



सत्यमेव जयते

Control Points Checklist for Internal Audit

PAY AND ACCOUNTS OFFICES [COMPACT]



Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts
Internal Audit Division
2013



Control Points Checklist for Internal Audit of Pay and Accounts Offices

Centre of Excellence
Internal Audit Division

Controller General of Accounts
Department of Expenditure
Ministry of Finance

S.No	Contents	Page
I	Introduction	1
II	Audit Instructions	3
III	Risk Category and Grading Criteria	6
IV	Check List for internal audit of Pay and Accounts Offices (Compact)	9
Part A: Checklist		9
1	Section: A Administration & Establishment	9
2	Sub-section – I Pension (Check point no. 1 – 11)	9
3	Sub-section – II NPS (Check point no. 12 – 25)	14
4	Sub-section – III Pre-check (Check point no. 26 – 49)	19
5	Sub-section – IV Permanent Advances, Grants & Loans (Check point no. 50 – 56)	28
6	Sub-section – V Cheque (Check point no. 57 – 66)	32
7	Section – B General Provident Fund (Check point no. 67 – 79)	37
8	Section – C Compilation/ Accounts	42
9	Sub-section – I Accounts, Suspense Broad Sheets, Long Term Advances (Check point no. 80 – 103)	42
10	Sub-section – II DDS & R Heads (Check point no. 104 – 108)	50
11	Sub-section – III Register of Re-appropriation Orders (Check point no. 109 – 111)	53
12	Sub-section – IV Settlement of Inter-Governmental/ Inter-Departmental transactions – Dispensing with monetary settlement (Check point no. 112 – 116)	55
13	Sub-section – V Receipt Reconciliation (Check point no. 117 – 121)	58
14	Section – D Post-Check (Check point no. 122 – 123)	61
15	Section – E COMPACT	63
16	Sub-section – I Master Module (Check point no. 124 – 132)	63
17	Sub-section – II Utility Module (Check point no. 133 – 137)	65
18	Sub-section – III General Checks (Check point no. 138 – 139)	67
19	Sub-section – IV e-Payments (Check point no. 140-147)	69
20	Section – F Personal Deposit Account & Banking arrangements (Check point no. 148 – 152)	71

21	Section – G Adverse Balances (Check point no. 153)	74
22	Grading on the basis of Part ‘A’	76
23	Sub-Section-wise Number of ‘A’, ‘B’ & ‘C’ Category Check points	77
24	Section/sub-section-wise remarks of Head of Audit Party	78
25	Category-wise grades scored	79
26	Instructions for Part ‘B’	80
Part ‘B’: Summary of Irregularities.		81
Part ‘C’: Outstanding Internal Audit Paras		82
Part ‘D’: Annexures		84
27	Annexure – I Statement showing details of outstanding balances under DDS & R Heads ledger and broadsheets/ Registers.	84
28	Annexure – II Statement showing details of adverse balances under various heads of accounts	86
29	Annexure – III Statement showing cases of missing GPF Debits/Credits	87
30	Annexure – IV Statement Showing cases of dormant GPF Accounts	88
31	Annexure – V Statement showing details of time-barred cheques.	89
32	Annexure – VI Statement showing details of valuables deposited in bank for which credits are not traceable in the scroll.	90
33	Annexure – VII Statement showing cases of non-receipt of Foreign Service Contribution.	91
34	Annexure – VIII Statement showing details of Utilization Certificates awaited from grantee institutions.	92
35	Annexure – IX Statement showing cases of overpayment	93
36	Annexure – X Items awaiting adjustment in the Objection Book	94
37	Annexure – XI Statement showing cases of recoveries to be made	95
38	Annexure – XII Statement showing details of penal interest on delayed remittances to be recovered.	96
39	Annexure – XIII Consolidated Section-wise List of Records to be maintained by PAO	97
40	Annexure – XIV Additional Records requisitioned by audit	101

I. Introduction

Internal Audit is a process by which the organizations seek to confirm that all its functions have been carried out in accordance with various rules, procedures, policies and laws of the land. Significant developments in the field of Internal Audit at international level in the recent past have underscored the urgent need for revamping the Internal Audit system by bringing in a qualitative change in the Internal Audit functions, taking it beyond just a fault finding mechanism to becoming a tool to help the audit client in rectification of errors, right application of rules and regulations and fulfillment of objectives.

In view of this the Quality Assurance Wing of the O/o CGA has developed standardized audit formats in the form of checklists comprising of 153 Control Points for internal audit of Pay & Accounts Offices where COMPACT is being implemented. The use of checklists is somewhere reflective of the evolution of internal audit as a more effective management tool. Instead of highlighting only the weak areas /deficiencies that used to form the basis of Internal Audit Reports, it is envisaged that checklists would be more comprehensive and systemic in their scope. The rules relating to the respective control points have been quoted for easy reference of both auditors and auditees. These checklists will thus assist IAWs in developing their internal audit capacities. It is also expected that in time to come these checklists can be used by the PAOs for conducting self-audit for assessing and improving their performance.

The checklist is based on control points that have been divided into sections and sub-sections and provide a holistic view of the performance of the PAO. The checklists bring out the possible risks /irregularities that may occur and the various rules and procedures that mitigate the occurrence of such risks / irregularities. The various rules and orders relating to the control points have thus been quoted in the checklist for easy reference and better understanding of the internal audit function in the organization.¹ A system of awarding grades and marks to assess the performance of the PAO against each control point has also been developed and elaborated in these checklists. Thus the proper administration of the checklist during the internal audit engagement will yield the following information with regard to the unit being audited:

- (i) Overall performance
- (ii) Performance of respective sections
- (iii) Performance of individual dealing hands.
- (iv) Strong areas and areas needing improvement

¹ Any changes in the rules, regulations and policies by the Government will be incorporated by the Internal Audit Division of the O/o CGA through issue of upgraded versions of these checklists.

The audit report prepared using these checklists will not consist of lengthy audit objections (paras), rather, the audit report or executive summary will be a brief report to the management on the working of the auditee unit highlighting the areas where better performance has been noticed and critical areas where management intervention is required.

Disclaimer

However, checklists are only facilitating tools for internal audit and their use cannot substitute for a sound understanding of auditing tasks and protocol, nor reduce the responsibility of the auditor in conduct of individual audit engagements.

It is also to be understood that the grades and marks are not intended to dilute the responsibilities of the PAO in any way. Rather, it is a tool to encourage PAOs to improve their performance and achieve 100% in terms of quality and excellence. All scores below the maximum indicate the level of deviation from the rule or level of non-performance and the marking and grading system is only a tool to make qualitative measurement of performance of PAOs and comparison of their performance within and across the Ministries. Every effort must be taken by the PAOs to score 100% marks against each control point.

II. Audit Instructions

1. The duration of the first internal audit of the PAO, using this checklist should be around 10 working days which may be extended or curtailed depending upon the size of the unit and volume of work involved. While conducting subsequent audits which could be of lesser duration, adequate priority should be given to the weak areas pointed out by the first audit. This could help in reducing audit time.
2. The Internal Audit Party should preferably comprise of at least five officials including one A.O. / Sr.AO, 2 A.A.O. and 2 Accountants / Sr. Accountants.
3. All records of the items in the Checklist must be checked for maintenance in proper form, accuracy and timeliness in closing and reconciliation of the records wherever applicable.
4. In case any of the records could not be checked by the audit party for any reason, the same should be recorded under the signature of the Head of the Audit Party at the end of each sub-section of the check list.
5. No record should be left unaudited. However, due to extraordinary circumstances, which should be rare, if any record(s) could not be audited, it should be ensured that those records which were left out are audited within one month from the date of completion of the audit. It would be the responsibility of the PAO to ensure that such records (as could not be audited) are produced for audit within the time frame stipulated above.
6. In case of non-production of records, the same should be recorded in writing by the Head of the Audit Party under his signature and got signed by the Head of the auditee unit by way of acceptance. The Head of the Audit Party will communicate the same to the CCA/ CA of the Ministry/ Department for taking further action.
7. The Audit format consists of four parts. Part 'A' comprises of checklist of 153 control points divided into different sections and sub-sections all of which should be completed during the audit engagement. Part 'B' is the summary of irregularities noticed during 'voucher audit' classified into different categories. This part would also include case studies, if any, mentioned at Sr.No.20 of these instructions. Part 'C' details outstanding internal audit paras and Part 'D' comprises of Annexures that have reporting formats for details of irregularities / discrepancies noticed during the audit engagement.
8. Wherever the Audit Officer has to give details of names, voucher number, dates, amounts etc. of the findings in reply to some of the questions in the check list, the same may be given in separate sheets duly signed and will be placed in the Annexures quoting the relevant serial number. However standardized annexures have been given against important check points in the checklist for documenting the details of deviations noticed. The auditor should also use the remarks column of the checklist (column 6) extensively to give a pen picture of the working of the PAO.

9. The Checklist should be sent to the PAO being audited in advance, at least 15 days prior to commencement of audit to enable the unit to complete the checklist and keep it ready for the audit team. In the letter forwarding the checklist, the auditor should call for the details of sanctioned strength and effective strength of the office (post-wise), number of bills received in a year, etc. The details should be sent by the PAO to the Auditor at least a week before commencement of Audit.
10. There will be no need for issue of separate audit memos. It will be the responsibility of the PAO to circulate the checklist to each and every dealing hand and the concerned officers for filling up the portion pertaining to them and produce the checklist before the Audit Officer on his arrival. The same checklist will be used by the Audit Officer to conduct audit and report his findings.
11. All outstanding paras of previous audit reports will be given in Part 'C' of the audit check list and will be correlated against the check point numbers against which the paras were reviewed during current audit in the format given in Part 'C'.
12. All annexures to the report should be serially numbered and signed by the audit officer. The total number of records produced, audited and the number of Annexures should be clearly mentioned in the audit report. Copies of all the documents obtained from the PAO by way of evidence in support of audit observations should be got signed by the Pay & Accounts Officer and kept serially numbered.
13. Whereas audit of the records will be done for particular financial year(s), records relating to cash book / outstanding cheques may be audited up to date of audit.
14. 20% of total GPF Accounts or 250 Accounts whichever is more should be test checked on random/ judgmental sampling basis. 10% of pension/ family pension/ revision of pension cases subject to a minimum of 20 cases should be checked with reference to the pension file for accuracy and timeliness in finalization.
15. 10% of the Service Books subject to a minimum of 20 Service Books should be audited. The corresponding PBR pages of these officials should also be audited for cross-checking various entries. The sample percentage should comprise all Groups / Designations of the Officials equitably. All the pay fixation cases, which have not been audited earlier, should be checked during current audit.

16. Sample size for testing correctness, regularity and timeliness of Expenditure/ Payments should be as follows²:

Category of payments	Suggested sample size
Payments of above Rs.1 lakh made to Govt. servants and payments above Rs.10 lakhs in respect of others (except for Loans and Grants-in aid)	25% cases
Payments of above Rs.50000/- and upto Rs.1 lakh made to Govt. servants and payments of the value of Rs.5 lakh and up to Rs.10 lakhs in respect of others.	15% cases subject to a minimum of 50 cases.
Payments below Rs.50000/- made to Govt. servants and payments below Rs.5 lakh in respect of others.	10% cases subject to a minimum of 50 cases

17. Based on the checklist, standard annexures, working papers and other documentary evidence collected by the audit party, an Audit Report will be prepared in the standard format for issue to the auditee units and their Heads of Office within one week from the date of completion of audit.
18. It is expected that the members of the audit team will be fully conversant with the latest rules, regulations and orders of the Government of India and apply the same while conducting the audit.
19. It is to be understood that the audit should not be strictly limited to the control points of the checklist, but should cover other items related to a control point. Particular attention may be paid towards proper implementation of the orders relating to economy in expenditure issued by the Government of India from time to time.
20. Case Studies of serious irregularities having major financial implications, if any, or flaws in system detected by audit which may lead to commitment of financial irregularities, theft, embezzlement etc., may be prepared and placed in Part 'B' of the checklist. The case studies should preferably be limited to one or two pages each.
21. A hard copy and a soft copy of the first audit report using these checklist is to be forwarded by the Internal Audit Wing to the Quality Assurance Wing of the O/o CGA within 10 days on completion of audit.
22. The Civil Accounts Manual referred to in this checklist is the Revised Second Edition 2007 available on www.cgaindia.org or www.cga.nic.in

² The auditor may refer to the relevant reports of COMPACT to obtain the list of the payments made under the above criteria.

III. Risk Category and Grading Criteria

Risk Category of the Check Points

1. All records specified in CAM, R& P Rules etc. have to be maintained. However, for the purpose of audit/ monitoring, the records/procedures have been graded A, B & C with relevance to their importance and the degree of risk involved in their non/improper maintenance or deviation from the procedures.
2. The records and procedures under 'A' Category are the most important due to high risk involved and if not maintained properly may lead to tangible/intangible loss to Government.
3. The records and procedures under 'B' Category are also important and proper maintenance of these records/ procedures are necessary as medium risk involved and may lead to tangible/intangible loss to Government.
4. The records/ procedures under 'C' Category although necessary have low risk factor involved in their non-maintenance/ non-adoption.
5. In case any irregularity is found which has financial implication in any of the Risk Category items (B &C) and the amount involved is Rs. 1.00 lakh or more, then the Risk Category of the item will be treated as 'A' and grading criteria will be applied accordingly.

Grading Criteria

The grades will vary from 1 to 5 (A1 to A5, B1 to B5 and C1 to C5), where 1 denotes Excellent performance, 2 denotes very good performance, 3 denotes good performance 4 denotes average and 5 denotes poor performance of the auditee.

1. Grading (COLUMN 4)

(i) The appropriate observation/status below each control point will be ticked by the auditor and the grade for that observation will be entered in Column 4. Grading may be done as per the status of maintenance of the records as shown below:

'A1, B1 and C1' grades may be given against a check point if the record is maintained in proper form, record is being reconciled with connected records and accounts figures, differences if any have been identified and in active correspondence for reconciliation etc and there is satisfactory progress in resolving the difference.

'A2, B2 and C2' grade may be given against a check point if the record is maintained in proper form, record is being reconciled with connected records and accounts figures, differences if any have been identified and in active correspondence for reconciliation etc but there is lack of progress in resolving differences.

'A3, B3 and C3' grade may be given if the record is maintained in proper form, record is being reconciled with connected records and accounts figures, differences if any have been identified but correspondence/ action for settlement of the differences has not been taken up by the PAO properly.

'A4, B4 and C4' grade may be given if the record is maintained in proper form, record is being reconciled with connected records and accounts figures but the differences have not been identified properly.

‘A5, B5 and C5’ grade may be given if record is not maintained properly or reconciliation with connected records has not been taken up. If there is financial loss to Government / delay in recovery of Govt. money etc., it will denote poor performance.

(ii) The guidelines for assessing the accuracy of accounting records will be as follows:

(A) Accounting Deviations in DDS & R Heads (where there is no financial implication)
<p>(a) MH 8670 – Cheques & Bills: (% indicates % age deviations over the total outstanding cheques/ balance under Cheques & Bills). Deviations mean difference between the Accounts figures and List of Outstanding Cheques. (Ref: Control points No. 58, 105, 106, 107)</p> <p>0.04% & above or Rs.8.00 lakhs and above whichever is less = A5, B5, C5 0.03% to < 0.04% or Rs.6.00 lakhs to < Rs.8.00 lakhs whichever is less = A4, B4, C4 0.02% to < 0.03% or Rs.4.00 lakhs to < Rs.6.00 lakhs whichever is less = A3, B3, C3 < 0.02% or < Rs.4.00 lakhs whichever is less = A2, B2, C2 No Deviation = A1, B1, C1</p>
<p>(b) MH 8658 – Suspense Heads (% indicates %age of difference between BROADSHEET/ Register figures and ledger balances over the ledger balances). Deviation means difference between the ledger balances (accounts figure) and BROADSHEET/ Register figures. (Ref: Control points No.,92,105,106,107)</p> <p>0.04% & above or Rs.8.00 lakhs and above whichever is less = A5, B5, C5 0.03% to < 0.04% or Rs.6.00 lakhs to < Rs.8.00 lakhs whichever is less = A4, B4, C4 0.02% to < 0.03% or Rs.4.00 lakhs to < Rs.6.00 lakhs whichever is less = A3, B3, C3 < 0.02% or < Rs.4.00 lakhs whichever is less = A2, B2, C2 No Deviation = A1, B1, C1</p>
<p>(c) MH 7610 – Loans & Advances to Govt. servants, MH 8009 GPF, MH 8443 – Civil Deposits, MH 8550 – Civil Advances (% indicates %age of difference between BROADSHEET figures and ledger balances over the ledger balances). Deviation means difference between the ledger balances (accounts figure) and BROADSHEET figures. (Ref: Control points No.1, 72, 73,94,105,106,107)</p> <p>0.04% & above = A5, B5, C5 0.03% to < 0.04% = A4, B4, C4 0.02% to < 0.03% = A3, B3, C3 < 0.02% = A2, B2, C2 No Deviation = A1, B1, C1</p>
<p>(d) MH 8671 – Departmental Balances: (% indicates %age of difference between BROADSHEET/Register figures and ledger balances over the ledger balances). Deviation means difference between the ledger balances (accounts figure) and BROADSHEET/ Register figures. (Ref: Control points No. 105, 106, 107)</p> <p>0.04% & above = A5, B5, C5 0.03% to < 0.04% = A4, B4, C4 0.02% to < 0.03% = A3, B3, C3 < 0.02% = A2, B2, C2 No Deviation = A1, B1, C1</p>
<p>(e) MH 8672 – Permanent Advance: (Difference between the balance as per Register of Permanent Advance and ledger balances .(Ref: Control points No. 50,105, 106,107)</p> <p>> 0% = A5, B5, C5 0% = A1, B1, C1</p>
<p>(f) Loans: (% indicates %age of difference between Register figures and ledger balances over the ledger balances). Deviation means difference between the ledger balances (accounts figure) and Register figures. (Ref: Control points No. 54, 105, 106, 107)</p> <p>0.04% & above = A5, B5, C5 0.03% to < 0.04% = A4, B4, C4 0.02% to < 0.03% = A3, B3, C3 < 0.02% = A2, B2, C2 No Deviation = A1, B1, C1</p>

(B) Age-wise analysis of outstanding balances: (Ref: Control points No. 105, 106, 107)
<p>(a) Outstanding balances under various Major Heads pertaining to Pre-COMPACT period.</p> <p>1. Major Head - _____</p> <p>2. Major Head - _____</p> <p>3. Major Head - _____</p> <p>4. Major Head - _____</p> <p>Action not taken by PAO to reduce outstanding balance = A5, B5, C5</p> <p>Balance O/s but action taken by PAO to reduce the balance and a little progress has been achieved = A4, B4, C4</p> <p>Balance O/s and some progress has been made in reducing the balances but it is not wholly satisfactory = A3, B3, C3</p> <p>Balance O/s but there is satisfactory progress in reducing the balances = A2, B2, C2</p> <p>No balance outstanding = A1, B1, C1</p>
<p>(b) Outstanding balances pertaining to the period after implementation of COMPACT.</p> <p>1. Major Head - _____</p> <p>2. Major Head - _____</p> <p>3. Major Head - _____</p> <p>4. Major Head - _____</p> <p>1 year and more = A5, B5, C5</p> <p>8 months to less than 1 year old = A4, B4, C4</p> <p>6 months to less than 8 months old = A3, B3, C3</p> <p>4 months to less than 6 months old = A2, B2, C2</p> <p>< 4 months old = A1, B1, C1</p>

2. Marks: (Column 5)

Marks have been weighted in the ratio of 4:2:1 for the different categories of control points i.e. A, B and C respectively and will be allotted against the grades scored as under:

Category A		Category B		Category C	
Grade	Marks	Grade	Marks	Grade	Marks
A1	16	B1	8	C1	4
A2	12	B2	6	C2	3
A3	8	B3	4	C3	2
A4	4	B4	2	C4	1
A5	0	B5	0	C5	0

3. Overall grading of the auditee unit on the basis of the checklist:

The overall grading of the PAO will be based on the marks scored out of the maximum marks applicable against the control points in the checklist. The suggested grades are as follows.

A = 96% and above marks
B = 86% to 95% marks
C = 76% to 85% marks
D = 66% to 75% marks
E = 65% and below marks

Part - A

**IV. CHECKLIST FOR INTERNAL AUDIT OF
PAY & ACCOUNTS OFFICES
(USING COMPACT)**

Pay & Accounts Office _____
Ministry _____

Department/

Period of Audit _____
days)

Duration of Audit _____ *(working*

S.No	Checks	Res- ponse Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Section: A Administration & Establishment					
Pension, New Pension Scheme, Pre-Check, Permanent Advances, loans & GIA, Cheque.					
Sub-section – I Pension					
<u>‘A’ Category</u>					
1	Register of leave salary and pension contribution in Form CAM – 58 and Memorandum calling for particulars of Govt. servant placed on Foreign Service in CAM – 57? (Para 9.4.3; Para 9.5.4 of CAM)				Ref. Annexure VII of checklist
	Observation / Status				
	Yes, maintained and all the details including terms and conditions regarding the contributions noted.	A1			
	Memorandum issued regularly but details not forthcoming from the DDOs and matter taken up with higher authorities.	A2			
	Memorandum issued regularly but matter of non-receipt of details not taken up with higher authorities.	A3			
	Register maintained but memorandum not issued regularly	A4			
	No, Register not maintained/ no action has been initiated by PAO to ascertain details of officials on foreign service from the DDOs.	A5			

S.No	Checks	Res- ponse Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
2	Pension/ gratuity/family pension/ revision of pension accurate and finalized in time?				
	Observation / Status				
	Yes, PAO has issued PPO at least one month before date of retirement in all cases. All family pension cases/ revision of pension cases finalized within one month of receipt of the case.				
	All PPOs issued in time. All FP cases/ revision of pension cases finalized within two months of receipt of the case.				
	All PPOs issued in time. All FP cases/ revision of pension cases finalized within three months of receipt of the case.				
	PPOs issued in month of retirement. OR Family pension cases/ revision of pension cases delayed beyond three months OR inaccuracy noticed in even one case.	A5			
	<u>‘B’ Category</u>				
3	Penal interest is being charged on delayed receipt of foreign service contributions and regular correspondence is made in this regard (see correspondence file)? (Para 9.2.1 of CAM)				Ref. Annexure VII of checklist
	Observation / Status				
	Yes, penal interest recovered.				
	Regular correspondence is made for recovery of penal interest and considerable progress is made.				
	Recovery incomplete, but matter taken up with higher authorities.				
	Matter not taken up with higher authorities.				
	No, penal interest not recovered.				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
4	Register of Civil Advance? (Immediate relief) Appendix 2 of CCS (Pension) Rules				Ref. Annexure I of checklist
	Observation / Status				
	Yes maintained upto date with recoveries being monitored and balances tallied with DDS & R Heads ledger.				
	B1				
	Maintained up to date but balances not tallied with DDS & R Heads ledger.				
	B2				
	Maintained upto date but recoveries are not noted in a few cases.				
5	B3				Ref. Annexure VII of checklist
	All payments have been noted but recoveries have not been noted in most of the cases				
	B4				
	Not maintained				
	B5				
	Foreign service contributions received regularly and credited in correct head of account? (Para 9.6 of CAM)				
	Observation / Status				
	Yes, received regularly and credited in correct head of account?				
	B1				
	Yes, contributions received and credited irregularly but matter taken up by PAO regularly.				
	B2				
	No, not received regularly and PAO is not in active correspondence with the foreign employer./ contribution received but not credited into Govt. A/c in time.				
	B5				
	<u>‘C’ Category</u>				
6	Proper verification of the PPO number before saving of record in Pension Module has been done?				
	Observation / Status				
	Yes				
	C1				
	No	C5			

S.No	Checks	Res- ponse Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
7	Printout of Calculation Sheet, Gratuity Register, Commutation Register, PPO Register and Service Gratuity Register etc. generated from COMPACT and signed by AAO /PAO and maintained in separate folders?				
	Observation/ Status				
	Yes, done every month under attestation	C1			
	Yes, done in upto once in three months under attestation	C2			
	Yes, done irregularly at intervals of upto 6 months under attestation	C3			
	Yes, all printouts taken once a year under attestation	C4			
	No	C5			
8	List of Govt. Servants retiring within next 24 to 30 months is obtained from DDOs concerned? (Rule 56 of CCS Pension Rules)				
	Observation/ Status				
	Yes	C1			
	DDOs are requested by PAO for the list regularly, but DDOs not furnishing the same in time. Matter taken up with higher authorities.	C2			
	DDOs are requested by PAO for the list regularly, but DDOs not furnishing the same in time. Matter not taken up with higher authorities.	C3			
	No, not received regularly from DDOs and PAO has not initiated any regular correspondence in this regard.	C5			
9	New DA rates have been incorporated in DA rate master in Pension Module?				
	Observation / Status				
	Yes done in April and September each year (immediately upon issue of orders)	C1			
	No	C5			

S.No	Checks	Res- ponse Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
10	PAO has closed all pension cases as soon as the Pension case is finalized and gratuity & commutation bills were passed and paid to the individual?				
	Observation/ Status				
	Yes	C1			
	All the cases being reviewed and closed on weekly basis	C2			
	All the cases being reviewed and closed on fortnightly basis	C3			
	All the cases being reviewed and closed on monthly basis	C4			
	No	C5			
11	Text files of final pension cases meant for CPAO are sent regularly?				
	Observation / Status				
	Yes, sent every month within a week of month's close.	C1			
	Sent within a fortnight	C2			
	Sent within 3 weeks	C3			
	Sent within a month	C4			
	Delay of more than a month or not sent.	C5			

Sub Section –I of Section A – (Pension) (S.No. 1 to 11)

1		2.	
3.		4.	
Signature, Name & Designation of dealing hand (s)			
AAO in charge:			
PAO in charge:			
Marks		Audited by	
Max. Marks	80	Counter Checked by _____	
No. of NA			
Max Marks Applicable			
'A' Category Marks		Remarks of the Head of Party _____	
'B' Category Marks			
'C' Category Marks			
Total Marks Scored		Signature of Head of Party	

S.No	Checks	Res- ponse Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Sub-section – II New Pension Scheme					
‘A’ Category					
New Pension Scheme w.e.f. 31.3.2008 (CGA O.M. No. 1(7) (2003/TA/Part file/279 dated 2.9.2008):					
12	PAO is uploading subscriber-wise credits to New Pension Scheme Contribution Accounting Network (NPSCAN) & obtaining the transaction ID by the 25 th of each month?				
	Observation/ Status				
	Yes, as per rules	A1			
	Occasional delay in upload by upto 1 day (by 26 th)	A2			
	Occasional delay in upload by upto 2 days (by 27 th)	A3			
	Occasional delay in upload by upto 3 days (by 28 th)	A4			
	Upload Delayed regularly or delayed by more than 3 days.	A5			
13	Prompt remittance of contributions to the Trustee Bank through RTGS/NEFT is being done on the last working day of each month after tallying the figures uploaded with figures booked under ‘RAT’?				
	Observation/ Status				
	Yes, as per rules.	A1			
	No	A5			
14	Remittance through local cheque payable to the Trustee Bank is delivered to the local branch of the Trustee Bank by 26 th of each month marked NPB for the last working day of the month?				
	Observation/ Status				
	Yes, as per rules	A1			
	Occasional delay by upto 1 day (by 27 th)	A2			
	Occasional delay by upto 2 days (by 28 th)	A3			
	Occasional delay by upto 3 days (by 29 th)	A4			
	Delayed regularly or delayed by more than 3 days.	A5			

S.No	Checks	Res- ponse Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
15	Individual-wise account indicating the amounts of contributions paid to the Trustee Bank and the detail of remittance is being maintained vide Annexure V of the O.M. dated 2.9.2008?				
	Observation/ Status				
	Yes A1				
	No A5				
16	The PAO Registration No. and month to which the contributions pertain/ Transaction ID in NPSCAN has been mentioned in the NEFT/RTGS application form (in the remarks column) to be submitted to the banker or on the reverse of the cheque as well as in the forwarding letter?				
	Observation/ Status				
	Yes A1				
	No A5				
	<u>‘B’ Category</u>				
17	Particulars of remittances of contributions to the Trustee bank in the proforma prescribed in Annexure IV to the O.M dated 2.9.2008 is being noted?				
	Observation/ Status				
	Yes B1				
	No B5				
18	Instructions contained in CGA O.M. No.1(7)/ DCPS(NPS)/2009/TA/221 dated 2.7.2009 are being adhered to while allowing benefit of Additional Relief on death/disability of Government servants covered by the DCPS (NPS).				
	Observation/ Status				
	Yes B1				
	No B5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
19	Bill for drawal of matching contribution has also been supported by the schedules of recoveries in prescribed form?				
	Observation/ Status				
	Yes/ If not found attached, PAO has called for and obtained it. B1				
	No/ Scheduled not attached and PAO has not taken action for calling for it. B5				
20	Consolidated the information in the pension fund schedule received from various DDOs and forwarded the same in the prescribed form Annexure-VII to the Pr.AO by the 12 th of the month following the month to which the credit pertains?				
	Observation/ Status				
	Occasional delay by 1 day B1				
	Occasional delay by 2 days B2				
	Occasional delay by 3 days B3				
	Occasional delay upto a week B4				
	Delay by more than a week or delayed regularly. B5				
21	On receipt of separate salary bills in respect of Govt. servants joining service on or after 1.1.2004, PAO has, after passing the bill and making payment, detached one set of schedules relating to Pension contributions and utilized the same for posting the credits of contribution in detailed ledger account of the individual.				
	Observation/ Status				
	Yes. No delay in posting ledger. B1				
	Delay in posting ledger upto 1 month				
	Delay in posting ledger upto 2 months B3				
	Delay in posting ledger by more than 2 months B5				

S.No	Checks	Res- ponse Y/N/ NA	Grade	Marks Scored	Remarks										
(1)	(2)	(3)	(4)	(5)	(6)										
22	<div>CDDOs/DDOs have deducted the contribution for pension scheme equal to 10% of basic pay plus DA from the pay of each Govt. servant every month and prepared a recovery schedule in duplicate in the prescribed form Annexure II.</div> <div>Observation/ Status</div> <table><tr><td>Yes, as per rules</td><td>B1</td></tr><tr><td>Occasional mistake in rate of contribution but corrective action taken by PAO.</td><td>B2</td></tr><tr><td>No./ Regular mistakes in rate of contribution and PAO has not taken any action in this regard.</td><td>B5</td></tr></table>	Yes, as per rules	B1	Occasional mistake in rate of contribution but corrective action taken by PAO.	B2	No./ Regular mistakes in rate of contribution and PAO has not taken any action in this regard.	B5								
Yes, as per rules	B1														
Occasional mistake in rate of contribution but corrective action taken by PAO.	B2														
No./ Regular mistakes in rate of contribution and PAO has not taken any action in this regard.	B5														
	<u>‘C’ Category</u>														
23	<div>PAO has registered itself and NCDDOs with NSDL through submission of the prescribed forms? (As per instructions given in O.M. dated 2.9.2008)</div> <div>Observation/ Status</div> <table><tr><td>Yes, as per rules.</td><td>C1</td></tr><tr><td>No.</td><td>C5</td></tr></table>	Yes, as per rules.	C1	No.	C5										
Yes, as per rules.	C1														
No.	C5														
24	<div>Alphabetical Index Register in Annexure III indicating PRAN numbers allotted to each subscriber is being maintained?</div> <div>Observation/ Status</div> <table><tr><td>Yes maintained and up to date.</td><td>C1</td></tr><tr><td>Maintained but not updated for last 1 month.</td><td>C2</td></tr><tr><td>Maintained but not updated for last 2 months.</td><td>C3</td></tr><tr><td>Maintained but not updated for last 3 months.</td><td>C4</td></tr><tr><td>No</td><td>C5</td></tr></table>	Yes maintained and up to date.	C1	Maintained but not updated for last 1 month.	C2	Maintained but not updated for last 2 months.	C3	Maintained but not updated for last 3 months.	C4	No	C5				
Yes maintained and up to date.	C1														
Maintained but not updated for last 1 month.	C2														
Maintained but not updated for last 2 months.	C3														
Maintained but not updated for last 3 months.	C4														
No	C5														
25	<div>Registration of new employees with NSDL and notifying NSDL about the changes w.e.f the date NSDL starts registering employees is being done?</div> <div>Observation/ Status</div> <table><tr><td>Yes</td><td>C1</td></tr><tr><td>No</td><td>C5</td></tr></table>	Yes	C1	No	C5										
Yes	C1														
No	C5														

Sub Section –II of Section A – (New Pension Scheme) (S.No. 12 to 25)

1		2.	
3.		4.	
Signature, Name & Designation of dealing hand (s)			
AAO in charge:			
PAO in charge:			
Marks		Audited by	
Max. Marks	140		
No. of NA		Counter Checked by _____	
Max Marks Applicable			
‘A’ Category Marks		Remarks of the Head of Party _____ _____	
‘B’ Category Marks			
‘C’ Category Marks			
Total Marks Scored		Signature of Head of Party	

S.No	Checks	Res- ponse Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Sub-Section – III Pre-check					
<u>‘A’ Category</u>					
26	Transfer Entries not prepared for posting of pre-check vouchers?				This is to check whether bills are being passed outside COMPACT.
	Observation/ Status				
	Yes	A1			
	No	A5			
27	Objection Book in form CAM – 26 and details of objection and AC Bills noted as per CAM? (Para 17.12.1 to 17.12.9 and 4.19.2 of CAM)				Ref. Annexure X of checklist
	Observation/ Status				
	Yes. Monthly closing done items being cleared regularly.	A1			
	Yes. Monthly closing done but inspite of regular correspondence a few items remains unsettled.	A2			
	Yes. Monthly closing done but inspite of regular correspondence, many of the items not settled but matter taken up with higher authorities.	A3			
	OB maintained but monthly closing not done and many items not settled inspite of correspondence with concerned DDOs.	A4			
	OB not maintained/ monthly closing not done and items are outstanding and PAO has not initiated correspondence with the DDOs to get the items settled.	A5			
28	All the vouchers have been cancelled and stamped as ‘paid’ to avoid duplicate payments? (Rule 59(2) of R&P Rules)				(Here sample size has been taken as 500 vouchers approximately)
	Observation/ Status				
	Yes, in all the samples checked.	A1			
	Not done in less than 0.2% of the sample cases	A3			
	Not done in 0.2% or more of the sample cases	A5			

S.No	Checks	Res- ponse Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
29	Vouchers for purchase of stores bear the stock entry certificate? (Certificate included in form GAR 29)				
	Observation/ Status				
	Yes, in all the samples checked.				
	Not done in less than 0.2% of the sample cases				
	Not done in 0.2% or more of the sample cases				
30	All the contracts / agreements for works entered into by the departmental authorities on behalf of the Govt. is carefully examined by the PAO? (Para 4.31 of CAM)				(Here sample size has been taken as 500 vouchers approximately)
	Observation/ Status				
	Yes, no deviations from contract/ agreement have been allowed by the PAO without approval of competent authority in any of the samples checked.				
	Unapproved deviations from contract/ agreement allowed even in a single case.				
31	Payments made in excess of the contract rates are made with the written approval of the competent financial authority? (Para 4.31.4 of CAM)				(Here sample size has been taken as 500 vouchers approximately)
	Observation/ Status				
	Yes, no payments made in excess of the contract rates without approval of competent authority in any of the samples checked.				
	Even a single payment made in excess of the contract rates without the written approval of the competent financial authority.				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
32	Careful scrutiny is ensured to see that the expenditure sanctioned and incurred by an officer does not exceed the amount for which powers have been delegated to him by the competent authority? (Para 4.4.2 of CAM)				
	Observation/ Status				
	Yes, no case of expenditure in excess of powers delegated noticed in the sample cases.				
	Expenditure in excess of powers delegated noticed in 0.2% of the sample cases				
	Expenditure in excess of powers delegated noticed in 0.2% to 0.3% of the sample cases.				
	Expenditure in excess of powers delegated noticed in more than 0.3% and upto 0.4% of the sample cases.				
	Expenditure in excess of powers delegated noticed in in more than 0.4% of the sample cases				
33	Copies of sanctions of competent authority are being received from the CDDOs in respect of advances paid by them? (Para 3.1.3 of CAM)				
	Observation/Status				
	Yes, as per rules				
	Not received in a few cases, but matter taken up by PAO promptly				
	Not received and PAO has not taken up the matter with the concerned CDDO.				
<u>'B' Category</u>					
34	First voucher No., last voucher No. and any one random voucher for the month physically matches with the COMPACT (Classification, Amount etc.)?				
	Observation/ Status				
	Yes				
	No				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
35	Voucher number generated by COMPACT in r/o Pre-check bills passed, being enfaced on the bills?				(Here sample size has been taken as 500 vouchers approximately)
	Observation/ Status				
	Yes, in all the samples checked.	B1			
	Not enfaced in less than 0.2% of the sample cases	B2			
	Not enfaced in 0.2% to 0.4% of the sample cases	B3			
	Not enfaced in 0.4% to 0.6% of the sample cases	B4			
	Not enfaced in more than 0.6% of the sample cases	B5			
36	All budget allocation made by IFU section are entered correctly in DDO allocation form provided in Budget module in exact rupee for current financial year?				
	Observation/ Status				
	Yes	B1			
	No	B5			
37	Establishment Check Register in form CAM – 24? (Para 4.11.4 of CAM)				
	Observation/ Status				
	Yes and no case of payment of salary in excess of sanctioned strength.	B1			
	Not maintained or maintained but salary has been paid in excess of sanctioned strength	B5			
38	Intimation of the total No.of cheques issued on the last day, amount thereof, and the number and amount of the last cheque under each category is received from the CDDOs at the end of the financial year? (Para 3.3.3 of CAM)				
	Observation/ Status				
	Yes by 1 st working day of April	B1			
	By 2 nd or 3 rd working day of April	B2			
	By 4 th – 5 th working day of April	B3			
	By 5 th working day of April	B4			
	No/ received beyond the first five working days of April.	B5			

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
39	Each voucher bears a proper pay order of the DDO, specifying in words as well as in figures, the amount payable? (Rule 59 of CGA (R & P) Rules 1983)				
	Observation/ Status				
	Yes, in all the samples checked.				
	Not found in less than 0.2% of the sample cases				
	Not found in 0.2% to 0.4% of the sample cases				
	Not found in 0.4% to 0.6% of the sample cases				
	Not found in more than 0.6% of the sample cases				
40	All vouchers bear valid dated acknowledgements of the payees for the payment made? (Rule 56 of R&P Rules)				
	Observation/ Status				
	Yes, in all the samples checked.				
	Not done in less than 0.2% of the sample cases				
	Not done in 0.2% or more of the sample cases				
41	Register of Civil Advance? (Other Departmental Advances)				Ref. Annexure I of Checklist
	Observation/ Status				
	Yes. Maintained and reconciled with DDS & R Heads Ledger and recovery/adjustments monitored regularly.				
	Maintained and recovery/ adjustments monitored but differences between figures of Register and DDS& R Heads ledger. PAO has taken efforts to locate the differences and reconcile the same.				
	Maintained and recovery/ adjustments monitored but differences between figures of Register and DDS& R Heads ledger remain un-reconciled.				
	Maintained but differences remain un-reconciled.				
	Not maintained				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
42	Careful scrutiny is made to ensure that purchases are not split to avoid obtaining sanction of the higher competent authority? (Para 4.33.1 (vi) of CAM)				
	Observation/ Status				
	Yes, no case of split purchase noticed in any of the samples checked.				
	Split purchases noticed in less than 0.2% of the sample cases				
	Split purchases noticed in 0.2% to 0.3% of the sample cases.				
	Split purchases noticed in more than 0.3% and upto 0.4% of the sample cases.				
	Split purchases noticed in more than 0.4% of the sample cases				
43	List of Payments Received from CDDO in Form CAM 21? (Para 3.4.3 of CAM)				Ref. Annexure I of checklist
	Observation/ Status				
	Yes, Regularly received as per rules. By 9 th , 16 th , 23 rd , 22 nd to end of month – daily and last day's scroll by 3 rd of following month and action taken by PAO for reconciliation as per para 1.9 of CAM.				
	Delay in receipt of LOPs by one or two days, but PAO has taken up the cases of delay immediately to obtain the LOPs from the CDDO concerned and acted upon the LOPs received promptly.				
	Frequent delays in receipt of LOPs/ missing vouchers/ etc. but PAO has taken up the matter with the CDDO/higher authorities.				
	Frequent delays in LOP but PAO has acted upon all the LOPs received promptly.				
	LOPs not received frequently and PAO has not taken any action to obtain the same/ not acted upon the LOPs received by him.				

S.No	Checks	Res- ponse Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
44	Prior approval of CGA obtained for delegating powers to draw cheques for works and ancillary payments to CDDOs (other than executive engineers) working on the Public Works System? (Para 3.1.3 of CAM)				
	Observation/Status				
	Yes, in all cases	B1			
	No.	B5			
45	CDDOs are not making payment of bills other than the following categories of bills: (a) Pay & allowances including wages and medical claims –both advances and final bills. (b) Travel expenses (c) Office contingencies (d) Advances from provident funds for all categories. (e) Withdrawals and final withdrawals from GPF for MTS employees. (f) Payments arising under DLIS to MTS employees. (g) All short term loans and advances to government servants (Para 3.1.3 of CAM)				
	Observation/ Status				
	Yes, as per rules	B1			
	Some inadmissible categories paid by CDDO, but PAO has immediately brought this to the attention of CDDO and higher authorities.	B3			
	No.	B5			
46	Validity of sanctions are being verified? (Rule 30 & 31 of GFR 2005)				
	Observation/Status				
	Yes, in all cases	B1			
	No. (Invalid sanction noticed in even one sample case)	B5			

S.No	Checks	Res- ponse Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
‘C’ Category					
47	Bill Diary in CAM 4 (Para 2.2.1 of CAM)				
	Observation/ Status				
	Yes, maintained in prescribed form and all columns filled in properly by the counter clerk clearly and neatly.	C1			
	Yes, all details are filled in but do not match the columns exactly or the bill diary is maintained in a ruled register.	C2			
	Not maintained or the details are incomplete.	C5			
48	Permanent advances are being used only for meeting authorized contingent expenses? (Rule 291 of GFR 2005; Para 10.12 of CAM)				
	Observation/Status				
	Yes, in all cases	C1			
	No. (in case of even one deviation in the sample cases)	C5			
49	Printout of Token Issue Register, Details of Bills returned, Cheque Drawn Register, Cheque Memo Register, Cheque Issue Register, Budget Overridden Bills, Expenditure Control Register, DDO-wise allocation listings etc. being generated from COMPACT and signed by AAO and PAO and kept in separate folders.				
	Observation/ Status				
	Yes, done every month under attestation	C1			
	Yes, done in upto once in three months	C2			
	Yes, done irregularly at intervals of upto 6 months	C3			
	Yes, all printouts taken once a year	C4			
	No	C5			

Sub Section –III of Section A – (Pre-check) (S.No. 26 to 49)

1.		2.	
3.		4.	
Signature, Name & Designation of dealing hand (s)			
AAO in charge:			
PAO in charge:			
Marks		Audited by	
Max. Marks	244		
No. of NA		Counter Checked by _____	
Max Marks Applicable			
‘A’ Category Marks		Remarks of the Head of Party _____ _____	
‘B’ Category Marks			
‘C’ Category Marks			
Total Marks Scored		Signature of Head of Party	

S.No	Checks	Res- ponse Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Sub-section – IV: Permanent Advances, Grants & Loans.					
‘A’ Category					
50	Grants/ Loans are not being released to grantees who fail to furnish the utilization certificates within the prescribed time? (Rule 209, 226 (2)(vii), of GFR 2005)				Ref. Annexure VIII of checklist
	Observation/Status				
	Receipt of formal utilization certificates in respect of conditional grants are watched through the Register of Grants-in-aid and correspondence is taken up by the PAO to call for pending utilization certificates and in case of non-receipt of UCs, further grants not released to the grantees by the PAO.	A1			
	Receipt of UC is not watched by the PAO/ correspondence is not initiated by PAO to obtain pending UCs/ grants have been released to grantees who have failed to furnish the UCs.	A5			
51	Grants are not being paid in excess of actual requirement of the grantee for the financial year or for a period of one year from the date of issue of the letter sanctioning the grant? (Para 4.27.4 of CAM)				
	Observation/Status				
	Yes	A1			
	No	A5			

S.No	Checks	Res- ponse Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
<u>‘B’ Category</u>					
52	Checked from sanctions that assets acquired by the grantee institutions wholly or substantially out of Govt. grant are not disposed off (except for condemned or obsolete items) without prior sanction of Govt.? (Rule 209(6)(v) of GFR 2005)				
	Observation/Status				
	Yes	B1			
	No	B5			
53	Register of Permanent Advance in CAM – 61 and balances tallied with figures as per DDS&R Heads Ledger. (Para 10.12.2 and 10.12.4 of CAM)				Ref. Annexure I of checklist
	Observation and Status				
	Yes. Maintained and reconciled with DDS & R Heads Ledger and increase and decrease in permanent advances carefully monitored and promptly noted down in the register.	B1			
	Maintained and reconciled with DDS & R Heads Ledger but increase and decrease in permanent advances during the financial year are not being noted down promptly.	B2			
	Maintained but differences remain un-reconciled.	B4			
	Not maintained	B5			
54	Acceptances of permanent advances lying with them as on 31 st of March are received from Departmental Officers with whom advances are lying, in the month of April each year? (Para 10.12.4 of CAM)				
	Observation/Status				
	Received before 30 th of April	B1			
	Received by 10 th of May	B2			
	Received by 20 th of May	B3			
	Received by before 31 st of May	B4			
	Not received or Recd. after May	B5			

S.No	Checks	Res- ponse Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
55	Register of Grants-in-aid in form CAM – 28. (Para 4.27.2 of CAM)				Ref. Annexure VIII of checklist
	Observation/Status				
	Maintained in prescribed form and all sanctions noted under proper attestation and the bills received against such sanctions submitted after exercising necessary checks, along with the register and the fact of passing of the bill noted therein.	B1			
	Not in prescribed form but all sanctions noted under proper attestation and the bills received against such sanctions submitted after exercising necessary checks, along with the register and the fact of passing of the bill noted therein	B3			
	Not maintained/ all details not given.	B5			
56	Register of Loans in CAM 29? (Para 4.29.1 of CAM)				Ref. Annexure I of checklist
	Observation/Status				
	Register in proper format and all details correctly filled in, correctness of interest recovered by DDO and confirmation of the correctness of balances done and discrepancies, if any, rectified promptly. Balances tallied with DDS& R Heads ledger.	B1			
	Register is not in proper format. But all other work done as per above observation.	B2			
	Same as above but rectification of discrepancy is not done inspite of regular correspondence by PAO.	B3			
	Not maintained/ details not up to date or incorrect/ correctness of interest and correctness of balances is not checked by the PAO/ no correspondence initiated by PAO. Balances not tallied with DDS & R Heads ledger	B5			

Sub Section –IV of Section A – (Permanent Advances, Grants & Loans) (S.No. 50 to 56)

1		2.
3.		4.
Signature, Name & Designation of dealing hand (s)		
AAO in charge:		
PAO in charge:		
Marks		Audited by
Max. Marks	72	
No. of NA		Counter Checked by _____
Max Marks Applicable		
‘A’ Category Marks		Remarks of the Head of Party _____ _____
‘B’ Category Marks		
‘C’ Category Marks		
Total Marks Scored		Signature of Head of Party

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Sub-section – V Cheque					
‘A’ Category					
57	Instructions regarding custody of cheque books diligently observed by the PAO & Six-monthly physical verification of cheque books (in April and October) is done and a certificate to this effect recorded in the Stock Register of Cheque Books -Form CAM -1? (Appendix 3 to Para 1.4.3 and Para 3.5 of CAM) and (Appendix 3 (11) to Para 1.4.3 of CAM)				
	Observation/Status				
	Yes, as per rules	A1			
	Yes, but physical verification found to have been delayed occasionally by upto a month.	A2			
	Yes, but physical verification found to have been delayed occasionally by up to 3 months	A3			
	Physical verification being conducted on annual basis.	A4			
	Not conducted./ conducted at intervals of more than a year.	A5			
58	Bank being intimated of the details of a cheque book in form CAM 3 before the same is brought into use? (Appendix 3 (12) to Para 1.4.3 of CAM)				
	Observation/Status				
	Yes	A1			
	No/ intimation is sent after cheque book is brought into use.	A5			

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
59	Specimen signature of officer authorized to draw cheque has been sent to bank, all cheques are crossed (except for ‘B’ Category cheques), transparent stickers are fixed on the amount in figures, MICR band area is kept clear of stamp or writing, and Cheque books printed on standard quality paper from Govt. Security Press, Nasik in case of account with Public Sector Bank? (CGA OM No. S-11012/3(1)/ Railway/Fraud/ 2008/RBD/396 dt. 16.3.2009)				
	Observation/Status				
	Yes	A1			
	No	A5			
60	Action taken in case of time-barred cheques and loss of cheque? (Para 2.5, 2.4 and 3.5.1(x) of CAM)				Ref. Annexure V of checklist
	Observation/Status				
	Action initiated by PAO within a month of expiry of currency of a cheque and within a week of receipt of request for issue of fresh cheque in lieu of lost cheque.	A1			
	Action initiated by PAO within 2 months of expiry of currency of a cheque and within 2 weeks of receipt of request for issue of fresh cheque in lieu of lost cheque.	A2			
	Action initiated by PAO within 3 months of expiry of currency of a cheque and within 3 weeks of receipt of request for issue of fresh cheque in lieu of lost cheque.	A3			
	Action initiated by PAO within 4 months of expiry of currency of a cheque and within a month of receipt of request for issue of fresh cheque in lieu of lost cheque.	A4			
	Action on time-barred cheques/ lost cheques not taken within 4 months and within 1 month respectively.	A5			

S.No	Checks	Response (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
61	Penal Interest on delayed remittances by banks charged and recovered? (Para 13 of Appendix 2 of chapter 1 of CAM, and Para 15.20.2 & 15.20.3 of CAM)				Ref. Annexure XII of Checklist
	Observation/Status				
	Yes, penal interest recovered.				
	Regular correspondence is made for recovery of penal interest and considerable progress is made.				
	Recovery incomplete, but matter taken up with higher authorities.				
	Matter not taken up with higher authorities although PAO is in regular correspondence with the bank.				
	No, penal interest not recovered/ PAO has not initiated any correspondence for recovery.				
<u>‘B’ Category</u>					
62	"Accounts Officer's Check Register" maintained personally by the PAO in Form CAM 15? (Para 2.7.5 of CAM)				Ref. Annexure I, V of checklist
	Observation/Status				
	Yes, maintained personally by the PAO. Encashment and balance of unpaid cheques at the the end of month reconciled every month with the list of outstanding cheques and outstanding balance under the Suspense Head "PAO- Cheques" and tallied with DDS& R ledger.				
	Yes, but reconciliation is done at intervals of upto 2 months occasionally.				
	Yes, but reconciliation is done at intervals of upto 2 months frequently				
	Yes, but reconciliation is done at intervals of upto 3 months.				
	Not maintained by PAO personally/ reconciliation is done at intervals of more than 3 months.				

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
63	No delay in issue of Letters of Credit (LOC) in favour of the CDDO? (Para 3.2.1 of CAM)				
	Observation/Status				
	Yes, LOC issued within 2 days of receipt of request from DDO	B1			
	Occasional delay by upto 3 days	B2			
	Occasional delay by upto 4 days	B3			
	Occasional delay by upto 5 days	B4			
	Frequent delays or delay by more than 5 days in any one instance.	B5			
‘C’ Category					
64	All bills passed and cheques issued in absence of PAO by a Junior Officer who was authorized to sign cheques when the PAO was on leave, were reviewed by PAO on resumption of duty and a certificate in this regard furnished to the Principal Accounts Office. (Para 1.4.6 of CAM)				
	Observation/Status				
	Yes	C1			
	No.	C5			
65	Register of Requisition of Bank Drafts in form CAM – 12? (Para 2.3.4 of CAM)				
	Observation/Status				
	Yes maintained with full details.	C1			
	No	C5			
66	Printout of Register of Valuables taken from COMPACT and duly signed by the AAO and cases of delay encashment of the valuables is being taken up with the bank and other higher authorities? (Para 1.11 of CAM)				Ref. Annexure VI of checklist
	Observation/ Status				
	Yes, done every month under attestation	C1			
	Yes, done in upto once in three months	C2			
	Yes, done irregularly at intervals of upto 6 months	C3			
	Yes, all printouts taken once a year	C4			
	No	C5			

Sub Section –V of Section A – (Cheque) (S.No. 57 to 66)

1	2.
3.	4.
Signature, Name & Designation of dealing hand (s)	
AAO in charge:	
PAO in charge:	
Marks	
Max. Marks	112
No. of NA	Audited by
Max Marks Applicable	Counter Checked by _____
‘A’ Category Marks	
‘B’ Category Marks	Remarks of the Head of Party _____
‘C’ Category Marks	_____
Total Marks Scored	Signature of Head of Party

Section A (S.No. 1 to 66)

Maximum Applicable Marks for Section _____

Marks Scored _____

Signature of Head of Party _____

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Section – B					
General Provident Fund					
<u>‘A’ Category</u>					
67	Opening balance of all GPF subscribers have been fed before starting GPF module using “Capture Opening Balance” option?				
	Observation/ Status				
	Yes verified opening balances have been fed in all cases.	A1			
	Incomplete in 5 out of 250 cases	A2			
	Incomplete in 10 out of 250 cases	A3			
	Incomplete in 15 out of 250 cases	A4			
	Incomplete in more than 15 out of 250 cases.	A5			
68	GPF Transfer-in and Transfer-out cases are carried out through the package and there is no undue delay in carrying out the transfers? (Govt. of India Decision vide G.I. M.F.(CGA),O.M.No.10(2)/97/TA/671-731 dated 2.7.1997 below Rule 35 of GPF Rules)				
	Observation/ Status				
	Yes all cases (at least 98%) carried out through the package within a week of receipt of transfer details/ representation.	A1			
	All of the transfer cases attended to within 2 weeks of receipt of transfer details/ representation	A2			
	All of the transfer cases attended to within 3 weeks of receipt of transfer details/ representation.	A3			
	All of the transfer cases attended to within a month of receipt of transfer details/ representation.	A4			
	More than 2% of the transfer cases attended to after a month of receipt of transfer details/ representation OR even if a single transfer case is pending for more than three months.	A5			

S.No	Checks	Response (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
69	Broadsheets (other than MTS) closed and squared annually and progressive totals tallied with DDS & R Heads ledger?				Ref. Annexure I, III of checklist
	Observation/ Status				
	Yes, broadsheets closed and progressive balances tallied with ledger before issue of statement.				
	Yes, broadsheets closed and yearly balances tallied with ledger before issue of statement.				
	No/ yearly balances not tallied.				
70	Broadsheets (group 'D') maintained DDO-wise and Reconciled with quarterly statements of Dr and Cr received from DDO and totals tallied with figures booked by compilation?				Ref. Annexure I, III of checklist
	Observation/ Status				
	Yes				
	No				
71	Ledger Posting upto date (by the end of the month following the month of transaction) and annual statements in CAM -49 issued in time and no debit is missing? (Para 6.9.2 of CAM)				Ref. Annexure III, IV of checklist
	Observation/ Status				
	Ledger posting upto date in all cases and all statements issued by 31 st of July. No debit missing.				
	Ledger posting delayed by upto a month on one occasion but annual statements issued by 31 st July. No debit missing.				
	Ledger posting delayed by upto a month on maximum 2 occasions but annual statements issued by 31 st July. No debit missing				
	Ledger posting delayed by upto a month on maximum 3 occasions but annual statements issued by 31 st July. No debit missing				
	Ledger posting delayed on more than 3 occasions OR annual statement issued after 31 st July OR missing debit noticed in even a single case.				

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
<u>‘B’ Category</u>					
72	Nominations received, accepted and noted in General Index Register (CAM-44) and physical verification of nominations conducted? (Para 6.2.2; 6.7.5 of CAM)				
	Observation/ Status				
	Yes, in all sample cases. And physical verification of nominations conducted every three years regularly.	B1			
	Nominations not received in some cases inspite of repeated correspondence but PAO has reviewed and physically verified the nominations available with him.	B3			
	General index register not maintained/ physical verification of nominations not conducted/ PAO has not initiated correspondence to obtain the nominations.	B5			
73	All columns of the GPF ledger i.e. Account Number allotment/General Information etc. verified and complete in all respects?				Sample size taken as 250 or more
	Observation/ Status				
	Yes, complete in all cases	B1			
	Incomplete in 5 out of 250 cases	B2			
	Incomplete in 10 out of 250 cases	B3			
	Incomplete in 15 out of 250 cases	B4			
	Incomplete in more than 15 out of 250 cases.	B5			
74	Previous consolidated advance details of subscribers have been fed using the “Advance Detail for the first time” form before passing any current advance bill?				
	Observation/ Status				
	Yes, fed in all cases	B1			
	Not fed in 5 out of 250 cases	B2			
	Not fed in 10 out of 250 cases	B3			
	Not fed in 15 out of 250 cases	B4			
	Not fed in more than 15 out of 250 cases.	B5			

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
75	GPF Final Payment cases are made through the package?				
	Observation/ Status				
	Yes in all cases.				
	No				
‘C’ Category					
76	“Difference Sheet” with valid reasons has been prepared where there is a difference between monthly broadsheet figures and monthly compilation figures for both Drs & Crs.				Ref. Annexure III of checklist
	Observation/ Status				
	Yes				
	No				
77	Register of Missing Debits and Credits in Form CAM 50? (pre-deptt. cases) (Para 6.10 of CAM)				Ref. Annexure III of checklist
	Observation/ Status				
	Yes				
	No				
78	Printout of Ledger Card, Broadsheet, Advance/withdrawal for DDO Register, Conversion of Advances to Withdrawals register, DLIS Register, General Index Register, Final Payment Register, Missing Dr/Cr Register, Proforma Adjustment Register, Transfer-in Register, Transfer-out Register, Transfer out Advices, Recast Sheets etc. generated from COMPACT and signed by AAO/PAO and kept in separate folders?				
	Observation/ Status				
	Yes, done every month under attestation				
	Yes, done in upto once in three months				
	Yes, done irregularly at intervals of upto 6 months				
	Yes, all printouts taken once a year				
	No				

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
79	GPF Account of subscriber has been closed after the user has given consent through account closing form?				
	Observation/ Status				
	Yes in all cases	C1			
	No (if not done in even 1 of the sample cases)	C5			

Section –B (General Provident Fund) (S.No. 67 to 79)

1		2.	
3.		4.	
Signature, Name & Designation of dealing hand (s)			
AAO in charge:			
PAO in charge:			
Marks		Audited by	
Max. Marks	128		
No. of NA		Counter Checked by _____	
Max Marks Applicable			
‘A’ Category Marks		Remarks of the Head of Party _____ _____	
‘B’ Category Marks			
‘C’ Category Marks			
Total Marks Scored		Signature of Head of Party	

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Section – C					
Compilation/ Accounts, Deposits, DDS& R Heads, Re-appropriation, Inter-Govt. transactions, Receipt reconciliation					
	Sub-section – I				
	Compilation/ Accounts				
	<u>‘A’ Category</u>				
80	CDDO data from CDDO2PAO is being incorporated in voucher incorporation regularly?				
	Observation/ Status				
	Yes	A1			
	No	A5			
81	All challans pertaining to CDDOs have been entered challan number-wise in Challan Entry form under sub-module challans?				
	Observation/ Status				
	Yes, all CDDO challans entered and no case is generated in ‘only in scroll report’.	A1			
	All challans in respect of the receipts cases appearing in ‘only in scroll’ report have been promptly obtained by the PAO and entered in challan entry form.	A2			
	Most of the challans in respect of the receipts cases appearing in ‘only in scroll’ report have been obtained by the PAO from CDDO and entered in challan entry form. PAO is in correspondence for the remainder.	A3			
	Many Challans have not been received from the CDDO inspite of repeated correspondence by PAO with CDDO .	A4			
	No action initiated by PAO to obtain challan and enter the same	A5			
82	Number of CDDO vouchers entered as per the MIS-8 is physically equal to this number?				
	Observation/ Status				
	Yes	A1			
	No	A5			

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
83	Register of PSB Suspense/ RB Deposits in Form CAM – 17 maintained and Gross amount derived from monthly statements of disbursements and receipts received from the banks tallies with the figures of the Register and certificate recorded in the register? (Para 1.9.5; 1.9.8 of CAM)				
	Observation/ Status				
	Yes, Register figures tallies with bank figures and certificate recorded in register.	A1			
	No, but differences have been located and action initiated to settle the difference.	A3			
	No and action has not been taken to locate and settle the difference.	A5			
84	Reconciliation of bank scrolls is done as per procedure laid down under Revised Scheme of Reporting, Accounting & Reconciliation of Expenditure Accounts transactions as amended from time to time? (Para 13.4 (i) to (x) of CAM)				
	Observation/ Status				
	Yes	A1			
	No	A5			
85	Register of amounts put through maintained in CAM 69 and 70? [Para 13.6 (x) & 13.6 (xi) respectively of CAM]				
	Observation/ Status				
	Yes	A1			
	No	A5			

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
86	Broadsheet of PAO Suspense in CAM 64 for settlement of inward and outward claims? (Para 8.3.4 of CAM)				Ref. Annexure I of checklist
	Observation/ Status				
	Yes, maintained in form and there is no difference between the figures of broadsheet and DDS & R Heads Ledger.	A1			
	Maintained but there is difference of less than 0.02% over the ledger balance and PAO is in active correspondence to reduce the old outstanding balances.	A2			
	Maintained but there is difference of 0.02% to less than 0.03% over the ledger balance and PAO is in active correspondence to reduce the old outstanding balances.	A3			
	Maintained but there is difference of 0.03% to less than 0.04% over the ledger balance and PAO is in active correspondence to reduce the old outstanding balances.	A4			
	Not maintained/ there is difference of more than 0.04% / PAO has not initiated action or correspondence to reduce old outstanding balance.	A5			
87	Broadsheets of Long Term Advances in Form CAM- 30 and monthly closing done?				
	Observation/ Status				
	Maintained in prescribed form and monthly verification indicating progressive differences & reconciliations submitted to PAO by 20 th of second succeeding month regularly.	A1			
	Maintained in prescribed form and monthly verification indicating progressive differences & reconciliations submitted to PAO after some delay occasionally	A2			
	Maintained in prescribed form and monthly totals worked out but reconciliation not done.	A4			
	Work in broadsheet in excessive arrears	A5			

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
88	B/S of Long Term Advances closed and squared annually & progressive totals tallied with DDS & R Heads ledger?				Ref. Annexure I of checklist
	Observation/ Status				
	Yes, no difference between broadsheet and DDS & R Heads ledger.	A1			
	Yes, but differences of less than 0.02% exist and PAO has initiated action to rectify the same.	A2			
	Yes, but differences of 0.02% to less than 0.03% exist and PAO has initiated action to rectify the same.	A3			
	Yes, but differences of 0.03% to less than 0.04% are there and PAO has initiated action to rectify the same.	A4			
	Broadsheet not squared and reconciled with DDS& R Heads ledger/ differences of 0.04% and more appear/ PAO has not taken action to rectify differences.	A5			
89	Cases of obtaining debit from other office and passing on debit to other office (HBA, MCA,OMCA etc.) promptly attend to?				
	Yes all cases attended to within a week of receipt of transfer details/ representation.	A1			
	Cases attended to within 2 weeks of receipt of transfer details/ representation	A2			
	Cases attended to within 3 weeks of receipt of transfer details/ representation.	A3			
	Cases attended to within a month of receipt of transfer details/ representation.	A4			
	More than 5% of the cases attended to after a month of receipt of transfer details/ representation OR even if a single case is pending for more than three months.	A5			

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
<u>‘B’ Category</u>					
90	No. of payment and receipt scrolls entered is equal to the number as shown in the MIS 8 and the total amount of scrolls also matches?				
	Observation/ Status				
	Yes	B1			
	No	B5			
91	Adequate justification ³ / reasons exist for cheques/ challans shown outstanding?				
	Observation/ Status				
	Yes	B1			
	No	B5			
92	PAO is receiving by the end of the first week of the following month a monthly statement of amounts put through (in form as per Annexure – IV/ Annexure – VI to the Revised Scheme of Reporting, Accounting & Reconciliation of Expenditure Accounts transactions (in para 13.6 (viii) of CAM).				
	Observation/ Status				
	Yes	B1			
	Statement received after due date occasionally and PAO has taken up the matter with the concerned authorities.	B3			
	Statement delayed frequently and PAO has not taken up the matter with higher authorities.	B5			
93	Correctness of the amounts put through by the RBI CAS Nagpur to the accredited bank is being verified. (Para 13.1 of CAM)				
	Observation/ Status				
	Yes	B1			
	No	B5			
94	Amounts of less/ excess put-through by the RBI is reconciled.[Para 13.6 of CAM]				
	Observation/ Status				
	Yes	B1			
	No	B5			

³ Justification would include reasons such as non-receipt of challans from DDOs and prompt correspondence has been initiated to obtain the same; cheques outstanding for more than 4 months have been promptly taken up with DDO and bank concerned etc.

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
95	Monthly Reconciliation analysis in Form CAM 68? [Para 13.6 (ix) of CAM]				
	Observation/ Status				
	Yes				
	No				
96	Monthly Reconciliation Statement in form CAM 71? [Para 13.6 (xii) of CAM]				
	Observation/ Status				
	Yes				
	No				
97	Checks at (i) & (ii) in Para 1.9.2 of CAM under PAO's personal supervision to ensure error free main scroll?				
	Observation/ Status				
	Yes				
	No				
<u>'C' Category</u>					
98	Date of consolidation is before the 10 th of the following month?				
	Observation/ Status				
	Yes, in all the months				
	Delay in one month				
	Delay in two months				
	Delay in three months				
	Delay in more than three months				
99	4 copies of DMS received from focal point branch by 3rd of following month? (Para 11 (II) (g) of Appendix 2 referred to in Para 1.4.1 & 1.9.1 of CAM)				
	Observation/ Status				
	Yes, received regularly by due date				
	Receipt of DMS delayed occasionally, but PAO has taken up matter with focal point branch on each occasion.				
	Receipt of DMS delayed frequently and PAO has not taken up the matter with the bank				

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
100	Triplicate and quadruplicate copies of DMS returned to focal point branch within 3 days after verification? (Para 11 (II) (g) of Appendix 2 referred to in Para 1.4.1 & 1.9.1 of CAM)				
	Observation/ Status				
	Yes, returned regularly within 3 days.	C1			
	Occasionally delayed by 1 or 2 days	C3			
	Frequent delay in returning the verified copies/ delayed by upto a week.	C5			
101	Duplicate copy of DMS (duly verified) forwarded to Pr.AO by 8th of following month? (Note below Para 11 (II) (h) of Appendix 2 referred to in Para 1.4.1 & 1.9.1 of CAM)				
	Observation/ Status				
	Yes, forwarded regularly by 8 th of the following month.	C1			
	Occasionally delayed by 1 or 2 days	C3			
	Frequent delay in forwarding the verified copies/ delayed by upto a week.	C5			
102	Duplicate copy of main scrolls returned to Focal point branch within 24 hours after verification w.r.t. the enclosed documents. (Para 1.9.2 of CAM)				
	Observation/ Status				
	Yes, returned regularly within 24 hours.	C1			
	Delayed by one or two days on a few occasions.	C3			
	Frequent delay/ Delayed by three or more days on any occasion.	C5			

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
103	Printouts of List of outstanding cheques/Challans; PSB Register & Broadsheet; Compilation Sheet for vouchers, Challans Scrolls and TEs; Major Head Wise Totals; Classified Abstract; CDDO Cheque Issue Register; Bank Reconciliation Statement (monthly) etc. are generated from COMPACT and signed by AAO & PAO and kept and separate folders?				
	Observation/ Status				
	Yes, done every month under attestation	C1			
	Yes, done in upto once in three months under attestation	C2			
	Yes, done irregularly at intervals of upto 6 months under attestation	C3			
	Yes, all printouts taken once a year under attestation	C4			
	No	C5			

Sub-section – I of Section C – (Compilation/Accounts) (S.No. 80-103)

1		2.	
3.		4.	
Signature, Name & Designation of dealing hand (s)			
AAO in charge:			
PAO in charge:			
Marks		Audited by	
Max. Marks	248		
No. of NA		Counter Checked by _____	
Max Marks Applicable			
‘A’ Category Marks		Remarks of the Head of Party _____ _____	
‘B’ Category Marks			
‘C’ Category Marks			
Total Marks Scored		Signature of Head of Party	

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
	Sub-section – II: Deposits, DDSR Heads				
<u>‘A’ Category</u>					
104	DDS & R Heads Ledger Maintained in CAM 40? (Para 5.10.2 of CAM)				Ref. Annexure I, II, of checklist
	Observation/ Status				
	Yes, maintained in prescribed form and all the progressive outstanding balances are traceable/ tallied with the relevant registers, broadsheets and records.	A1			
	Yes, maintained in prescribed form and all the progressive outstanding balances except for the balances adopted or transferred on ‘Proforma’ basis are traceable/ tallied with the relevant registers, broadsheets and records.	A2			
	Yes, maintained in prescribed form and the annual balances are traceable/ tallied with the relevant registers, broadsheets & records.	A3			
	Maintained in prescribed form but balances are not tallied with related records/ Not maintained	A5			
105	Annual Review conducted by PAO based on the actual DDS&R Heads Ledger and Actual broadsheet figures and submitted to Pr.AO by 15 th September? (Para 17.13.1 & 17.13.2 of CAM)				Ref. Annexure I, II of checklist
	Observation/ Status				
	Yes	A1			
	Delayed by 5 days	A2			
	Delayed by 10 days	A3			
	Delayed by 15 days	A4			
	Not conducted/ Delayed by more than 15 days	A5			
106	Reasons for differences between Broadsheet and ledger figures given and action being taken to reconcile differences?				Ref. Annexure I, II of checklist
	Observation/ Status				
	Yes	A1			
	No	A5			

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
‘B’ Category					
107	Register of Deposit in CAM 63 and balances tallied with DDS & R Heads Ledger? (Para 17.2 of CAM)				Ref. Annexure I of checklist
	Observation/ Status				
	Yes, maintained in form and there is no difference between the figures of broadsheet and DDS & R Heads Ledger.	B1			
	Maintained but there is difference of less than 0.02% over the ledger balance.	B2			
	Maintained but there is difference of 0.02% to less than 0.03% over the ledger balance.	B3			
	Maintained but there is difference of 0.03% to less than 0.04% over the ledger balance.	B4			
	Not maintained/ there is difference of more than 0.04%.	B5			
‘C’ Category					
108	Register of Lapsed Deposits in Form CAM 63A and all amounts lying unclaimed for more than 3 years and lapsed to Govt. transferred to this register? (Para 16.3.5 of CAM)				
	Observation/ Status				
	Maintained and all amounts remaining unclaimed for more than 3 years transferred to this register regularly.	C1			
	Maintained but some unclaimed amounts are yet to be transferred to this register.	C3			
	Not maintained.	C5			

Sub-section – II of Section C – (Deposits, DDS&R Heads) (S.No. 104 to 108)

1		2.
3.		4.
Signature, Name & Designation of dealing hand (s)		
AAO in charge:		
PAO in charge:		
Marks		Audited by
Max. Marks	60	
No. of NA		Counter Checked by _____
Max Marks Applicable		
‘A’ Category Marks		Remarks of the Head of Party _____ _____
‘B’ Category Marks		
‘C’ Category Marks		
Total Marks Scored		Signature of Head of Party

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Sub-section – III Register of Re-appropriation Orders (New Service & New Instrument of Service) (CGA’s O.M. No. G.25014/80/06-07/Misc./MF.CGA/Insp. /87-171 dated 21.5.2007)					
‘A’ Category					
109	Maintained in prescribed form and all the re-appropriation orders are being entered in the Register?				
	Observation/ Status				
	Yes	A1			
	No	A5			
110	Re-appropriation orders not as per requirements of Budget Division, EOE, M /o Finance O.M. No. F.1 (23)-B (AC)/2005 dated 25.5.2006 are returned with appropriate remarks in the Register of re-appropriation orders?				
	Observation/ Status				
	Yes	A1			
	No	A5			
111	Quarterly report is being furnished by the PAO to the Pr.AO by the 15 th of the month following the quarter?				
	Observation/ Status				
	Yes	A1			
	No	A5			

Sub-section – III of Section C – Register of Re-appropriation Orders (S.No. 109 – 111)

1	2.	
3.	4.	
Signature, Name & Designation of dealing hand (s)		
AAO in charge:		
PAO in charge:		
Marks		Audited by
Max. Marks	48	
No. of NA		Counter Checked by _____
Max Marks Applicable		
‘A’ Category Marks		Remarks of the Head of Party _____ _____ _____
‘B’ Category Marks		
‘C’ Category Marks		
Total Marks Scored		Signature of Head of Party

S.No	Checks	Response (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Sub Section – IV Settlement of Inter-Governmental/ Inter-Departmental transactions/Dispensing with monetary settlement					
<u>‘A’ Category</u>					
112	Register of outward claims (transactions which had originated in the PAO and booked under PAO Suspense and are adjustable by another department under its final head) maintained in CAM 53? (Para 8.2.1 of CAM)				
	Observation/ Status				
	Maintained in proper form and all procedures given under Para 8.2.1 of CAM strictly adhered to.	A1			
	Maintained in proper form and procedures of CAM adhered to. But there is occasional delay in settlement of claims.	A3			
	Maintained but there is frequent delay in settlement of claims, details not filled in completely, acknowledgement of cheques issued to other parties not watched.	A5			
113	Register of inward claims (transactions adjustable in the PAO under the final head which had originated in another Department) maintained in CAM 55? (Para 8.3.4 of CAM)				
	Observation/ Status				
	Yes, all the details are correctly filled in the all the columns and claims settled promptly within 7 days or receipt of the claim	A1			
	Yes, all the details are correctly filled in the all the columns and claims settled promptly but there is occasional delay in settlement of the claims	A3			
	Register maintained, but all the details have not been filled in and separate folios are not used for claims received from different Governments/ Departments	A5			

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
‘B’ Category					
114	Functional/ Service Ministry/ Department is issuing annual budget allocation duly approved by the Competent Authority, amounts allocated is not re-appropriated without the concurrence of the agent/service Ministry and expenditure is within limits of the allocation? (Para 8.5 of CAM)				
	Observation/ Status				
	Yes	B1			
	No	B5			
115	Outward claims forwarded in form CAM 54 along with necessary Schedules and vouchers? (Para 8.2.1 (iii) a of CAM)				
	Observation/ Status				
	Yes	B1			
	No	B5			
116	Forwarding letter of a cheque in settlement of inward account is in Form CAM 56? (Para 8.3.2 of CAM)				
	Observation/ Status				
	Yes	B1			
	No	B5			

Sub-section – IV of Section C – (Settlement of Inter-Governmental/ Inter-Departmental transactions – Dispensing with monetary settlement:) (S.No. 112-116)

1		2.
3.		4.
Signature, Name & Designation of dealing hand (s)		
AAO in charge:		
PAO in charge:		
Marks		Audited by
Max. Marks	56	
No. of NA		Counter Checked by _____
Max Marks Applicable		
‘A’ Category Marks		Remarks of the Head of Party _____ _____
‘B’ Category Marks		
‘C’ Category Marks		
Total Marks Scored		Signature of Head of Party

S.No	Checks	Response (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
	Sub-section – V Receipt Reconciliation				
	<u>‘B’ Category</u>				
117	Weekly accounts of receipts with duplicate copies of challans received from CDDO and checked with bank scrolls? (Para 1.10.2 of CAM)				
	Observation/ Status				
	Yes, received regularly and checked with bank scrolls.	B1			
	Occasionally not received but is obtained by PAO after initiating correspondence and action taken.	B3			
	Not received and no action taken by PAO to obtain the same	B5			
118	Receiving monthly bank reconciliation statement in CAM -22 from CDDO? (Para 1.10.2 of CAM)				
	Observation/ Status				
	Yes, received regularly and checked with bank scrolls.	B1			
	Occasionally not received but is obtained by PAO after initiating correspondence and action taken.	B3			
	Not received and no action taken by PAO to obtain the same	B5			
119	Weekly list of remittances received from departmental officer other than CDDO is tallied with monthly reconciliation statement and receipt scrolls received from bank? (Para 1.10.4 of CAM)				
	Observation/ Status				
	Yes	B1			
	Not tallied but differences located and action taken to settle the differences	B3			
	No/ no action taken to settle differences if any.	B5			

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
120	Deptt. Receipts/ revenues appropriated for departmental expenses only as per Rules? (Rule 6 of R&P Rules1983)				
	Observation/ Status				
	Yes. B1				
	No B5				
<u>‘C’ Category</u>					
121	Deposit of Deptt. Receipts / revenues into Govt. A/c without delay? (Rule 7 of GFR 2005)				
	Observation/ Status				
	Yes. Deposited within 24 hours C1				
	Occasional delay of 1 or 2 days C2				
	Occasional delay of 3 to 4 days C3				
	Occasional delay of 5 days C4				
	Frequent delay/ delayed for more than 5 days. C5				

Sub-section – V of Section C – (Receipt Reconciliation) (S.No.117 – 121)

1		2.	
3.		4.	
Signature, Name & Designation of dealing hand (s)			
AAO in charge:			
PAO in charge:			
Marks		Audited by	
Max. Marks	36		
No. of NA		Counter Checked by _____	
Max Marks Applicable			
‘A’ Category Marks		Remarks of the Head of Party _____ _____	
‘B’ Category Marks			
‘C’ Category Marks			
Total Marks Scored		Signature of Head of Party	

Section C (S.No. 80 – 121)

Maximum Marks applicable for this Section_____

Marks Scored_____

Signature of Head of Party_____

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Section D: Post-Check					
‘A’ Category					
122	Post-check of vouchers is being done and upto date? (Para 4.37 of CAM)				
	Observation/ Status				
	Yes. Post check is completed upto close of previous month.	A1			
	In arrears for 1 month	A2			
	In arrears for 2 months	A3			
	In arrears for 3 months	A4			
	Note done/ In arrears for more than 3 months	A5			
123	Register of final post-check of pre-check bills in Form CAM 32 and upto date? (Para 4.36 of CAM)				
	Observation/ Status				
	Yes. Post check is completed upto close of previous month.	A1			
	In arrears for 1 month	A2			
	In arrears for 2 months	A3			
	In arrears for 3 months	A4			
	Not done/ In arrears for more than 3 months	A5			

Section – D (Post-Check) (S.No. 122 – 123)

1	2.
3.	4.
Signature, Name & Designation of dealing hand (s)	
AAO in charge:	
PAO in charge:	
Marks	
Max. Marks	32
No. of NA	Audited by
Max Marks Applicable	Counter Checked by _____
‘A’ Category Marks	
‘B’ Category Marks	Remarks of the Head of Party _____
‘C’ Category Marks	_____
Total Marks Scored	Signature of Head of Party

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Section-E: COMPACT					
Sub-section – I Master Module					
‘B’ Category					
124	Appropriate access options given to users DH, AAO, PAO etc?				
	Observation/ Status				
	Yes.	B1			
	No	B5			
125	Correct bank type entered?				
	Observation/ Status				
	Yes.	B1			
	No	B5			
126	Only grants used by the PAO along with composite grants and dummy grants viz. 800, 900 & 901 entered in grant master?				
	Observation/ Status				
	Yes.	B1			
	No	B5			
127	Functional Head, Object Head & Category Matrix Master is as per detailed demands for grants (PAO is submitting/ uploading daily / monthly files on e-lekha)?				
	Observation/ Status				
	Yes.	B1			
	No	B5			
128	Special Grants for Interest, DLIS, Pension payments entered in special grants for GPF and Pension?				
	Observation/ Status				
	Yes.	B1			
	No	B5			
129	Model Salary bills and frequently used Cheque favoring retained in “ <i>Model Bill and Model Cheque favoring for future Bill classification and printing of cheques</i> ” ?				
	Observation/ Status				
	Yes.	B1			
	No	B5			

S.No	Checks	Response (Y/N/NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
130	Correct DDO Category and Code entered in DDO master?				
	Observation/ Status				
	Yes. B1				
	No B5				
131	All possible reasons for bill return entered in reason master?				
	Observation/ Status				
	Yes. B1				
	No B5				
132	Interest rate master updated immediately on availability of GPF interest rates for a financial year?				
	Observation/ Status				
	Yes. B1				
	Delayed by upto a month B3				
	Delayed by more than a month B5				

Sub-section – I of Section – E (Master Module) (S.No. 124 – 132)

1		2.	
3.		4.	
Signature, Name & Designation of dealing hand (s)			
AAO in charge:			
PAO in charge:			
Marks		Audited by	
Max. Marks	72		
No. of NA		Counter Checked by _____	
Max Marks Applicable			
‘A’ Category Marks		Remarks of the Head of Party _____ _____	
‘B’ Category Marks			
‘C’ Category Marks			
Total Marks Scored		Signature of Head of Party	

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Sub-section – II Utility Module					
‘A’ Category					
133	Backup of database on daily basis done and kept in a device outside the system?				
	Observation/ Status				
	Yes.	A1			
	No	A5			
134	A copy of the backup data kept in safe custody outside the building?				
	Observation/ Status				
	Yes.	A1			
	No	A5			
‘B’ Category					
135	Date and time of the entire client machines and the server are set to correct current date and time at the login prompt?				
	Observation/ Status				
	Yes.	B1			
	No	B5			
136	Latest previous upgrades and releases only have been used to upgrade the COMPACT software at both Server and Clients?				
	Observation/ Status				
	Yes.	B1			
	No	B5			
‘C’ Category					
137	Correct Regional setting of WINDOWS exist (Currency to ‘Rs.’ And Digit Grouping to ’12,34,56,789’?				
	Observation/ Status				
	Yes.	C1			
	No	C5			

Sub-section – II of Section – E (Utility Module) (S.No. 133 – 137)

1	2.
3.	4.
Signature, Name & Designation of dealing hand (s)	
AAO in charge:	
PAO in charge:	
Marks	
Max. Marks	52
No. of NA	
Max Marks Applicable	
‘A’ Category Marks	
‘B’ Category Marks	
‘C’ Category Marks	
Total Marks Scored	

Audited by
Counter Checked by _____
Remarks of the Head of Party _____

Signature of Head of Party

S.No	Checks	Response (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Sub-section – III General Check					
<u>‘A’ Category</u>					
138	Quarterly audit of COMPACT is being done?				
	Observation/ Status				
	Done four times in a year				
	One Audit in arrears				
	Two Audits in arrears				
	3 Audits in arrears				
	More than three Audits in arrears				
<u>‘B’ Category</u>					
139	All the computer, UPS, printers etc are under Annual Maintenance Contract?				
	Observation/ Status				
	Yes and all complaints are attended to by the service provider on the same day				
	Yes and all complaints are attended to by the service provider within 24 hours				
	Yes and all complaints are attended to by the service provider within 48 hours				
	Occasionally complaints are attended to after a delay of more than 48 hours and upto 72 hours.				
	Some or all of the equipment are not under AMC/ The service provider is not providing efficient service/ service is delayed frequently by more than 72 hours.				

Sub-section – III of Section – E (General Check) (S.No. 138 – 139)

1	2.
3.	4.
Signature, Name & Designation of dealing hand (s)	
AAO in charge:	
PAO in charge:	
Marks	
Max. Marks	24
No. of NA	Audited by
Max Marks Applicable	Counter Checked by _____
‘A’ Category Marks	Remarks of the Head of Party _____ _____
‘B’ Category Marks	
‘C’ Category Marks	
Total Marks Scored	Signature of Head of Party

S.No	Checks	Response (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Section-E :					
Sub-section–IV e-Payment					
‘A’ Category					
140	Digital signatures are being deactivated in cases of leave/transfer/retirement/non-availability of signatory.				
	Observation/ Status				
	Yes.				
	No				
141	Password of the computer being used for e-payment and COMPACT is with the PAO (Admin. User), and is being changed every 15 days, as per policy guidelines on change of password for COMPACT.				
	Observation/ Status				
	Yes.				
	No				
142	All Payments w.e.f. 1.04.2012, to private parties such as suppliers, contractors, grantee, loanee institutions etc. above Rs. 25,000/- are being made through e-payments only?				If No, provide the number of transactions above Rs. 25,000 that were not done through e-payment.
	Observation/ Status				
	Yes.				
	No				
143	Total number and percentage of failed transactions on GePG during the period of audit.				
	Observation/ Status				
	Less than 0.5%				
	0.5 to 1.0%				
	More than 1.0%				
144	Time taken for re-issue of failed transactions.				
	Observation/ Status				
	Less than 5 days				
	5 to 10 days				
	More than 10 days				

S.No	Checks		Response (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)		(3)	(4)	(5)	(6)
145	In case of failed transaction, where reimbursement has already been claimed from RBI, whether Bank has credited Govt. Account and sent the relevant electronic e-receipt scroll along with electronic advice.					
	Observation/ Status					
	Yes	A1				
	No	A5				
146	E-Scrolls received from the banks are being incorporated into COMPACT on a daily basis.					If No, provide the time taken for incorporation of E-Scrolls.
	Observation/ Status					
	Yes.	A1				
	No	A5				
147	The Accounting instructions as brought out in OM No.S-11012/e-payment/IC/2011 /RBD/449 dated 15/06/2011 are being adhered to by the PAO or not?					
	Observation/ Status					
	Yes.	A1				
	No	A5				

Sub-section – IV of Section – E (e-Payment) (S.No. 140 – 147)

1		2.	
3.		4.	
Signature, Name & Designation of dealing hand (s)			
AAO in charge:			
PAO in charge:			
Marks		Audited by	
Max. Marks	128		
No. of NA		Counter Checked by _____	
Max Marks Applicable			
‘A’ Category Marks		Remarks of the Head of Party _____ _____	
‘B’ Category Marks			
‘C’ Category Marks			
Total Marks Scored		Signature of Head of Party	

Section E (S.No. 120 – 147)

Maximum Marks applicable for this Section _____

Marks Scored _____

Signature of Head of Party _____

S.No	Checks	Response (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Section – F: Personal Deposit Account & Banking Arrangements					
‘A’ Category					
148	Special permission of Ministry/ Deptt. has been obtained to open the P.D. Account after consulting Pr.AO and the Controller General of Accounts? (Para 17.7.2 of CAM)				
	Observation/ Status				
	Yes	A1			
	No	A5			
149	Where PAO is required to exercise post-check, PAO is ensuring that detailed monthly A/c with vouchers in support of the lump withdrawals/ deposits made during each month is furnished by the Deposit Account holder. Where PAO is not required to exercise post check, he is ensuring that proper paid cheques are received with bank scrolls. and withdrawals do not exceed the balance at credit of the account holder? (Para 17.7.4 of CAM)				
	Observation/ Status				
	Yes	A1			
	Monthly account supported by vouchers from account holder or bank scrolls along with paid cheques are frequently delayed, but PAO is continuously monitoring their receipt through correspondence and obtaining them for necessary action.	A3			
	No	A5			
150	Abstract of the Register of Receipts and Payments” pertaining to the PD Account is being received from the PD Account holder and PAO is conducting a monthly reconciliation of the receipts and payments? (Para 17.7.5 of CAM)				
	Observation/ Status				
	Yes	A1			
	No	A5			

S.No	Checks	Response (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
151	Credit balance at the end of the year in P.D. Accounts is lapsed to Govt. by affording minus debit to the relevant service head(s) in the Consolidated Fund if the liability of bridging any deficit or shortfall devolves on the Government? (Para 17.7.3 of CAM)				
	Observation/ Status				
	Yes	A1			
	No	A5			
152	No Private Sector Bank has been authorized for handling Govt. transactions after 1 st March 2006? (CGA letter No. S-11012/3(21)/Pvt. Banks /2005/RBD/362-393 dated 1.3.2006 and 1600-1644 dated 10.11.2009)				
	Observation/ Status				
	Yes	A1			
	No	A5			

Section – F (Personal Deposit Account & Banking Arrangements) (S.No. 148 - 152)

1	2.
3.	4.
Signature, Name & Designation of dealing hand (s)	
AAO in charge:	
PAO in charge:	
Marks	
Max. Marks	80
No. of NA	
Max Marks Applicable	
‘A’ Category Marks	
‘B’ Category Marks	
‘C’ Category Marks	
Total Marks Scored	

Audited by
Counter Checked by _____
Remarks of the Head of Party _____

Signature of Head of Party

S.No	Checks	Res- ponse (Y/N/ NA)	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Section – G: Adverse Balances					
<u>‘A’ Category</u>					
153	No Adverse Balance under the DDS & R Heads or Action taken to clear Adverse balance if any and appreciable progress in clearing the adverse balance is noticeable?				Ref. Annexure II of checklist
	Observation/ Status				
	Yes				
	A1				
	Action taken and some progress has been made to clear the adverse balances.				
	A2				
	Action taken but only a little progress has been achieved in clearing the adverse balances				
	A3				
	Action to clear the adverse balances has been initiated and the same is being monitored regularly, but no progress in clearing the balances has been achieved				
	A4				
	No appreciable action has been taken by PAO to clear the adverse balances.				
	A5				

Section – G (Adverse Balances) (S.No. 153)

1.		2.
3.		4.
Signature, Name & Designation of dealing hand (s)		
AAO in charge:		
PAO in charge:		
Marks		Audited by
Max. Marks	16	
No. of NA		Counter Checked by _____
Max Marks Applicable		
‘A’ Category Marks		Remarks of the Head of Party _____ _____
‘B’ Category Marks		
‘C’ Category Marks		
Total Marks Scored		Signature of Head of Party

GRADING ON THE BASIS OF PART 'A'

Section/ Sub-section	Max. Marks	Max Marks applicable	Marks Scored	Grade	Checked by
Section A					
Sub Section – I Pension	80				
Sub Section – II New Pension Scheme	140				
Sub Section – III Pre-check	244				
Sub Section – IV Permanent Advances, Grants & Loans	72				
Sub Section – V Cheque	108				
Total	644				
Section B – GPF	128				
Section – C					
Sub Section – I Compilation/ Accounts	248				
Sub Section – II Deposits & DDS&R heads	60				
Sub Section – III Register of Re-appropriation orders	48				
Sub Section – IV Settlement of Inter-Govt. transactions	56				
Sub Section – V Receipt Reconciliation	36				
Total	448				
Section D – Post Check	32				
Section – E					
Sub-Section – I Master Module	72				
Sub-Section – II Utility Module	52				
Sub-Section – III General Check	24				
Sub-Section-IV e-Payment Module	128				
Total	276				
Section F - Personal Deposit A/c	80				
Section G – Adverse Balances	16				
Grand Total	1624				

**SUB-SECTION WISE NUMBER OF 'A', 'B' & 'C'
CATEGORY CHECK POINTS**

Section/ Sub-section	Max. Marks	A Cat. (No)	B Cat. (No.)	C Cat. (No.)	Total Check points
Section – A					
Sub Section – I Pension	80	2	3	6	11
Sub Section – II New Pension Scheme	140	5	6	3	14
Sub Section – III Pre-check	244	8	13	3	24
Sub Section – IV Permanent Advances, Grants & Loans	72	2	5	--	7
Sub Section – V Cheque	108	5	2	3	10
Total	644	22	29	15	66
Section B – GPF	128	5	4	4	13
Section – C					
Sub Section – I Compilation/ Accounts	248	10	8	6	24
Sub Section – II Deposits & DDS&R heads	60	3	1	1	5
Sub Section – III Register of Re-appropriation orders	48	3		--	3
Sub Section – IV Settlement of Inter-Govt. transactions	56	2	3	--	5
Sub Section – V Receipt Reconciliation	36	--	4	1	5
Total	448	18	16	8	42
Section D – Post Check	32	2	--	--	2
Section – E					
Sub-Section – I Master Module	72	--	9	--	9
Sub-Section – II Utility Module	52	2	2	1	5
Sub-Section – III General Check	24	1	1	--	2
Sub-Section-IV e-Payment Module	128	8	--	--	8
Total	276	3	12	1	16
Section F - Personal Deposit A/c	80	5	--	--	5
Section G – Adverse Balances	16	1	--	--	1
Grand Total	1624	64	61	28	153

SECTION / SUB-SECTION WISE REMARKS OF HEAD OF AUDIT PARTY

Section A	
Sub Section – I Pension	
Sub Section – II New Pension Scheme	
Sub Section – III Pre-check	
Sub Section – IV Permanent Advances, Grants & Loans	
Sub Section – V Cheque	
Section B – GPF	
Section – C	
Sub Section – I Compilation/ Accounts	
Sub Section – II Deposits & DDS&R heads	
Sub Section – III Register of Re-appropriation orders	
Sub Section – IV Settlement of Inter-Govt. transactions	
Sub Section – V Receipt Reconciliation	
Section D – Post Check	
Section – E	
Sub-Section – I Master Module	
Sub-Section – II Utility Module	
Sub-Section – III General Check	
Sub Section-IV e-Payment Module	
Section F - Personal Deposit A/c	
Section G – Adverse Balances	

CATEGORY –WISE GRADES SCORED

Total 'A' Category Check points = 64 N.A = _____
 Total 'B' Category Check points = 61 N.A = _____
 Total 'C' Category Check points = 28 N.A = _____
 Total 'A' + 'B' + 'C' Check points= 153 Total N.A = _____

Category	Max. Marks	Maximum Marks applicable	Marks Scored	Percentage Scored	Grade	Remarks
'A' Category Checkpoints	1024					
'B' Category Checkpoints	488					
'C' Category Checkpoints	112					
Grand Total	1624					

Instructions for Part 'B'

1. Non- Recovery of Government Dues: Will include outstanding loans, interest, penal interest, income tax, excise duties, customs duties, service charges, deployment charges, liquidated damages charges, unspent amount of grant, sundry debts etc.
2. Cases of Overpayments will include overpayments made on account of Pay & Allowances, TA, DA, HRA, overpayments made to various contractors etc.
3. Loss/ Infructuous expenditure will include those items which lead to direct or indirect loss to the Government such as embezzlement, fraud, theft, fire, natural disaster and avoidable expenditure etc.
4. Irregular Expenditure will include that expenditure which are incurred in the absence of proper sanction from the competent authority, sanction of expenditure in excess of the financial powers as per Delegation of Financial Power Rules, in excess of budget, splitting of purchase to avoid obtaining sanction of higher competent authority etc.
5. Non-Adjustment of advances will include the cases of non-adjustment of TA and LTC; Contingent Advances on abstract contingent bills; advances made to contractors; Departmental Officers etc within the stipulated time by presentation of the adjustment bill.
6. Any other items which are not covered under the Sub-heads 1 to 5 above.

Part B: Summary of irregularities

Month Selected for audit _____

	Nature of irregularity	Brief Particulars	Amount involved in Rupees
1	Non Recovery of Government Dues		
2	Cases of Overpayment		
3	Loss/ Infructuous Expenditure		
4	Irregular Expenditure		
5	Non-Adjustment of Advances		
6	Items of Special Nature		

Note: The above summary should be derived from the relevant annexures in Part 'D'.

Part C
Outstanding Internal Audit Paras

Para No.	Year of Audit	Details of the Para

Section/ Sub-section	S.No. of Control point against which the outstanding paras have been examined	Whether the outstanding paras have been complied with by the PAO at the time of audit. (indicate Yes or No) If 'No' Column 4 is to be filled.	<i>S.No and Annexure Nos. against which the details of the outstanding paras have been incorporated in the current report</i>
(1)	(2)	(3)	(4)
Section A			
Sub Section – I Pension			
Sub Section – II New Pension Scheme			
Sub Section – III Pre-check			
Sub Section – IV Permanent Advances, Grants & Loans			
Sub Section – V Cheque			
Section B – GPF			
Section – C			
Sub Section – I Compilation/ Accounts			
Sub Section – II Deposits & DDS&R heads			
Sub Section – III Register of Re- appropriation orders			
Sub Section – IV Settlement of Inter-Govt. transactions			
Sub Section – V Receipt Reconciliation			

Section D – Post Check			
Section – E			
Sub-Section – I Master Module			
Sub-Section – II Utility Module			
Sub-Section – III General Check			
Sub Section-IV e-Payment Module			
Section F - Personal Deposit A/c			
Section G – Adverse Balances			

An illustration on bringing the outstanding para into the current checklist format using the above table is given in the box below:

Section/ Sub-section	S.No. of Control point against which the outstanding paras have been examined	Whether the outstanding paras have been complied with by the PAO at the time of audit. (indicate Yes or No) If 'No' Column 4 is to be filled.	<i>S.No and Annexure Nos. against which the details of the outstanding paras have been incorporated in the current report</i>
(1)	(2)	(3)	(4)
Section A			
Sub Section – III Pre-check	S.No.30	No	S.No.30, Annexure No. X
Sub Section – IV Permanent Advances, Grants & Loans			
Sub Section – V Cheque			
Section B – GPF	S.No.72	Yes	–

Explanation:

- Control point No. 30 relates to maintenance of objection book and settlement of unadjusted items. Annexure X is meant for giving the details of outstanding items under objection book. By bringing the para number 15 of audit report for the year 2008-09 in to this table and including the list of items outstanding till date in the annexure X, we have settled the old para by incorporating it into this audit report.
- Control Point No. 72 relates to maintenance of GPF broadsheets for Group 'D'. Current Audit has found that the PAO has started maintaining the broadsheet as per rules. In order to settle the para, Number 11, we have shown in the table that this item is covered by Check point No. 72 under Section B and audit has verified the compliance shown by the PAO.

PART 'D'

Annexure – I

**Statement showing details of outstanding balances under DDS & R Heads ledger
and Broadsheets/ Registers
(Control Point Nos. 4, 41, 43, 56, 62, 69, 70, 86, 88, 104, 105, 106, 107)**

S.No.	Head of A/c	Balance in Rs. as per ledger as on 31.3.			Balance in Rs. as per Broadsheet/ register as on 31.3.			Difference
		Dr	Cr	Net	Dr	Cr	Net	
1	MH 8658 Suspense A/c							
	PAO Suspense							
	Suspense A/c (Civil)							
	CSSA							
	MPSSA							
	RB Suspense (CAO)							
	PF Suspense							
2	MH 8670 Cheques & Bills							
	PAO Cheques							
	Deptt. Cheques							
3	MH 8550 Civil Advances							
	Immediate relief							
	Departmental Advances							

4	MH 8443 Civil Deposits							
5	MH 7610 – Loans & Advances to Govt. servants							
	HBA							
	MCA							
	OMCA							
	Computer Adv							
6	MH 8009 GPF							
	Others							
	Group ‘D’							
7	MH 8672 Permanent Advances							
8	Loans to State Govts./ UTs/ PSUs/ autonomous bodies							
9								
10								
11								
12								
13								

Annexure – II

**Statement showing details of adverse balances under various heads of accounts
(Control Point Nos. 104, 105, 106, 153)**

S.No	Head of Account	Adverse balance in Rs. Dr/Cr	Remarks
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

Annexure – III

**Statement showing cases of missing GPF Debits/ Credits
(Control Point Nos. 69, 70, 71, 76, 77)**

S.No	Name & Designation of Subscriber	GPF Account No.	Sanction/Bill No. vide which payment made	Amount of missing debit	Month (s) for which credits missing
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

**Statement showing cases of dormant GPF Accounts
(Control point No. 71)**

S.No	Name & Designation of Subscriber	GPF Account No.	Since when account is inactive
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			

**Statement showing details of time-barred cheques
(Control point Nos. 60, 62)**

S.No	Cheque Number and Date and category	Amount in Rs.	Details of Payee
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			

Annexure – VI

**Statement showing details of valuables deposited in bank for which credits are not traceable in the scroll.
(Control point Nos. 66)**

S.No	Cheque/ DD Number and Date	Amount in Rs.	Challan No. & Date of deposit in bank
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			

Annexure – VII

**Statement showing cases of non-receipt of Foreign Service contribution.
(Control point Nos.1, 3, 5)**

S.No	Name & Designation of the official on foreign service	Name of the foreign organisation	Contribution not received for the period	Amount	Penal interest
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

Annexure – VIII

**Statement showing details of Utilization Certificates awaited from grantee institutions
(Control point Nos. 50, 55)**

S.No	Name of the Institution	Due date of UC	Amount of grant (In Rupees)	Remarks
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				

Statement showing cases of overpayment.

S.No	Particulars of overpayment	DDO concerned	Month and Vr. No.	Amount (in Rs.)	Remarks
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

**Items awaiting adjustment in the Objection Book
(Control point Nos. 27)**

S.No.	Bill No. & Date	Particulars of expenditure	Name of DDO from whom adjustment is awaited	Amount in Rupees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
31.				
32.				
33.				
34.				

Statement showing cases of recoveries to be made.

S.No	Particulars of recovery to be effected	DDO concerned	Amount (in Rs.)	Remarks
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				

Note: Recoveries may include income tax, interest, penal interest, penalty, rent, miscellaneous charges, service charges, fees etc.

Statement showing details of penal interest on delayed remittances to be recovered.

(Control Point No. 61)

S.No	Details of delayed remittances	Name of Bank	Period of Delay	Amount to be recovered
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				

Annexure – XIII

Consolidated Section Wise List of Records to be maintained by the PAO.

S.No.	Name of Record	Section	Maintained (Y/N/NA)	Available for audit (Y/N/NA)	Signature of Dealing hand
1	2	3	4	5	6
1.	Register of PPOs CAM 52A	Pre-check /cheque & pension			
2.	Terminal Benefits Register in CAM 52B	Pre-check /cheque & pension			
3.	Register of Leave Salary and Pension contribution CAM 58	Pre-check /cheque & pension			
4.	Index Register for allotment of PPAN (New pension scheme)	Pre-check /cheque & pension			
5.	ECRs CAM 9	Pre-check /cheque & pension			
6.	Establishment Check Register CAM -24	Pre-check /cheque & pension			
7.	Objection Book CAM 26	Pre-check /cheque & pension			
8.	Register of Permanent Advances – CAM 61	Pre-check /cheque & pension			
9.	Register of Grants in aid in CAM 28	Pre-check /cheque & pension			
10.	Stock Register of Cheque Books – CAM -1	Pre-check /cheque & pension			
11.	Account of Cheque Forms – CAM 2	Pre-check /cheque & pension			
12.	Accounts Officers' Check Register CAM 15	Pre-check /cheque & pension/ PAO			
13.	Register of Cheques Drawn CAM-10	Pre-check /cheque & pension			

14.	Register of Cheques Delivered CAM 11	Pre-check /cheque & pension			100
15.	Register for requisition of bank drafts CAM 12	Pre-check /cheque & pension			
16.	Register of Bills received CAM 18	Pre-check /cheque & pension			
17.	Bill Diary CAM 4	Pre-check /cheque & pension			
18.	Register of Cheques issued CAM 19	Pre-check /cheque & pension			
19.	Fly leaf of payment register – CAM 23	Pre-check /cheque & pension			
20.	Register of Valuables - CAM 16	Pre-check /cheque & pension			
21.	Register of Civil Advance – Advance paid to family of deceased Govt. servant	Pre-check /cheque & pension			
22.	Register of Civil Advance – Departmental Advances	Pre-check /cheque & pension			
23.	General Index Register – CAM – 44	GPF			
24.	Register of missing Debits and Credits – CAM 50	GPF			
25.	GPF Final Payment Register – CAM 51	GPF			
26.	GPF Statements – CAM 49	GPF			
27.	GPF Broadsheets (others)	GPF			
28.	GPF Broadsheet (Group D)	GPF			
29.	GPF Ledgers	GPF			

30.	List of payments – CAM 21	Compilation /Accounts			
31.	Broadsheets of Long Term Advances – CAM 30	Compilation /Accounts			
32.	Register of Deposits – CAM 63	Compilation /Accounts			
33.	Register of Lapsed Deposits – CAM 63A	Compilation /Accounts			
34.	DDS & R Heads Ledger CAM 40	Compilation /Accounts			
35.	File related to Annual Review of balances under DDS & R Heads	Compilation /Accounts			
36.	Register of PSB Suspense CAM -17	Compilation /Accounts			
37.	Register of RB Suspense CAM 17-A	Compilation /Accounts			
38.	Broadsheet of PAO Suspense CAM -64	Compilation /Accounts			
39.	Register of amounts put through CAM 69 and 70	Compilation /Accounts			
40.	Monthly Reconciliation Analysis – Form CAM 68	Compilation /Accounts			
41.	Monthly Reconciliation Statement – Form CAM 71	Compilation /Accounts			
42.	Transfer entries – CAM 34	Compilation /Accounts			
43.	Transfer entry number book CAM 35	Compilation /Accounts			
44.	Summary of Transfer entries CAM - 36	Compilation /Accounts			
45.	Files related to submission of monthly accounts	Compilation /Accounts			

46.	Files related to submission of monthly MIS (online)	Compilation /Accounts			
47.	Register of re-appropriation orders	Compilation /Accounts			
48.	File relating to quarterly report on re-appropriation orders	Compilation /Accounts			
49.	Register of inward claim CAM 55	Compilation /Accounts			
50.	Register of outward claim CAM 53	Compilation /Accounts			
51.	Schedule for outward claims CAM 54	Compilation /Accounts			
52.	Forwarding letter of settlement cheques of inward account- CAM 56	Compilation /Accounts			
53.	Monthly reconciliation statements – CAM 22	Compilation /Accounts			
54.	Register of final post-check of pre-check bills- CAM 32	Post Check			
55.	Personal Deposit Account Register	Misc.			

Details of Additional Records requisitioned by Audit

S.No.	Name of Record	Section	Maintained Y/N/ NA	Available for audit Y/N/ NA	Signature of Dealing hand
1	2	3	4	5	6
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					

Note: Columns 2, 3 & 5 will be filled by the audit officer. Columns 4 & 6 will be filled by the dealing hand/ AAO concerned.

