account the important points brought out during Financial Attest Audit, audit of sanctions and contracts. etc. In most of the offices, quarterly report on the working of the department was not being prepared by the FAAS section.

6. PURSUANCE OF AUDIT NOTES:

According to the provisions of para 2.8 read with para 3.1 of MICA, the audit notes/memos are required to be sent by the Financial Attest Audit party along with two carbon copies to the concerned Financial Attest Audit Section which will thereafter deal with the audit notes/means and all subsequent correspondence till finalization.

However, in some offices either the half margin register/Test Audit Notes register any other record to watch the issue, pursuance and settlement of observations made during the course of audit of vouchers by FAAP, were not being maintained or copies of memos were not being supplied by the FAAP to FAAS.

II LOCAL AUDIT

1. SYSTEM BASED MANPOWER AUDIT:

According to the instructions contained in Headquarters circular letter No. 430-O&M/137-83 dated 07-06-1984, the number of audit or scale audit against sanctioned strength is required to be conducted locally. However, in some offices no such instructions had been issued to OAD parties and no local audit was being conducted in respect of number audit or scale audit. In some offices, where the above instructions had been complied with, number audit or scale audit had been done in a very few cadre controlling departments.

2. ANNUAL SKELTON PROGRAMME REGISTER:

- i) According to the existing instructions, Annual Forecast for the next year is required to be drawn up before 15th January every year for supply to Finance Department and Administrative Department/Ministry concerned for obtaining their suggestions, if any. In most of the offices there was delay in preparing the Annual Forecast and delay ranged from 1 month to 7 months.
- ii) In some offices, there was variation in showing the arrears of audit in the programme register and monthly/quarterly arrear reports.
- iii) Master programme Registers were not being updated every year with a view to delete the closed departments and adding the new departments which came into existence.

3. DELAY IN RECEIPT AND ISSUE OF INSPECTION REPORTS.

- i) In term of Headquarters letter No. 799-TA.I/83-88 dated 16-07-1983, the Inspection Reports are to be issued within one month from the date of completion of audit. Further, the Headquarters desired to reduce the period of one month to less than 3 weeks by strict monitoring of this work at the level of Group officers vide letter No. 282-Audit-II/83-83 dated 19-02-86. However, in almost all the offices, time schedule of issue of the Inspection Reports within one month was not maintained and large number of inspection reports were issued late sometimes up to 8 months delay. The delay in receipt of Inspection Reports from the field parties was also noticed in one case to the extent of 120 days.
- ii) The register of receipt and issue of Inspection Reports was either not maintained in the prescribed form SV-366/AGP & T-97 or important columns viz. "date of submission of the report", "date of approval by Branch/Group Officer", date on which sent for typing, date of return from typing" and " number and date of the issue of reports" were not filled in. As result delay in issue of the reports at different stages could not be watched.

- iii) The registers of receipts and issue of inspection reports were not being submitted monthly regularly to Group Officers with the summary of reports not issued within the period of one month.

4. PROGRESS REGISTER OF SETTLEMENT OF INSPECTION REPORTS:

- i) In almost all the offices, number of outstanding Inspection Reports and paras were on the high side and even related to the old periods ranging from 1960-61. The pace of clearance was slow. According to the instructions issued from Headquarters vide letter No. 748-T.A.I/45-82 Vol. II dated 19-06-1982 and D.O. letter No. 109-Audit-II/2/85 dated T.A.I. 86 old Inspection Reports/paras were required to be reviewed quickly to ensure their settlement as soon as possible. The object of the review was to clear finally the items more than 3 years old where debts due to or by Government are not involved and minor technical irregularities etc. have been brought to notice.

The review was either not done or done for very few reports. Where the old inspection report files were reviewed, proper record for such review was not kept. In the absence of it, proper monitoring cannot be exercised to assess the progress of review of old inspection report files done by various officials.

- ii) The progress registers of settlement of Inspection Reports were not found maintained in the prescribed form SY-328/AGP & T-98-A or all the information required to be recorded therein, was not recorded.
- iii) Periodical reminders were not being issued regularly for effective pursuance of outstanding inspection reports and paras. There was time gap of 1 month to 226 months in issue of reminders to the concerned departments.
- iv) In most of the offices either the "Audit Committees" consisting of Secretary or his representative in the Admn. Department concerned, a senior officer from the Finance department and a representative of Accountant General's office for settlement of outstanding audit objections/paras of inspection reports had not been formed or where formed only a very few departments as instructed in Headquarters letter No. 962-TA-I/45-82 Vol. II dated 02-08-1982. The matter regarding formation of Audit Committees was also not being pursued effectively with the State Government.

5. TRANSMISSION OF SCHEDULED DOCKET AND VOUCHERS OF SELECTED MONTH OF FIELD PARTIES.

According to instructions contained in para 34 and 35 of SMT and the instructions issued by Headquarters vide letter No. 794-Audit II/284-85 dated 21-05-1986, all vouchers (except PF Vouchers) and the foils of paid cheques for the months selected for detailed audit should be sent to local audit parties for the purpose of vouching the transaction with reference to the initial records maintained in the concerned offices. However, in most of the offices, these instructions were not complied with

strictly. Vouchers of selected months were not being made available to the OAD parties and no register had been maintained to watch the supply and return of vouchers. The Accountant General (G&SSA) office should evolve a system on consultation with the Accountant General (A&E) to ensure regular supply of vouchers for the selected months to the OAD parties.

6. REVIEW OF INSPECTION REPORTS:

The following deficiencies were noticed in the maintenance of inspection report files.

- i) Different inspection parties were using different forms of title sheets.
- ii) Either the duty lists were not prepared or if prepared, the actual records checked, duly signed by all the party members were not attached with the Inspection Reports.
- iii) List of Service Books actually checked were not found attached in many cases.
- iv) The amounts of credits for at least 2 months were either not verified with reference to Treasury record or certificate in token of verification not recorded.
- v) Columns in the title sheets were filled in a very casual manner by the party members as well as by OAD Headquarters staff. Many of the columns of title sheet were found blank.
- vi) Paras were not marked which could develop into Draft paras. Only in some offices there was a system that such paras were required to be sent directly by the party to officer-in-charge. Report even to the Accountant General by name.
- vii) Month to be selected for detailed audit, works to be analysed in depth are to be done by Group Officer. In some offices it was seen that this is being done by the A.O. in the field.

(Circulated under C&AG Office circular No. 2 issued vide No. 35 inspection 59-58 dt. Nil).

CHAPTER –V

LIST OF RECORDS GENERALLY SEEN BY INSPECTION PARTIES

5.1 The records generally seen by the Inspection Parties of ITA wing are indicated to this chapter. This list is illustrative only.

Annexure-A

Illustrative list of records generally seen by Inspection Parties

OAD Wing

- Register of Auditable Units
- Note Book of Orders
- Register of watching timely issue of IRs
- IR Pursuance Register
- Audit Progress Register
- Register of cases marked as PDP cases/ Draft Para Register
- Register of Important Points
- Register of Special Points
- Monthly Status Report submitted to A.G.
- Register of Files
- Incumbency register of OAD Wing
- Register of files called for by A.G. for review
- Record of meetings taken by Group Officer with Sr. AO/AO/AAO/SOs for improvement of Audit
- Calendar of Returns
- Register of complaints
- Register/ record of News Items
- Register of contribution of members of OAD Parties
- Register of Audit Fees
- Objection Book
- Register for watching recovery of Audit fees
- Register for watching disposal of Advances and Adjustment of TA Bills of field parties
- Target and Achievement Register
- Register for watching the disposal of notes received From FAAS for inspection in local Audit.
- Register for serious financial irregularities
- Register for collection of suitable statistics to serve as a fair index of volume of work done in Audit Offices
- Register for local audits undertaken under Section 15,19 & 20 of CAG's (DPC) Act, 1971
- Draft Para Register

- Register of PDP cases
- Register of Board Meetings/ Agenda Papers
- Register of Supplementary Reports
- Data Bank of Auditee Units
- Digest of Important Orders
- Register of Interesting cases
- Register of Auditable Units /Cycle Index Register
- Register of Files
- Register for watching timely issue of IRs
- IR Progress Register
- Register of IR files called for by AG for review
- Register/Record of meeting with Group Officers/Sr. AO/AO/AAO
- Compendium of Orders
- Register of Special checks
- Record of Group Officers Supervision
- Record of Group Officer's Tour Note
- Calendar of Returns
- Files on Inspection, Accounts Audit, Reviews, etc.
- Resident Audit Party files
- Audit Committee Register for settlement of paragraphs
- ATN Register
- Audit Status Register
- Annual Skeleton Programme
- Deviation Reports
- Five year strategic perspective plan-implementation
- Register of Important Points
- Register of pending cases
- Asset Register
- Stores Register

FAAS and Other Estt. Sections

- Registers & Returns as per Calendar of Returns.

CHAPTER –VI

MISCELLANEOUS CHECKS ENTRUSTED TO INTERNAL TEST AUDIT WING

6.1 POST REVIEW OF AUDIT

The post review of Audit is conducted by section officer(s)/Assistant Audit Officer ITA section in accordance with the provisions of paragraph 144 of M.S.O. (T) Vol. I within the scope and to the extent of post review prescribed in paragraph 14 and 19 (a) of C & A G's Memorandum of Secret Instructions.

Selection of units for post review is centralized in respective Control/Co-ordinating sections. The instructions for maintenance of selection register, selection of units by the Group Officer(s) and other control Registers for watching the completion of post review up to the stage of file orders of the Group Officers have been laid down in the concerned departmental Manuals, specially Manual of Departmental Audit Sections/MICA/MIR, instructions of which apply *mutatis-mutandis* to other functional groups/sections also. On receipt of the intimation of units selected for post review from the control/Co- ordination sections the following procedure is observed by ITA section.

The intimation regarding selection are noted in a control Register maintained for watching the completion of post reviews marked for ITA section. The post reviews are allotted by the Internal Audit Officer among the Asstt. Audit Officers/Section Officers of ITA section for conducting the review.

The sections are asked to furnish the relevant records alongwith the register of post review (S.M.I.S.). The observations are noted in this register which is returned to the section(s) concerned alongwith the records for compliance. Simultaneously an intimation regarding completion of post review by ITA section is also sent to respective control/Co- ordination section for speedy follow up action on ITA's review remarks upto the stage of file orders by Group Officers. On receipt of full compliance to review observations noted in register (S.M.I.S.) from concern section(s) through their Branch Officer the replies given by the section(s) are scrutinized by the concerned Assistant Audit Officer/Section Officer of ITA section and the review register (S.M.I.S.) is returned to the section(s) for obtaining file orders of the Group Officer. The event of

the receipt of compliance and proposal for file order are noted in the relevant columns of the control register of ITA section. The control register of ITA section is closed monthly and submitted to the Accountant General (G&SSA) on the 1st of each month, showing the position of pending post reviews with reasons therefore. The monthly report submitted to the Accountant General (G&SSA) shows the position of post reviews pending in ITA section for more than 24 days from the date of selection by the Group Officer vide the time schedule given in paragraph 390 of Manual of departmental Audit sections Volume I for submission of records by the sections and completion of post review by the reviewing Section officer/Asstt. Audit Officer (10/21) days.

As regards arrears on account of outstanding post review, ITA section are to exhibit the units of post review in their arrear report but not in terms of manday. The concerned section should however exhibit the arrear in term of mandays in their arrear reports as under:-

FAAP	1 Mandays per unit
OTHER SECTON	½ Mandays per unit

Common irregularities and those of a serious nature noticed during post review of section in a functional group are submitted to the Accountant General and are also brought to notice of group officer concerned. These are also circulated to the section for guidance.

[Authority: Headquarters office circulars letter No.

- (i) 104 (O&M) 8.68 Dt. 22.6.70
- (ii) 72 (O&M) 8.68 Dt. 26.3.71
- (iii) 47 (O&M) 8.68 Dt. 25.1.72
- (iv) 296 (O&M) 8.68 Dt. 12.10.72 & A. G.'s order thereon]

6.2 REVIEW OF CALANDER OF RETURNS

The ITA section has been entrusted with the review of calendar of returns in accordance with the provisions of paragraph 20 of M.S.O.T. (A) Vol. I. This review is conducted by ITA in such a way that each section is covered once in a year. The selection for this purpose is done with the monthly selection of section for internal test check vide paragraph 2.3 of this manual. The review notes are issued over the signature of internal

Audit Officer. The review note is required to be returned by the section duly replied within seven days. After full compliance the review note is filed over the signature of the Internal Audit Officer and returned to the section concerned with the instructions that it should be preserved till the next inspection party if so required by them. The follow up action on the review notes up to stage of their return to the section concerned after file orders is watch through a control register maintained by the diarist of ITA Wing. The register is submitted to the Internal Audit Officer on the 10th of every month indicating the position of outstanding review notes issued upto the end of the month under report and reminder issued by the auditor concerned.

- Authority (i) No. O.O./I.A.D./20 Dt. 3.9.71
(ii) No. O.O./I.A.D./2 Dt. 16.9.80

6.3 i) REVIEW OF COMPLAINTS OF DELAY IN THE SETTLEMENT OF PERSONAL CLAIMS

With a view to ensure that prompt and adequate action is taken in cases of complaints received in Accountant General (G&SSA) offices including those received by the CAG and forwarded to the Accountant General (G&SSA) it was decided by Headquarters office in their circular letter No. 687-Inspn./D.I. 1/70(KW) dated 26.11.71 that the internal Test Audit section should under-taken every month:

1 A test check of 5 to 10% of the complaint cases received in Accountant General (G&SSA) offices including those addressed by name to the Accountant General/Group officers and those received direct by sections through Dak.

2 Cent per cent review of all complaint cases which were not settled for six months, from the date from which the complaint was first lodged.

A report of the cases reviewed should be submitted to the Accountant General (G&SSA) every month.

Accordingly the following procedure has been prescribed for conducting the review and pursuance of review note(s) issued by ITA section in this regard.

6.3 ii) SELECTION OF COMPLAINT CASES FOR REVIEW, BY ITA SECTION AND ROLE OF CONTROL/CO-ORDINATING SECTIONS FOR WATCHING COMPLIANCE OF ITA REVIEW CASES.

The control/co-ordinating sections should submit a list of complaint cases on 5th of every month to the Accountant General (G&SSA) through respective Group Officers, showing the complaints received during the previous month for selection of 10% of cases for review by ITA. The cases so selected by Accountant General (G&SSA) and all those cases outstanding for more than six months for final disposal should be sent to ITA section by the Control/Co-ordinating sections within two days after the selection by the Accountant General (G&SSA). After review the ITA section should return the cases alongwith the review note(s) through Group Officer to the concerned Control/Co-ordinating section which in turn should note the cases having ITA's review remarks in the register vide Annexure 'A' for watching the follow up action taken by the concerned sections. This register is required to be submitted by Control/Co-ordinating section fortnightly on 1st and 15th to the Group Officer. The report submitted on 1st should also indicate separately complaint cases outstanding for more than six months. The Register is also required to be sent to ITA section quarterly on 1st April/July/October/January for review.

6.3 iii) SUBMISSION OF MONTHLY REPORT TO THE ACCOUNTANT GENERAL (G&SSA) AND MAINTENANCE OF CONTROL REGISTER FOR WATCHING THE FOLLOW UP ACTION BY THE ITA SECTION:

Complaint cases received in ITA section for review are noted in Register of complaint cases. After completion of review of the cases received during the month of selection and noting thereof, in the Register, a report in two parts (Part –I indicating the cases selected for review in each group, cases received and those which were not received and Part –II indicting cases relating to previous month(s) not received even in the month of the current report) is submitted by ITA section to the Accountant General (G&SSA) on the 5th of each month. Besides this, control register for watching the follow up action till finality on each review note issued by ITA is also maintained by ITA section. The control Register is submitted to the Internal Audit Officer Quarterly on 10th April/July/October/January indicating the position of outstanding review notes in each

Group. Any serious lapse/defect noticed during review by ITA should be separately brought to the notice of the Accountant General (G&SSA) .

AUTHORITY:-

- i) Head Quarter office circular letter No. 687-Insp. I.A.D.I./70 (K.W.) dated 26.11.71.
- ii) Office order No. I.A.D. -3/1771 dated 22.1.72
- iii) Office order No. I.A.D. -3/review/78-79 dated 4.8.78

6.4 HALF YEARLY REVIEW OF OFFICE CASH BOOK.

The half yearly review of the office cash book has been entrusted to ITA Section vide item 9 of the annexure to paragraph 566 of M.S.O. (T) Vol. I [with view to exercising better control over cash as per instructions of paragraph 48 of M.S.O. (A) Vol. I.] . During this review ITA has to see whether the instructions contained in Central Treasury Rules Vol. I for handling cash and those contained in paragraph 96 to 100 and 182 of Manual of Administration Section of this office and paragraph 48 of M.S.O. (A) Vol. I are strictly observed and the cash book and other subsidiary records/Registers relating thereto are maintained accordingly. Besides the general scrutiny of the cash book for the period of six months under review, a detailed check of drawls/receipts and disbursements recorded in the cash book for one month.

Selection by the Accountant General (G&SSA) should be done.

AUTHORITY:-

CAG's D.O. letters dated 4.6.53 quoted in notes of cash branch dated 11.8.1959 and A.G.'s orders dated 12.8.1962 page 3n, 24 of file of I.A.D. III regarding half yearly check of cash book Vol. I.

Some of the important objections relating to Cash Book and other subsidiary register of Cash Branch noticed by ITA and the Director of Inspection are given in Annexure 'B' to this chapter by way of illustration. Those should not be taken as exhaustive and the review is not to be confined only to these points.

6.5 CHECK OF SERVICE BOOK AND LEAVE ACCOUNTS OF THE STAFF OF THE OFFICE:-

The check of service books and leave account of office staff has been entrusted to I.T.A. vide item 10 of annexure to paragraph 556 of M.S.O. (T) Vol. I. This check is required to be completed by I.T.A. in a cycle of Four Years. Accordingly about 25% of the total number of service books including leave accounts are checked by I.T.A. Section every year. However, the service books of the staff working in I.T.A. Wing are checked by E.P.A. section. The instructions issued by the Head Quarters office and those of the Manual of Administration section should always be kept in view while checking the service books and leave accounts. Some of the important points to be seen in this check are given in Annexure 'C' of this chapter for guidance and the check is not to be confined to those points only. Observations issued by I.T.A. are pursuance (Progress) register of check of service book which is submitted to the Internal Audit Officer fortnightly on the 1st and the 15th of every month.

AUTHORITY:-

- i) Head Quarters confidential letter No. 228.Insp./170 (KW) dated 27.7.73 (File of I.A.D. 3 order regarding test check of service Books) read with note below paragraphs 24 (corrected vide C.S. No. 95 of C.A.G.'s S.M.I.
- ii) A.G.'s order dated 13.10.73 on notes on page 11n of the above file.
- iii) Head Quarters No. 2468-Admin.I/558-62 dated 17.9.1962 in the above file.

6.6 CHECK OF ROSTER MAINTAINED FOR RESERVATION OF SCHEDULE CASTES/TRIBES IN SERVICE.

Rosters for providing reservation to Scheduled Castes / Tribes in services for recruitment/promotion to group 'B' and 'C' and 'D' posts are maintained by the Administration section of the office in accordance with the instructions contained in the brochure on reservation for Scheduled Castes and Scheduled Tribes in service issued by the Govt. of India and those issued by the Head Quarters office from time to time for I.A. & A. D. the annual inspection of the roster has entrusted to I.T.A. Wing vide paragraph 2 of Head Quarters office letter No. 2164-NGE-II/58-70(i) dated 17.12.79. Immediately after annual closing of the rosters the I.T.A. should undertake their inspection.

In its inspection I.T.A. should see, inter alia that:-

- i) The points at which recruitment/promotion have been started during the recruitment/penal year are correct with reference to the points at which they ended during the previous year;

- ii) The instructions in the brochure and those of Head Quarters office issued for I.A. & A. D. are complied with;
- iii) The order of dereservation have been obtained from the cabinet secretariat (Deptt. Of personnel)/Competent authorities before treating reserved vacancies as deserved and filling them by general candidates.

The periodicity for maintenance and annual closing of various rosters shall be as per the direction of Head Quarters.

Authority:-

- i) Head Quarters Office letter No. 1658-SC-cell/NGE-III/78-79-II dated 3.6.1978 and A.G.'s orders dated 14.03.1980 thereon.
- ii) Head Quarters Office letter No. 1052-NGE II Sc-cell/78-79-II dated 2.4.1980. (Endtt. No. 1085 SC cell/NGE/78-79-II dated 2.4.1980).

File No. I.A.D.-3/Group VII/VI Roster Important orders regarding maintenance of Roster).

6.7 CHECK OF CALCULATION OF RATES OF AUDIT FEES TO BE RECOVERED.

The check is exercised by I.T.A. with a view to see the correctness of calculation of audit fee to be recovered as per rates prescribed from time to time.

6.8 HORIZONTAL REVIEW BY I.T.A. SECTION:

Besides the items of work detailed in Annexure to paragraph 566 of M.S.O. (T) Vol. I the I.T.A. is utilized by the Accountant General (G&SSA) to conduct periodical horizontal reviews of various registers maintained for securing proper control over the planning of work as also for efficient discharge of the functions of various group. In his discretion the Accountant General (G&SSA) may direct the I.T.A. to conduct horizontal reviews of important area and areas found to be weak with a view to suggest remedial/corrective measures to improve such areas. Such horizontal reviews in no way, substitute the regular test audit of section but rather supplement the same.

AUTHORITY:-

Head Quarters office confidential letter No. 2002 TIA/33-66 dated 25.7.1966.

6.9 ISSUE OF HALF YEARLY BULLETIN CONTAINING IMPORTANT CIRCULARS ORDERS ETC.

In order to keep the staff of this office abreast with important circulars and the latest amendments in the rules, and procedure etc, issued by the state Govt. (other than those which find place in the quarterly audit bulletins issued by the Comptroller and Auditor General of India) and various section of this office, a system of issuing a half yearly bulletin containing such important circulars/orders was introduced in this office vide instructions issued by the Head Quarters office in their circular letters No. 1051-NGE-1/37-61 dated 1.6.69, as amended vide their circulars letter No. 37-NGE 1/44-68 dated 9.1.69. All controlling section in both the office of Gwalior and Bhopal are required to collect the material from various sections through the Branch officer concerned to consolidate it subject wise viz. Pay, T.A. etc. and to send it to I.T.A. section duly approved by Group Officer concerned or the Audit officer as the case may be. The material thus received from central section is got cyclostyled by I.T.A. section and the bulletin is issued half yearly in the form of a booklet to all the section/Branch/Group officers of Audit office of Accountant General (G&SSA), Gwalior. First half yearly issue covers the period from the 1st July to 31st December and second period from 1st January to 30th June. The time schedule is as follows:-

- i) Due date for the receipt of material in control section from various sections.
5th Jan./July.
- 6.8 Due date of receipt of material in I.T.A. section from the controlling sections.
10th January/July.
- iii) Due date for the issue of bulletin by I.T.A. section.
1st Feb/August.

AUTHORITY:-

Office order No. IAD/21 dated 15.7.1961 of pre-bifurcation of the Department. File important orders and noting regarding issue of periodical bulletin in I.A.D. 3 section.

6.10 CHECKING OF HONORARIUM AND OVERTIME CLAIM AND NOMINAL ROLL.

The check is to be exercised by the I.T.A. section with a view to see the correctness of Honorarium and overtime claims by seeing whether.

- 1 the claim is at the rates sanctioned by the competent authority.
- 2 the claim is earned by actually working overtime.
- 3 the period of claim agree with the original records.
- 4 the Income has been taken into account for calculation of Income Tax.
- 5 if claim paid out of fees recovered from Private party, has same been actually recovered and credit into Govt. Accounts.
- 6 the claim was necessary and the work could not be completed during office hours.
- 7 the claim bears a certificate of Accountant General(G&SSA) to the above effect.

AUTHORITY:-

Based on para 88 of Central Govt. Accounts, Receipts and Payment Rules 1983.

6.11 TEST CHECK OF RECORDS OF RECEIPT, APPROVAL, ISSUE, PURSUANCE AND SETTLEMENT OF IR WITH A VIEW TO CHECK WHETHER THERE WAS ANY LAXITY AT ANY STAGE IN THE MATTER.

The I.T.A. is required to check the register maintained at OAD Headquarters for watching the receipt and issue of Inspection reports & the register of settlement of IR's. It should see that they are properly maintained in Form 8 and 9 respectively and is kept up-to-date and all Inspection Reports are entered by each auditor of OAD Head Quarter's section and was no laxity at any stage in the matter, and that the Registers are submitted to the Deputy Accountant General on 5th of every month. It should also be checked that the reports are issued within a month of the date of completion of Inspection and there is no delay.

AUTHORITY:-

Based on OAD manual Para 2.06.

6.12 CHECKING OF MAINTENANCE OF PORT FOLIO

The Internal Test Audit section is required to check the maintenance of Port Folio Files dealt with by the Efficiency cum-performances Audit section with a view to see that there are properly maintained as per the provisions in the matter. It should see whether all sanctions relating to schemes/projects issued by Govt. of India/State Government are sent by the General section to ECPA and it retains a copy of same. Budget figures are properly posted scheme wise in the port-folio Register, relevant paper cuttings are also properly filed and complete preliminary material is kept ready for utilization in Reviews.

AUTHORITY:-

Office order No. TM-I/III/F-138/00/16 dt. 10.8.82 read with para 2.04 of ECPA Manual (Revised) and ECPA office order No. ECPA (HQ)/Port Folio/STR/166-171 dt. 13.6.1989.

6.13 CHECKING THE LIST OF STAFF COMPLETING 30 YEARS OF SERVICE/55 YEARS OF AGE:-

Administrative section is required to review every quarter the cases of the officials who attained the age of 50/55 years and have completed 30 years of service. For this purpose a register is maintained by it. A list of such officers/officials is submitted once in a year to the Internal Test Audit section. The Internal Test Audit section is required to review the service book/leave accounts of officials and make sure that the service books are maintained properly/and the review has been conducted properly.

(DEPARTMENT OF PERSONEL AND TRAINING O.M. NO: 25013/11/87) ESTT. (A) DT. 12TH AUGUST 1989).

6.14 CHECKING OF GRADATION LIST

The administration section should prepare the Gradation list of the officials working in the office of the Accountant General (G&SSA) for the purpose of seniority, the organization of the Accountant General (G&SSA) is viewed as a whole. The list is prepared as on the 1st March of every year.

The Gradation list should be prepared in following format:

Section I: List of Gazetted staff.

Section II:

This section should contain a statement showing the sanctioned strength of permanent and Temporary of Class III & IV.

Section III:

In addition to the strength of the cadre (Permanent and Temporary) and various scales of pay applicable to the official in the cadre the following columns may also be provided:-

1. S. No.
2. Full name and Educational Qualification.
3. Date of Birth.
4. Date of Commencement of Govt. Service.
5. Date of continuous appointment/promotion to the cadre.
6. Date of substantive appointment in the cadre.
7. Pay and date of last increment.
8. Remarks.

SECTION-IV

This comprises three categories.

- i) List of the officials on deputation within the Department.
- ii) List of the officials outside the Department i.e. I.A. & A.D.
- iii) List of the persons on foreign service.

The Internal Test Audit section is required to review the Gradation list and see whether the above information is correctly incorporated.

AUTHORITY:

Para 254 of Manual of the Administration.

6.15 CHECKING OF THE LIST OF THE CANDIDATES APPEARING IN S. O. G. EXAMINATION.

Confidential cell is required to submit a list of candidates who are going to appear in S. O. Gr. Examination/SAS Examination to the I. T. A. section before submitting to the Head Quarters Office for checking the fulfillment of requirement as prescribed by Hq. Office in para 195 to 212 of C. A. G's M. S. O. (Admin.) Vol. I read with paras 10.6 to 10.6.5 in Manual of Administration of Chapter X.

6.16 Following duties as detailed in the Chapter I of this manual have been entrusted to ITA section by HQ office.

- i) Review of sectional Diaries of each section of O/O Accountant General (G&SSA), once in a year by rotation.
- ii) Sectional Library.
- iii) Posting, transfer and supervision work of diarist and Typist.
- iv) Checking of Event Report and Attendance Register, C. L. Register of each section in Rotation.
- v) Any other work relating to Internal Test Audit Allotted by the A. G. (G&SSA)

ANNEXURE A

(Paragraph 6.3 (ii) of I.T.A. Manual)

Register for watching the follow up action Review notes on complaint cases issued by I.T.A. section.

(TO BE MAINTAINED IN CONTROL/CO-ORDINATING SECTION)

Sr.No.	Brief particular of the case.	Observation of I.T.A. section	Action taken by the section.	Remarks of the Branch Officer of Control/Co-ordinating section.	Orders of the Group officer.
1	2	3	4	5	6
	ABSTRACT OF PENDING CASES:				
	i) OPENING BALANCE.				
	ii) NO. OF CASES SINCE RECORDED AFTER REVIEW				
	iii) TOTAL				
	iv) NO. OF CASES DISPOSED OF				
	v) CLOSING BALANCE				

ANNEXURE B

(Paragraph 6.4 of I.T.A. Manual)

IMPORTANT OBJECTIONS RELATING TO CASH BOOK

- i) There was a tendency to utilize the money drawn for disbursement of Pay and Allowances for other purpose.
- ii) Minus balances were seen under permanent Advances.
- iii) Bill wise analysis of payment made on the pay day was not prepared in cash book.
- iv) Advances were given to caretaker to make payment to daily wages employees. Account of the money so advanced was not promptly obtained from him.
- v) The Register of Bank Draft was not maintained properly. In several cases acknowledgements/acquittances were found waiting.
- vi) Entries of cancelled bills were not attested in the Bill Register.

ANNEXURE C

(Paragraph 6.5 of the I.T.A. Manual)

Points to be seen in the scrutiny of the service books and leave accounts.

1. Whether the opening entries are attested (including re-attestation every five years).
2. Whether the record with reference to which the date of birth has been verified is noted against the entry in the Service Book.
3. Whether the entries regarding the physical fitness, verification of antecedents etc., have been taken in the service book.
4. Whether there are any erasures/overwriting's or unattested/un-authorized entries in the Service Book.
5. Whether the particular regarding the appointment, promotion, punishment etc. have been correctly recorded with reference to the orders (Copies to be kept in personal files.)
6. Whether signature of the Govt. Servant is taken of having verified the correctness of the entries by him.
7. Whether the service has been verified with reference to pay bills/acquittance roll etc. every year and certificate to this effect recorded in the service book.
8. Whether the date of increment has been correctly worked out with reference to the date recorded in the service book.
9. Whether the leave account has been correctly maintained and the entries of leave taken balance of credit etc. are correct with reference to leave records kept in the personal file.
10. Whether the entry regarding the crossing of EB is recorded necessarily.
11. Whether the particulars of foreign service and the note regarding the recovery of leave salary and contributions is recorded in respect of officials who were on foreign services.
12. Whether the option exercised by the Govt. Servant regarding revision of pay/pension etc. is kept posted, in the service book.
13. Whether the note regarding the receipt of nomination for D.C. R.G. is taken in service book.
14. Whether the record of L.T.C. availed of Home Town declared etc. is correctly recorded.
15. Whether the details of Family members kept pasted in the service book.
16. Whether permanent number and the G.P. Fund Account number of the Government Service is noted in the service book.
17. Whether the photo of the Govt. Servant is posted in the Books duly attested.

CHAPTER- VII

PERIODICAL INSPECTION OF SECTIONS BY ACCOUNTANT GENERAL AND GROUP OFFICERS.

7.1 The inspection of sections by Accountant General and the Group Officers was introduced in this office on receipt of the Additional Deputy Comptroller and Auditor General Head Quarter's D. O. letter No.2417/T.A.II/248-78 dated 26.9.78. The instructions for further intensification of such inspections were received vide Director (O&M and Trg.)'s D.O. letter No. 234- O&M/69-78 dated 12.12.1978. The periodicity of these inspections has been fixed in such a way that each section within a group should be inspected at least once in a year by the Group Officer and each wing in the office once or twice a year by the Accountant General (G&SSA). It was also clarified subsequently vide the Director (O&M and Trg.)'s D.O. letter No. 111-0&M/69-78 dated 28.2.79 that these inspections need not necessarily be in such detail/depth as the inspections by I.T.A. Wing as the former are intended to enable the Accountant General/Group Officers to have a feel of the pulse of the officer and to help in toning up the working of the office.

The I.T.A. Sections have been entrusted with the monitoring work of these inspections conducted by various Group Officers. The inspection notes are received from the Group Officer in I.T.A. sections in triplicate. After the perusal of the Accountant General (G&SSA) one copy of note with the Accountant General's remarks if any is returned to Group Officer, the second copy is retained in I.T.A. section.

The due date of receipt of inspection note in I.T.A. section from group officers of the office of Accountant General (G&SSA) is 25th and for its submission to Accountant General respectively is the last day of the month. The control registers for this purpose are maintained in the following form by the Section/ Asstt. Audit Officer/ I.T.A. section.

CHAPTER- VIII

INSPECTION BY THE DIRECTOR OF INSPECTION

8.1 Periodical inspection of the offices of the Accountant General (G&SSA) is conducted, on behalf of Comptroller and Auditor General of India, by the Director of Inspection vide paragraph 25 of M.S.O. (A) Vol. I. As per instructions given in paragraph 564 of M.S.O. (T) Vol. I the I.T.A. wing carries out liaison between the Director of Inspection and the Accountant General by pursuing the objection raised by the former in his inspection report till their final settlement also by issuing instructions to watch irregularities pointed out do not recur. The following action on observations relating to various functional Groups is pursued by the I.T.A. section with the respective control/Co-ordinating sections and the consolidated report on progress of action taken to settle the objection is sent to Head-Quarters office. This process continues till the paragraphs of the Inspection report are settled finally. Control Registers maintained in I.T.A. sections for watching the settlement of outstanding paragraphs are submitted to the Internal Audit officer quarterly. The date of quarterly submission of control Registers are fixed after receipt of the Inspection Report.

8.2 Miscellaneous items of work to be performed by I.T.A. are given in the Appendix I to IV.

APPENDIX I

STANDARDS FOR STAFF CALCULATION IN ITA SECTION(S)

1. TEST CHECK OF SECTIONS:

Standard of 10 working days on an overage for a party of one section officer/Asstt. Audit Officer and two auditors for test check of section has been fixed. However, if the requirement is less than 0.5 Test Audit party on the basis, the same will be ignored. If the requirement is 0.5 or more but less than one Test Audit party, one section officer/Asstt. Audit Officer and one Auditor would be allowed as against one section officer/Asstt. Audit Officer and two auditors admissible for a normal party.

Till April 1979, and Head quarters office had fixed triennial cycle for test Audit of sections. It was decided by the Headquarters office vide their letter No. 115-section/11-78 dt. 19.4.1979 that the cycle fixed for the internal Test Audit of section need not be rigid. The Accountant General (G&SSA) may at his discretion, vary the cycle according to the circumstances and needs of his office. The Accountant General (G&SSA) may also utilise the ITA section(s) for corrective action in areas found weak and defective. The Headquarters office may also be kept informed of the variations in the cycle of internal Test Audit approved by the Accountant General, through the half yearly appraisal reports. For the present in this office no need for changing the triennial cycle of internal test audit has been felt and like wise the staff requirement is calculated on the basis of third number of total number of sections to be test audited in office.

2. MISCELLANEOUS CHECK/REVIEW:

The mandays indicated below would be sufficient for all miscellaneous/special checks prescribed in items 1 to 6,9,10&12 of Annexure to paragraph 566 of M.S.O.(T)

3. POST AUDIT OF AUDIT

The strength of Section Officers required for this purpose should be worked out as under:-

FAAS	One Man day per Unit
Other	Half Man day per unit

Staff necessary for any other additional item of work given to Internal Test Audit Section by the Accountant General (G&SSA) should however be managed internally. On this analogy one Auditor has been fixed by the Accountant General (G&SSA) on adhoc basis for bulletin and other miscellaneous items.

AUTHORITY:

- (1) HEAD QUARTERS OFFICE LETTER NO. 301-
INSP./9-70 DATED 22-5-1971.
- (2) HEAD QUARTERS OFFICE LETTER NO. 374-
INSP.70(KW) dated 9-12-1970.

APPENDIX – II

EXHIBITION OF ARREARS IN THE MONTHLY ARREAR REPORT (S) 'A'
MONTHLY ARREAR REPORTS OF I.T.A. SECTION

In view of the discretion allowed to the Accountant General to vary the cycle of internal Test Audit section according to the circumstances and need of the office and to utilise the Internal Test Audit staff for corrective action in areas found weak or defective, the arrears of items entrusted to ITA section may not be shown in terms of Man days in monthly arrear report of these section. However, the Accountant General (G&SSA) may be apprised of the state of work of the section by submitting a monthly appraisal report to him on 5th of every month. The time to be exhibited in the monthly appraisal report are as under :-

1- INTERNAL:

- i. Test check of section.
- ii. Drafting and issue of Inspection reports.
- iii. Post reviews marked to ITA by various control sections.
- iv. Rejoinders.
- v. Correspondence.
- vi. Check of service books and other miscellaneous item of work.

2- EXTERNAL:

- a) In case Miscellaneous items are in arrears due to selection pending in control/coordinating sections the position of such arrears should be shown as External arrears without any man days in the monthly appraisal report (Authority: Head quarter Office Circular Letter No 227 Inspection/11-78 dated 1.9.1979).
- b) Arrear report of other sections.

Arrear on the account of pending ITA half margins Inspection reports and re-Joinders, in the section for reply should be calculated and exhibited in terms of man days in their arrear reports as internal arrear of those section as under:-

ITEMS	ARREARS in Man days
1. Preliminary memos/ Half Margin	1 per half Margin.
2. ITA Inspection Report	10 per report.
3. Rejoinder issued by ITA for First reply	2 per Rejoinder.

(Authority (I) Officer order IAD/OO/IOA dt. 1.9.1970).

APPENDIX – III

PERIOD OF PRESERVATION OF RECORDS IN ITA SECTION(S)

PARTICULARS OF RECORDS	PERIOD OF PRESERVATIONS
I. Internal Test Audit Reports.	2 Years after the close of reports and settlement of all paragraphs.
ii. Watch (pursuance) register of ITA reports.	-----DO-----
iii. Correspondence of Director of Inspection reports.	(ONE) 1 year after the close of the report or until the next inspection whichever is later.

AUTHORITY :

(i) Head quarter office letter No. 1069 TA II/170-70 Dt. 27.6.1983

(ii) Officer order No. GS/Records/ 220 dated nil enclosing the copy of the above letter (The files is with S.O.I.A.D.3)

APPENDIX – IV

CALANDER OF RETURNS INTERNAL TEST AUDIT SECTION

Name of Returns	To whom due	When due	Authority prescribing the return.
1. WEEKLY RETURN			
a) Calander of returns.	A.O.	Every Monday	Para 6.2 of MOP
b) Dairy indicating report on outstanding letters.	A.O.	Every Monday	Para 6.2 MOP
c) Ordinary	A.O.	-do-	Para 4.1 (iii) of MOP
d) C.A.G.'s letter	A.O./A.G.'s secy.	-do-	Para 5.3 (d)
e) Complaint cases	-do-	-do-	Para 4.1 (iii) of MOP
f) Opinion cases	-do-	-do-	-do-
g) Progress report of the typist.	-do-	-do-	O.O. NO. G.S.2 Dt. 10.5.72
2. FORTNIGHTLY RETURN			
a) Report on dispatch of final report outstanding half margins and Rejoinders	A.O.	10 th 25 th	Para 2.8 of ITA Manual.
3. MONTHLY RETURN			
a) Closing of Attendance Register	A.O.	1 st	C.A.G. Circular No. 613/NGE/1/20/6-0 dt. 25.3.60.
b) Monthly Arrear register	-do-	5 th	Para 6.3 of MOP
c) Section officers note book	-do-	5 th	Appendix II of ITA Manual, Para 6.3 of MOP.

d) Cycle Register and program of selection for test check.	A.O./A.G. (G&SSA)	10 th	Para 2.2 of ITA Manual.
e) Register of pending cases.	A.O.	15 th	Para 4.53 of MOP
f) Register of books	A.O.	15 th	Para 73 of old MOP
g) Register of files sent out	A.O.	15 th	Para 4.12 of old MOP
h) Register of Dead stock	A.O.	15 th	O.O./GS/Ex.Br.747 dt 19.11.66.
i) Event report	Admin- 11 Admin-13 Admin-14	21 st	OE-3/Cash/116 dt 19.6.62
j) Report on dispatch of final report and preliminary Memo(half margin)	AG(G&SSA)	25 th	Para 2.8 of ITA Manual
k) Monthly progress report on progress of penal proceedings in case of serious lapses.	-do-	25 th	--do--
l) Duty register	A.O.	Last day of month	Para 4.53 of MOP.
m) Control register of post review	AG(G&SSA)	1 st	Para 6.1 of ITA
n) Control register of periodical inspection by group officer	A.O., AG(G&SSA)	Last day of month or 5 th	Chapter 7 of ITA
o) Position of section officer	Admin-11	3 rd	OO/OEI/STR/2163 dt. 3.12.79

p) Report on complaints in regards to settlement of personal claims	AG(G&SSA)	5 th	Para 6.3 of ITA Manual.
q) Register of files sent out.	A.O.	15 th	Para 4 of old MOP
r) Register of distribution of work in the section	-do-	-do-	-do-
s) Register of codes/Manual	-do-	-do-	-do-
4. QUARTERLY			
a) Note book of important points for reference to the Director of inspection for special examination	A.O.	2 nd week of April/ July/ October/ January	OO NO. T.M.I./OO/7/1/64-65/16 Dt. 26.8.64
b) Intimation regarding use of Hindi for official purposes	Hindi cell	2 nd week of Jan, April, July, Oct	Head Qr. Office letter No. 1023/3-74 Dt. 25.2.75
c) Pursuance register of ITA inspection report	A.O.	1 st week of Apr, July, Oct, Jan	Para 3.1 (i) of ITA Manual
d) Submission of report or outstanding inspection report	A.G.	10 th of Apr/ Jul/ Oct/ Jan	Para 3.1 (ii) of ITA Manual.
e) Statement of outstanding inspection report.	Group Officer Concerned	15 th of Apr / Jul / Oct / Jan.	-do-
f) Material for A.G.'s D.O. to C.A.G.	Sect. To AG(G&SSA)	1 st Apr/ May/ Aug/ Nov.	Secretary's note date 12.1.79

g) Printing requirement	G.S. / Stationery	1 st Apr/ Jul/ Oct/Jan	Para 5.11 of MOP.
h) Register of complaint cases in which final action is to be taken.	A.O.	10 th Apr/ Jul/ Oct/ Jan	Para 6.3 of ITA Manual.
i) Register of pending cases	A.G.	16 th June/ Sept/ Dec/ March	Para 4.53 of MOP
5. HALF YEARLY			
a) Half Yearly Bulletin	A.G.	1 st Aug. and Feb	Para 6.9 of ITA Manual
b) Dictionary of reference	A.O.	15 th Aug and Feb	Para 6.5 (d) of MOP
c) Certificates of manual section of circular/notification	Central Co-ordination	16 th Aug and Feb	OO NTMI/VI/ Dt.14.9.76
d) Consolidated strength of IAD	Admin	1 st Aug. and Feb	Sr. D.A.G. Admn. Order dated 15.6.1971
e) Half yearly synopsis	CAG	1 st July and January	Para 3.2 of ITA Manual
(C.A.G.'s LETTER NO. INSPECTION/4-76 DT. 2.8.1976)			
6. YEARLY			
a) Review of roster maintained for watching the representation of scheduled caste/scheduled tribes candidates.			
i. Promotion of section officer grade	CAG	15 th May	Para 6.6 of ITA MANUAL

ii. Other promotion in 'C' and 'D' cadres	-do-	15 th Aug	-do-
iii. Promotion from group 'C' to 'B'	-do-	15 th Feb	-do-
b) Checking of service Book of the staff of AG(G&SSA)	A.O.	31 st OCT.	Para 6.5 of ITA Manual
c) Incumbency Register for writing confidential reports of the staff	Confidential Cell	April	C.C.O.O.NO. CP/60/63 dt. 27.11.80
d) Material in respect of rajya bhasha Bhartiya.	Rajya Bhasha Vibhag New Delhi	April	Head Quarter letter No. Hindi/32/78 dt. 17.8.1978.