



Control Points Checklist for Internal Audit

DRAWING & DISBURSING OFFICES (DDO)

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



सत्यमेव जयते

Control Points Checklist for Internal Audit of Drawing & Disbursing 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	7
IV	Check List for internal audit of Drawing and Disbursing Offices	10
Part A: Checklist		10
1	Sub-section – I Handling Cash (Check point no. 1 – 22)	18
2	Sub-section – II Establishment Register, Service Books Etc. (Check point no. 23 – 46)	25
3	Sub-section III - Annual Performance Appraisal Report (Check point no. 47 – 58)	28
4	Sub-section IV – Record Maintenance, Property Returns And RTI Act (Check point no. 59 – 74)	32
5	Sub-section V – Pay Bill Register (Check point no. 75 – 90)	37
6	Sub-section VI – Bill Register (Rule 34 Of R&P Rules) (Check point no. 91 – 97)	39
7	Sub-section VII – TA, LTC & OTA (Check point no. 98 – 110)	44
8	Sub-section VIII – Contingent Expenditure, Receipts And Reconciliation (Check point no. 111 – 133)	50
9	Sub-section IX – Liveries, Service Postage Stamps And Staff Car (Check point no. 134 – 152)	55
10	Sub-section X – Cheque Books And Issue Of Cheques By CDDO (Check point no. 153 – 168)	62
11	Sub-section XI – GPF, Long Term Advances And Medical Reimbursement (Check point no. 169 – 182)	67
12	Sub-section XII – Personal Deposit Account (Check point no. 183 – 185)	69
13	Sub-section XIII – FRBM ACT (Check point no. 186 – 187)	71
14	Sub-section XIV – Procurement Procedures for Goods & Services (Check point no. 188 – 227)	81
15	Sub-section XV – Inventory Management (Check point no. 228 – 241)	85
16	Sub-section XVI – Special Checks For Merged DDO (Check point no. 242 – 256)	90

17	Sub-section XVII – New Pension Scheme (CDDOs) (Check point no. 257 – 266)	93
18	Grading On The Basis Of Part ‘A’	94
19	Section-Wise Number of ‘A’, ‘B’ & ‘C’ Category Check Points	96
20	Section Wise Remarks Of Head Of Audit Party	98
21	Category-Wise Grades Scored	100
22	Instructions for Part ‘B’	101
Part ‘B’ – Summary of Irregularities		102
Part ‘C’ – Outstanding Internal Audit Paras		103
Part ‘D’ – Annexures		106
23	Annexure – I Cases Of Discrepancies In Cash Book.	106
24	Annexure – II Cases Of Discrepancies In Service Books.	107
25	Annexure – III Cases Of Discrepancies In APARS	108
26	Annexure – IV Cases Of Discrepancies In Pay Bill Register.	109
27	Annexure – V Cases Of Overpayments To Government Servants.	110
28	Annexure – VI Statement Showing Cases Of Outstanding TA/LTC/Medical Advances.	111
29	Annexure –VII Cases Of Discrepancies In Maintenance & Running Of Staff Car.	112
30	Annexure –VIII Cases Of Discrepancies In Contingent Expenditure.	113
31	Annexure –IX Cases Of Discrepancies In Maintenance Of Cheque Books And Issue Of Cheques.	114
32	Annexure –X Cases Of Loss Of Library Books, Stores Etc.	115
33	Annexure – XI Statement Showing Details Of Surplus/ Obsolete/ Unserviceable Items	116
34	Annexure – XII List of Records to be obtained by Internal Audit	117
35	Annexure – XIII Details of Additional Records requisitioned by Audit	120

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 266 Control Points for internal audit of Drawing and Disbursing Offices. 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 DDO. 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 DDO 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

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 to be understood that the grades and marks are not intended to dilute the responsibilities of the DDO in any way. Rather, it is a tool to encourage DDOs 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 DDOs and comparison of their performance within and across the Ministries. Every effort must be taken by DDOs to score 100% marks against each control point.

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

II. Audit Instructions

1. The duration of the first internal audit of the DDO, 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 DDO 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 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 DDO.
9. The Checklist should be sent to the DDO 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 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 DDO 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 Head of the auditee unit 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 the 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 DDO by way of evidence in support of audit observations should be got signed by the Head of Office in the auditee unit 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 (Volume I) for issue

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

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

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.

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 auditee unit 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 INSPECTION OF DRAWING & DISBURSING OFFICES

Name of Office _____ Department/ _____
 Ministry _____ Period of Audit _____
 Duration of Audit _____ (working days) Month Selected for
 Voucher Audit _____

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Section – I : Handling Cash					
<u>‘A’ Category</u>					
1	Security Bond in Form GFR 30 if security is in form of cash OR Security Bond in Form 31 where Fidelity guarantee policy/ Bond in Form GFR 34 of adequate amount obtained? [Rule 275 (3) of GFR]				
	Observation / Status				
	Yes, bond/ guarantee of adequate amount obtained and there is no gap in continuance of policy/bond.	A1			
	Yes, bond/ guarantee of adequate amount obtained but there was gap period in continuance of policy/bond upto a maximum of one week.	A3			
	No, not obtained OR obtained for inadequate amount OR there was a gap exceeding one week.	A5			
2	All pages of the Cash book machine numbered and certificate of count recorded on the 1 st page? (Note 2 below Rule 13 of R &P Rules)				
	Observation / Status				
	Yes	A1			
	No	A5			

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
3.	Monthly Closing of Cash Book done on the last working day of the month or by the 1 st working day of the next month and cash balances verified by Head of Office? (Rule 13(iv) of R&P Rules 1983)				
	Observation / Status				
	Yes.	A1			
	Closing done, certificate recorded occasionally after the first working day of next month but before making transactions of that month.	A3			
	No OR monthly closing not done regularly each month OR certificate not recorded regularly.	A5			
4	Cash Chest secured by two locks of different patterns and each key kept by a different person i.e. DDO and Cashier? (Note 4 below Rule 13 of R&P Rules 1983)				
	Observation / Status				
	Yes.	A1			
	No.	A5			

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
5	Duplicate set of both the keys kept in separate sealed covers and lodged with different officers of higher rank than the custodians of the cash chest or relevant branch of the accredited bank and Duplicate key register maintained and annual verification of duplicate keys conducted in April and recorded therein? (Note 4 below Rule 13 of R&P Rules 1983)				
	Observation / Status				
	Yes.				
	A1				
	Yes but annual verification done irregularly after a delay of maximum of 2 months (upto 30 th June)				
6	A3				
	No OR annual verification done after a delay of more than 2 months (after 30 th June)				
	A5				
	All cuttings & corrections in cash book made in red ink and attested by the Head of Office? (Rule 13(vi) of R&P Rules 1983)				
	Observation / Status				
	Yes. There is no case of erasure or overwriting.				
	A1				
	A few cases of erasures, use of correction fluid or overwriting are noticed but all have been rectified by scoring off the entry and entering the correct entry in red ink under the dated attestation of the Head of Office/DDO.				
	A4				
	Frequent use of correction fluid, erasures, overwriting OR corrections not attested by Head of Office/DDO.				
	A5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
7	Cash receipt issued in form GAR 6 (machine numbered serially) and receipts entered in Cash Book? (Rule 22, 13(ii) and Rule 6 of R&P Rules)				
	Observation / Status				
	Yes, all cash receipts in form GAR 6 and reflected in cash book.	A1			
	Not in GAR 6 OR receipts not reflected in cash book OR counterfoil leaves found missing	A5			
8	Receipts in the form of cheques or DDs (in favour of PAO or endorsed in their favour if received by NCDDO) entered in the Register of Valuables in Form GAR 5 and credited into govt. account. (Exception (c) below Rule 13 of R&P Rules)				
	Observation / Status				
	Yes, maintained in prescribed form and all the details in respect of all valuables received entered under the signature of the DDO in the relevant columns. Register properly closed and all cases of delay in encashment promptly taken up with bank by the CDDOs.	A1			
	Yes maintained properly and all details entered under DDO's signature and properly closed. But delay in encashment not taken up with bank by the CDDOs regularly.	A3			

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
	Not maintained in proper form OR all the relevant columns not filled in OR details of scroll in which credit traced not found noted in most of the cases.	A5			
9	Blank Receipt books in Form GAR 6 kept under lock and key in the personal custody of DDO, counterfoils kept in safe custody of DDO till they are destroyed after the prescribed time limit and Stock Register of receipt books maintained and stock verified once a year? (Rule 22 of R&P Rules 1983 and General instruction 6 of Chapter 7 in Part I of DDO's Manual)				A
	Observation/ Status				
	Yes	A1			
	Yes, but stock verified after a gap of more than 12 months but less than 15 months.	A2			
	Yes, but stock verified after a gap of more than 15 months but less than 18 months.	A3			
	Blank Receipt books and counterfoils kept in safe custody of an officer other than the DDO and cashier and verification of stock is done at least once in 18 months.	A4			
	Blank Receipt books and counterfoils are lying with cashier or other unauthorized personnel OR Register of receipt books not maintained OR verification not done or done after a gap of more than 18 months.	A5			

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
10	Receipts not utilized to meet departmental expenses? (Rule 6 of R&P Rules except under sub-rule (2) of Rule 6)				
	Observation/ Status				
	Yes				
	A1				
11	Receipts utilized to meet expenses not specifically permitted under Sub-rule (2) of rule 6 in even a single case.				
	A5				
12	Moneys received as receipts are promptly remitted into Bank? GAR - 7				
	Observation/ Status				
	Yes, promptly remitted into bank within two working days				
	A1				
12	Remitted into bank within a maximum of 4 working days				
	A3				
	Remitted in bank after 4 working days				
	A5				
12	Cash not drawn in anticipation of demand? (Rule 100 of R&P Rules)				
	Observation/ Status				
	Yes, no money has been drawn in advance in anticipation of demands or to prevent lapse of budget grants.				
	A1				
12	No, money not required for immediate disbursement has been drawn and kept with DDO even on one occasion.				
	A5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks	
(1)	(2)	(3)	(4)	(5)	(6)	
13	Acknowledgement of Permanent Advance as on 31 st March is sent to the PAO in the month of April each year? (Para 10.12.4 of CAM)					
	Observation/ Status					
	Sent before 30 th of April					A1
	Sent by 10 th of May					A2
	Sent by 20 th of May					A3
	Sent by before 31 st of May					A4
	Not sent or sent after May					A5
<u>'B' Category</u>						
14.	Proper acquittance roll/ register in form GAR 24 maintained and revenue stamps affixed and signature of payee obtained for payments exceeding Rs.5000? (Rule 92 and Rule 37 of R&P Rules)					
	Observation/ Status					
	Yes, in proper form and acquittance obtained over revenue stamp where required.					B1
	No, not in proper form OR revenue stamps not affixed where amounts disbursed is over Rs.5000					B5
15	Register of undisbursed salary (GAR 25) maintained? (Note 2 below Rule 92(3) of R&P Rules)					
	Observation/ Status					
	Yes					B1
	No					B5
16	Govt. monies and private monies kept separately? (Rule 13(vii) of R &P Rules)					
	Observation/ Status					
	Yes					B1
	No					B5

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
17	Surprise check of Cash book conducted by Head of Office? (Note below para 1.12 of DDO Manual issued by CGA)				
	Observation/ Status				
	Yes B1				
	No B5				
18	Permanent advance with the DDO is the minimum required for smooth functioning? (Check the cash book for amounts spent and recouped from imprest during the year) (Rule 291 of GFR 2005; Para 10.12 CAM)				
	Observation/ Status				
	Yes B1				
	No B5				
<u>'C' Category</u>					
19	Cash handling allowance paid at the prescribed rates with reference to the monthly average of cash disbursed?				
	Observation/ Status				
	Yes C1				
	No, has been paid in excess of the prescribed rates. C5				
20	Cash handling allowance not paid to UDC-cum-Cashier?				
	Observation/ Status				
	Yes C1				
	No, the allowance is being paid to UDC-cum-cashier. C5				
21	Register of Non-Government Money maintained? Rule 13 (vii) of R & P Rules				
	Observation/ Status				
	Yes C1				
	No C5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
22	Payments made from Permanent Advances are being recouped promptly? (Rule 99 & 100 of R&P Rules)				
	Observation/ Status				
	Yes				
	No				

Sub Section –I Handling Cash (S.No. 1 to 22)

1	2.	
3.	4.	
Signature, Name & Designation of dealing hand (s)		
SO in charge:		
DDO in charge:		
Marks		Audited by
Max. Marks	264	
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)
Section – II Establishment Register, Service Books etc.					
<u>‘A’ Category</u>					
23	Establishment Register showing the sanctioned strength of staff for the office maintained in prescribed form?				
	Observation/ Status				
	Yes	A1			
	No	A5			
24	All entries on 1 st page of Service Book completed and photograph pasted?				
	Observation/ Status				
	Yes, done in 100% cases of the samples checked.	A1			
	Not complete in upto 10% of the samples checked but work initiated to review and complete the same in all the service books.	A3			
	No, incomplete in more than 10% of the samples checked.	A5			
25	Certificate of service verification as per Rule 257 of GFR and SR 197 to 203 recorded in Service Book each year by the Head of Office?				
	Observation/ Status				
	Yes, recorded each year in all the samples checked.	A1			
	Not recorded in upto 10% of the samples checked but work initiated to review and complete the same in all the service books.	A3			
	No, not recorded in more than 10% of the samples checked.	A5			

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
26	Details of Family obtained, accepted and pasted in Service Book?				
	Observation/ Status				
	Yes, obtained in all the samples checked.				
	Not obtained in upto 10% of the samples checked but work initiated to review and obtain the same in all the service books.				
	No, not obtained in more than 10% of the samples checked.				
27	Nominations in respect of GPF, CGEGIS, DCRG etc. obtained, accepted and pasted in Service Book?				
	Observation/ Status				
	Yes, obtained and pasted in all the samples checked.				
	Not obtained in upto 10% of the samples checked but work initiated to review and obtain the same in all the service books.				
	No, not obtained in more than 10% of the sample cases.				
28	Pay fixations noted in Service Books are correct/verified by Internal Audit?				
	Observation/ Status				
	Yes, in all the samples cases checked.				
	No, pay fixations not got verified by Internal Audit.				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
29	Service Books do not contain overwriting and all corrections are neatly made and properly attested? (SR 199)				
	Observation/ Status				
	Yes, in all the samples checked.	A1			
	No OR overwriting noticed even in a single sample case.	A5			
30	Pension papers completed and sent to the PAO at least 6 months before date of retirement?				
	Observation/ Status				
	Yes, in all the cases checked.	A1			
	No, OR even if one case is noticed where the delay is on part of the office.	A5			
<u>‘B’ Category</u>					
31	Service Books completed and Certificate of previous service (Form No. 24) recorded in the 25 th year of service or 5 years before retirement, whichever is less?				
	Observation/ Status				
	Yes, in all cases checked.	B1			
	No OR even if one case is noticed where the work is not done.	B5			
32	Details of Home town recorded in service book?				
	Observation/ Status				
	Yes, in all cases checked.	B1			
	No, OR even one case is noticed where the details are not recorded.	B5			

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
33	In case of change of home town, it is done only once?				
	Observation/ Status				
	Yes, in all cases checked.				
	No, OR even one case is noticed where the hometown has been changed more than once.				
34	GPF Account Number / PRAN recorded in the Service Book				
	Observation/ Status				
	Yes, in all cases checked.				
	No OR not noted in even a single case.				
35	Options, Pay fixation, Period of Suspension etc. recorded in Service Book?				
	Observation/ Status				
	Yes, in all the cases checked.				
	Not obtained in upto 10% of the samples checked but work initiated to review and record the same in all the service books.				
	No, not recorded in more than 10% of the sample cases.				
36	10% of Service Books verified by Head of Office every year?				
	Observation/ Status				
	Yes				
	No				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
37	Leave Account in Service Books are complete and upto date?				
	Observation/ Status				
	Yes				
	Incomplete/ not updated in upto 10% of the sample cases but work initiated to review and update the same in all the service books.				
	No				
38	Leave Account for Child Care Leave maintained in prescribed proforma?				
	Observation/ Status				
	Yes, in all sample cases				
	Not maintained in upto 10% of the sample cases but work initiated to review and update the same in all the cases.				
	No, not maintained in more than 10% of the sample cases.				
39	A Register for keeping note of Nominations is maintained?				
	Observation/ Status				
	Yes				
	No				
40	A Register of Superannuation showing names of all members of staff working in the office on any date is maintained in a suitable form?(Rule 56 of CCS Pension Rules)				
	Observation/ Status				
	Yes, maintained upto date				
	No OR maintained but not upto date.				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
41	List of persons due for retirement within 24 to 30 months prepared in January and July each year and a copy sent to the PAO?				
	Observation/ Status				
	Yes prepared and sent by due date.				
	Yes prepared and sent but occasionally delayed by not more than a month.				
	No OR delayed by more than a month.				
42	Particulars in Form 5 obtained from the retiring official 8 months before date of retirement?				
	Observation/ Status				
	Yes				
	No				
43	Incumbency Register showing filling up of posts in each category against the sanctioned posts maintained in prescribed form?				
	Observation/ Status				
	Yes				
	No				
<u>‘C’ Category</u>					
44	Register of Service Books maintained?				
	Observation/ Status				
	Yes				
	No				
45	Service Books in prescribed form?				
	Observation/ Status				
	Yes				
	No				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
46	Copy of Service Books given to Govt. Servant and updated in January each year?				
	Observation/ Status				
	Yes	C1			
	No	C5			

Sub Section –II Establishment Register, Service Books etc. (S.No. 23 to 46)

1	2.	
3.	4.	
Signature, Name & Designation of dealing hand (s)		
SO in charge:		
DDO 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	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Section III – Annual Performance Appraisal Reports					
<u>‘A’ Category</u>					
47	Disclosure to the Officer reported upon where there is no accepting authority done by 1st September and where there is accepting authority by 15th September?				
	Observation/ Status				
	Yes A1				
	No A5				
48	Communication of the decision of the competent authority on the representation by the APAR Cell made by 15th November?				
	Observation/ Status				
	Yes A1				
	No A5				
49	APAR finally taken on record by 30th November?				
	Observation/ Status				
	Yes A1				
	No A5				
<u>‘B’ Category</u>					
50	Distribution of blank APAR forms to all concerned officers completed by 31st March?				
	Observation/ Status				
	Yes B1				
	No B5				
51	Self Appraisals obtained by the reporting Officer from the Officer to be reported upon (where applicable) by 15th April?				
	Observation/ Status				
	Yes B1				
	No B5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
52	Report submitted by reporting Officer to reviewing Officer by 30th June?				
	Observation/ Status				
	Yes B1				
	No B5				
53	Report completed by Reviewing Officer and sent to Admn. Or CR section or Accepting Authority by 31st July?				
	Observation/ Status				
	Yes B1				
	No B5				
54	Appraisal by accepting authority wherever provided, completed by 31st August?				
	Observation/ Status				
	Yes B1				
	No B5				
55	Representations on APAR, if any, received from the Officer reported upon, within 15 days from date of receipt of the communication?				
	Observation/ Status				
	Yes B1				
	No B5				
56	Representations forwarded to Competent Authority, where there is no accepting authority by 21st September and where there is accepting authority, by 6th October?				
	Observation/ Status				
	Yes B1				
	No B5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
57	Disposal of representation done by the Competent Authority within one month from the date of receipt of representation?				
	Observation/ Status				
	Yes				
	No				
58	Register of APAR Files maintained in prescribed form?				
	Observation/ Status				
	Yes				
	No				

Sub Section –III Annual Performance Appraisal Report (S.No. 47 to 58)

1	2.	
3.	4.	
Signature, Name & Designation of dealing hand (s)		
SO in charge:		
DDO in charge:		
Marks		Audited by
Max. Marks	120	
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)
Section IV – Record Maintenance, Property Returns and Right to Information Act.					
59	Specified period of retention of records followed? (Para 17.16 of CAM, Rule 289 & Appendix 13 of GFR)				
	Observation/ Status				
	Yes	A1			
	No	A5			
60	Procedure for indexing, maintaining and sending records to old records room adopted? (Para 17.17 of CAM)				
	Observation/ Status				
	Yes	A1			
	No	A5			
61	Old records are properly protected from damage?				
	Observation/ Status				
	Yes	A1			
	No	A5			
62	Records are catalogued and indexed in such a manner and form that it may facilitate provision of information under the RTI Act? (G.I. Dept. of Per & Trg. O.M. No.12/192/2009-IR dt. 20.1.2010)				
	Observation/ Status				
	Yes	A1			
	No	A5			
63	The sixteen categories of information as required under Section 4(1)b of the Right to Information Act has been published?				
	Observation/ Status				
	Yes	A1			
	No	A5			

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
64	The information so published has been updated each year?				
	Observation/ Status				
	Yes A1				
	No A5				
65	If the information is published on a website and updated continuously?				
	Observation/ Status				
	Yes A1				
	No A5				
66	Public Information Officers and Assistant Public Information Officers have been designated?				
	Observation/ Status				
	Yes A1				
	No A5				
67	Officer has been designated for receiving fee under the RTI Act?				
	Observation/ Status				
	Yes A1				
	No A5				
68	Officers who are directly or indirectly involved in the implementation of the provisions of RTI Act have been properly trained?				
	Observation/ Status				
	Yes A1				
	No A5				
69	Transfer of RTI applications which requests for information held by another Public Authority is made within five days from receipt of application and the applicant informed of the same?				
	Observation/ Status				
	Yes A1				
	No A5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
70	Time limit for disposing off RTI applications strictly adhered to?				
	Observation/ Status				
	Yes A1				
	No A5				
71	Appropriate complaint mechanism is in place for redress of complaints of sexual harassment in office? (CCS Conduct Rules)				
	Observation/ Status				
	Yes A1				
	No A5				
72	Prompt compliance to audit paras and regular correspondence for early settlement of objections undertaken?				
	Observation/ Status				
	Yes A1				
	No A5				
<u>'B' Category</u>					
73	Proper record of various audit objections is being maintained?				
	Observation/ Status				
	Yes B1				
	No B5				
74	Property Returns have been received from the concerned Officers every year?				
	Observation/ Status				
	Yes B1				
	No B5				

Sub Section -IV Record Maintenance Property Returns & RTI Act (S.No. 59 to 74)

1	2.	
3.	4.	
Signature, Name & Designation of dealing hand (s)		
SO in charge:		
DDO in charge:		
Marks		Audited by
Max. Marks	240	
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)
Section V – Pay Bill Register					
75	LPC in form GAR 2 and details noted in PBR? (Rule 11(4) and Rule 80 of R&P Rules)				* Auditor may compare the LPC file with PBR entries.
	Observation/ Status				
	Yes, details noted in all the cases.				
	No				
76	IT deductions accurate?				
	Observation/ Status				
	Yes, in all sample cases				
	Incorrect deduction noticed in even one of the sample cases.				
77	Form 16 or 16A as the case may be issued in time?				
	Observation/ Status				
	Yes				
	No				
78	Attachment of debt from salary on court orders is made strictly according to the procedures laid down in Rules 74 to 78 of Receipt & Payment Rules?				
	Observation/ Status				
	Yes				
	Procedures not followed in even a single case.				
79	The amount recovered on orders of court is not shown in pay bill but treated as ‘outside deduction’?				
	Observation/ Status				
	Yes				
	Shown in pay bill in even one case.				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
80	All allowances such as HRA, CEA, etc. paid as per extant rules and no overpayment has been made?				
	Observation/ Status				
	Yes A1				
	Overpayments noticed in less than 2% of the samples checked. A4				
	Overpayments noticed in more than 2 % of the samples checked. A5				
<u>'B' Category</u>					
81	Pay in PBR tallies with pay fixation in Service books? (Rule 66(1) of R&P Rules and certificate to be given in Pay Bill form GAR 13)				
	Observation/ Status				
	Yes, in all the sample checked B1				
	Difference noticed by audit in even one case B5				
82	IT deductions made proportionately from beginning of financial year as per IT Act as amended from time to time?				
	Observation/ Status				
	Yes, in all the samples checked B1				
	IT deductions not made proportionately in upto 10% of the cases checked. B4				
	IT deductions not made proportionately in more than 10% of the cases checked. B5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
83	Sanctions, payments and recoveries etc. of Long Term Advances entered in relevant columns under proper attestation?				
	Observation/ Status				
	Yes, in all samples seen. B1				
	Not entered in relevant columns/ not attested in upto 10% of the samples checked. But action initiated to enter relevant details. B3				
	Not entered in more than 10% of the samples checked. B5				
84	Quarterly IT returns in Form 24 submitted by the DDO in time through computer media?				
	Observation/ Status				
	Yes B1				
	No B5				
85	Record of deductions on account of attachment orders received are kept in Register of Court Attachment in Form GAR 22? (Rule 74 of R & P Rules)				
	Observation/ Status				
	Yes B1				
	No B5				
<u>'C' Category</u>					
86	PBR in Form GAR 17 and Abstract in Form GAR 18? (Note below Rule 66 of R & P Rules)				
	Observation/ Status				
	Yes C1				
	No C5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
87	Columns relating to date of joining service, license fee etc. filled in?				
	Observation/ Status				
	Yes, in all the samples checked.				
	C1				
	Not completed in upto 10% of the samples checked, but action initiated to complete the same.				
	C3				
	No				
	C5				
88	Opening balance of GPF, advances, withdrawals, subscription, repayments and closing balances worked out in relevant columns and attested?				
	Observation/ Status				
	Yes, in all the samples checked				
	C1				
	No OR not entered in even one case.				
	C5				
89	Absentee statements in Form GAR 20 attached with pay bills?				
	Observation/ Status				
	Yes				
	C1				
	No				
	C5				
90	Amount of NPS subscriptions recovered from the salary bills shown under the “recoveries” column of the salary bill?				
	Observation/ Status				
	Yes				
	C1				
	No				
	C5				

Sub Section –V Pay Bill Register (S.No. 75 to 90)

1	2.	
3.	4.	
Signature, Name & Designation of dealing hand (s)		
SO in charge:		
DDO in charge:		
Marks		Audited by
Max. Marks	156	
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)
Section VI – Bill Register (Rule 34 of R&P Rules)					
‘B’ Category					
91	Bill Register maintained in prescribed form GAR 9?				
	Observation/ Status				
	Yes B1				
	No B5				
92	Bill Transit Register maintained in prescribed form GAR 10?				
	Observation/ Status				
	Yes B1				
	No B5				
93	Bills are entered chronologically in the Bill Register?				
	Observation/ Status				
	Yes B1				
	No B5				
94	Monthly review of Bill Transit Register conducted?				
	Observation/ Status				
	Yes B1				
	No B5				
95	Monthly review of Bill Register and Cash Book by reconciling entries in each is conducted and a certificate of reconciliation/review recorded by DDO in the Bill Register and Cash Book?				
	Observation/ Status				
	Yes B1				
	No B5				
96	In case of Bills required to be prepared in duplicate or triplicate, only the original bills are signed in full and the duplicate/triplicate copies bear only the initials? (Rule 36 (3) of R&P Rules 1983)				
	Observation/ Status				
	Yes B1				
	No B5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
97	Bills of the office are checked independently by a person other than the one responsible for preparation of bills?				
	Observation/ Status				
	Yes	B1			
	No	B5			

Sub Section –VI Bill Register (S.No. 91 to 97)

1		2.	
3.		4.	
Signature, Name & Designation of dealing hand (s)			
SO in charge:			
DDO 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)
Section VII – TA, LTC & OTA					
‘A’ Category					
98	Details of LTC availed by a Govt. Servant recorded in his Service Book?				
	Observation/ Status				
	Yes				
	No OR not entered in even one case				
99	Earned Leave Account debited in case of encashment of leave at the time of availing of LTC?				
	Observation/ Status				
	Yes				
	No OR not debited in even one case.				
‘B’ Category					
100	TA claims entered in TA register in detail? (Para 10.8.1(ii) of CAM and Rule 12 of Compendium of advances)				
	Observation/ Status				
	Yes				
	No				
101	TA bills are countersigned by the Controlling Officer in all cases?				
	Observation/ Status				
	Yes				
	No				
102	Amount paid on account of Leave Encashment at the time of availing LTC has been taken as income while calculating Income Tax of the individual?				
	Observation/ Status				
	Yes				
	No OR not taken for IT calculation in even one case.				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
103	LTC Claims submitted within 3 months and Advance adjusted within one month?				
	Observation/ Status				
	Yes	B1			
	No	B5			
S.No	Checks	Res- ponse Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
104	LTC allowed only to family of a Govt. servant while under suspension?				
	Observation/ Status				
	Yes	B1			
	No	B5			
<u>‘C’ Category</u>					
105	2nd TA advance not sanctioned till 1st is adjusted except in cases where the Govt. servant has to undertake the second journey within a short period of completion of the first? (Rule 50 of Compendium of advances)				
	Observation/ Status				
	Yes, in all samples checked	C1			
	No	C5			

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
106	In case of Govt. servants drawing permanent travelling allowance, controlling officers endorse a certificate on the pay bills (for the months of January, April, July and October each year) of the concerned Govt. servants that there has been no change in the nature of duties of the Govt. servant or the extent of his touring to justify the withdrawal for or a reduction in the rates of conveyance allowance?				
	Observation/ Status				
	Yes				
	No				
107	In cases where LTC adjustment bills were not submitted in time, the whole amount of advance has been recovered in one lump sum along with penal interest @2% over and above GPF rate of interest from the date of drawal of advance?				
	Observation/ Status				
	Yes				
	No				
108	Overtime Register maintained in prescribed form?				
	Observation/ Status				
	Yes				
	No				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
109	In cases where unutilized portion of advance has been refunded, interest has been recovered on the unutilized portion from the date of drawal of advance?				
	Observation/ Status				
	Yes C1				
	No C5				
110	Separate OTA bills are drawn in respect of General Staff, operative Staff and Staff Car Drivers?				
	Observation/ Status				
	Yes C1				
	No C5				

Sub Section –VII TA, LTC & OTA (S.No. 98 to 110)

1	2.	
3.	4.	
Signature, Name & Designation of dealing hand (s)		
SO in charge:		
DDO in charge:		
Marks		Audited by
Max. Marks	96	
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)
Section VIII – Contingent Expenditure, Receipts and Reconciliation					
111	Register of Contingent Charges maintained in form GAR 27?				
	Observation/ Status				
	Yes A1				
	No A5				
112	Contingent Expenditure not incurred in excess of Financial Powers delegated under DFPR?				
	Observation/ Status				
	Yes A1				
	No A5				
113	Electricity and water charges recovered from other parties/ residential accommodation to whom Electricity and water have been supplied by the department and paid for by the department?				
	Observation/ Status				
	Yes A1				
	No A5				
114	Separate sub-meters have been installed in residential areas (where bulk connection has been obtained) and recovery of water and electricity charges effected from the concerned at the actual rates paid for the same?				
	Observation/ Status				
	Yes A1				
	No A5				
115	If office accommodation is hired, a certificate of reasonableness of rent has been obtained from CPWD?				
	Observation/ Status				
	Yes A1				
	No A5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
116	Lease deed is in prescribed form and no clause detrimental to Govt. interest is incorporated in the lease deed?				
	Observation/ Status				
	Yes A1				
	No A5				
117	Sanction of competent authority for hiring of accommodation and of rent to be paid has been obtained?				
	Observation/ Status				
	Yes A1				
	No A5				
118	No portion of private building hired by government for accommodation of Govt. offices and for which expenditure was incurred, was utilised for residential or other purposes during the period and if it was utilised for residential or other purpose the share of expenditure required to be recovered for the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered from the persons from whom it was due? (Rule 101 of R&P Rules)				
	Observation/ Status				
	Yes A1				
	No A5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
119	Register of Sanctions maintained separately for Plan and Non-Plan expenditure and all financial sanctions recorded therein? (DDO's Manual Part I)				
	Observation/ Status				
	Yes A1				
	No A5				
120	DDO has submitted the detailed contingent bills in respect of all the amounts drawn on abstract bills?				
	Observation/ Status				
	Yes A1				
	No A5				
121	All demands of the department by way of deployment charges, fees etc. have been recovered promptly and deposited in Govt. Account?				
	Observation/ Status				
	Yes A1				
	No, but regular correspondence and other action is being taken for recovery of the same and matter taken up at higher level. A3				
	No A5				
122	Monthly Reconciliation of the Expenditure figures carried out with the PAO's figures separately for Plan, Non-Plan and special services for which budget provision is separately sanctioned?				
	Observation/ Status				
	Yes A1				
	No A5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
123	Monthly Reconciliation of the Receipt figures carried out with the PAO's figures?				
	Observation/ Status				
	Yes A1				
	No A5				
124	Reconciliation statement sent to the Head of Department in the prescribed form during the second month following the month of expenditure? (Rule 52(5) of GFR)				
	Observation/ Status				
	Yes A1				
	No A5				
125	Reconciliation Certificate sent to PAO by the end of the month following the month of expenditure? (Rule 52(5) of GFR)				
	Observation/ Status				
	Yes A1				
	No A5				
<u>'B' Category</u>					
126	All Cash Bills are stamped 'PAID' simultaneously with the entry in the Petty Cash Book/ subsidiary Cash Register?				
	Observation/ Status				
	Yes B1				
	No B5				
127	All Sanctions for expenditure expresses the amount in figures and words and carry individual despatch numbers in ink?				
	Observation/ Status				
	Yes B1				
	No B5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
128	All sanctions to expenditure indicate the details of appropriations and budget provisions?				
	Observation/ Status				
	Yes B1				
	No B5				
129	Attested Specimen signatures of DDO/CDDO sent to PAO and Paying branch of Bank?				
	Observation/ Status				
	Yes B1				
	No B5				
130	Register of Bills Received showing details of bills received for payment from other DDOs maintained in prescribed Form CAM 18?				
	Observation/ Status				
	Yes B1				
	No B5				
131	Monthly Statement of Expenditure sent to the Head of Deptt. by 3rd of the following month separately for Plan, Non-Plan and various special schemes?				
	Observation/ Status				
	Yes B1				
	No B5				
132	Quarterly returns of Expenditure on Pay & Allowances sent to Controlling Officer in time? (G.I.M.F. OM No.S11011(1)92-PRU dated 25.6.1992)				
	Observation/ Status				
	Yes B1				
	No B5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
<u>‘C’ Category</u>					
133	Payment of Telephone, electricity and other utilities bills have been made by due date without payment of surcharge?				
	Observation/ Status				
	Yes	C1			
	No	C5			

Sub Section –VIII Contingent Expenditure, Receipts & Reconciliation (S.No. 111 to 133)

1	2.
3.	4.
Signature, Name & Designation of dealing hand (s)	
SO in charge:	
DDO in charge:	
Marks	
Max. Marks	300
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
Section IX – Liveries, Service Postage Stamps and Staff Car	

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
134	Whether discount of 3% availed from post office in case Franking Machine is used? (S.No. 11 of P&T Manual)				
	Observation/ Status				
	Yes A1				
	No A5				
135	Log books for Staff Car maintained in proper form?				
	Observation/ Status				
	Yes A1				
	No A5				
136	Cost of repairs / replacement is not on high side and replacement of same parts is not frequent?				
	Observation/ Status				
	Yes A1				
	No A5				
137	Inventory of equipment is maintained?				
	Observation/ Status				
	Yes A1				
	No A5				
138	The Controlling Officer has personally checked the inventory of equipment every month and any loss arising out of negligence is made good through appropriate recovery?				
	Observation/ Status				
	Yes A1				
	No A5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
<u>'B' Category</u>					
139	Register of Liveries maintained in prescribed form and entries regarding receipts as well as issue of liveries to officials are made in the register under proper attestation?				
	Observation/ Status				
	Yes B1				
	No B5				
140	Liveries have been issued as per prescribed scale to only those employees who are eligible?				
	Observation/ Status				
	Yes B1				
	No B5				
S.No	Checks	Res-ponse Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
141	All officials who have been issued liveries (uniform) actually attend office in uniform?				
	Observation/ Status				
	Yes B1				
	No B5				
142	Log books are scrutinized by the head of office and closed at the end of each month?				
	Observation/ Status				
	Yes B1				
	No B5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
143	Register of repairs and replacements indicating the cost and dates maintained properly?				
	Observation/ Status				
	Yes				
	No				
144	The reasons for frequent repairs / breakdown of vehicles are not due to negligence on the part of the drivers?				
	Observation/ Status				
	Yes				
	No				
145	Register showing the cost of petrol, Mobil Oil etc. consumed and all incidental expenditures incurred maintained properly?				
	Observation/ Status				
	Yes				
	No				
146	Average monthly consumption of fuel is calculated at the end of each month and this average is not on the higher side?				
	Observation/ Status				
	Yes				
	No				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
147	No cleaner has been appointed for cleaning of the staff car(s) and no extra allowance is paid to staff car drivers for cleaning and washing of the car(s)?				
	Observation/ Status				
	Yes				
	No				
148	Staff cars are not parked at the residence of the drivers or of the Officers?				
	Observation/ Status				
	Yes				
	No				
<u>‘C’ Category</u>					
149	Non-duty journeys not performed in Staff cars and if they were performed due to unavoidable circumstances, the amount involved in private journeys undertaken in the Staff Car has been recovered from the concerned officials as per Rules 21 & 22 of Staff Car Rules?				
	Observation/ Status				
	Yes				
	No				
150	Daily account of Service Postage Stamps is being maintained properly in prescribed form under proper attestation by the section-in-charge?				
	Observation/ Status				
	Yes				
	No				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
151	Carrying over of monthly closing balance (denomination-wise) of Service Postage Stamps has been done correctly and attested?				
	Observation/ Status				
	Yes				
	No				
152	All issue of stamps relating to registered letters are supported by postal receipts?				
	Observation/ Status				
	Yes				
	No				

Sub Section –IX Liveries, Service Postage Stamps and Staff Car (S.No. 134 to 152)

1		2.	
3.		4.	
Signature, Name & Designation of dealing hand (s)			
SO in charge:			
DDO in charge:			
Marks		Audited by	
Max. Marks	176		
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)
Section X – Cheque Books and issue of Cheques by CDDO					
153	Instructions regarding custody of cheque books diligently observed by the CDDO? (Appendix 3 to Para 1.4.3 and Para 3.5 of CAM)				
	Observation/ Status				
	Yes	A1			
	No	A5			
154	Loss of cheque book or form intimated to bank and PAO promptly? (Rule 41 of R&P Rules)				
	Observation/ Status				
	Yes	A1			
	No	A5			
155	Prompt action taken in case of loss of cheque and time-barred cheques? (Para 2.4 & 2.5 of CAM)				
	Observation/ Status				
	Yes	A1			
	No	A5			
156	Monthly reconciliation of Cheques encashed is being carried out by the DDO?				
	Observation/ Status				
	Yes	A1			
	No	A5			

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
157	List of Payments (Weekly Accounts) along with the schedules sent to PAO in Form CAM 21 on the due dates prescribed in Para 3.4.3 of CAM? (i.e. 9th, 16th, 23rd, 22nd to end of month daily and last day’s scroll by the 3rd of the following month.)				
	Observation/ Status				
	Yes.	A1			
	Yes, but there is occasional delay of upto 2 working days	A2			
	Yes, but there is occasional delay of upto 4 working days	A3			
	Yes, but there is occasional delay of upto 6 working days	A4			
	Delay of more than 6 working days OR there is frequent delay.	A5			

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
158	<p>CDDOs are not making payment of bills other than the following categories of bills:</p> <p>(a) Pay & allowances including wages and medical claims –both advances and final bills.</p> <p>(b) Travel expenses</p> <p>(c) Office contingencies</p> <p>(d) Advances from provident funds for all categories.</p> <p>(e) Withdrawals and final withdrawals from GPF for MTS employees.</p> <p>(f) Payments arising under DLIS to Group ‘D’ employees.</p> <p>(g) All short term loans and advances to government servants</p> <p>(Para 3.1.3 of CAM)</p>				
	Observation/ Status				
	Yes	A1			
	No	A5			

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
159	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 (11) to Para 1.4.3 of CAM)				
	Observation/ Status				
	Yes, as per rules				
	Yes, but physical verification found to have been delayed occasionally by upto a month.				
	Yes, but physical verification found to have been delayed occasionally by up to 3 months				
	Physical verification being conducted on annual basis.				
	Not conducted / conducted at intervals of more than a year.				
160	Bank and PAO 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				
	No/ intimation is sent after cheque book is brought into use.				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
<u>'B' Category</u>					
161	Stock of cheque books obtained by the CDDO from the PAO for a minimum of three months by placing a requisition? (Rule 38 of R&P Rules)				
	Observation/ Status				
	Yes				
	No				
162	Register of Requisition of Demand Drafts maintained in prescribed form?				
	Observation/ Status				
	Yes				
	No				
163	CDDO has intimated the PAO, the total number of cheques issued on the last day of the financial year and the total amount thereof and the number and amount of the last cheque issued by him under each category by the first day of the next financial year? (Para 3.3.3 of CAM)				
	Observation/ Status				
	Yes				
	No				
164	Register of Cheques Issued in Form GAR 4 is maintained by CDDO?				
	Observation/ Status				
	Yes				
	No				
165	Cancellation of cheques before issue, after issue and cheques which remained un-encashed for 6 months done as per procedure given under Rule 47 of R&P Rules?				
	Observation/ Status				
	Yes				
	No				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
166	Cheques are not issued by the CDDO in excess of amount assigned to him by the PAO through LOC?				
	Observation/ Status				
	Yes				
	No				
<u>'C' Category</u>					
167	All cheques drawn for Rs.10.00 lakhs and above bear signature of another authorized gazetted officer/ senior most non-gazetted officer, in addition to the DDOs'? (Rule 42 of R&P Rules)				
	Observation/ Status				
	Yes				
	No				
168	No revalidation of time-barred cheques has been carried out by the DDO? (M/o Finance O.M. dated 29.6.1995) 2.5.1 of CAM				
	Observation/ Status				
	Yes				
	No				

Sub Section – X Cheque Books & Issue of Cheques by CDDO (S.No. 153 to 168)

1		2.
3.		4.
Signature, Name & Designation of dealing hand (s)		
SO in charge:		
DDO in charge:		
Marks		Audited by
Max. Marks	184	
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)
Section XI – General Provident Fund, Long Term Advances and Medical Reimbursement.					
General Provident Fund					
169	In case an employee is transferred to an office under another PAO's control, details of the same is immediately intimated to the PAO to enable him to take action for transfer of the GPF Balances?				
	Observation/ Status				
	Yes A1				
	No A5				
170	GPF/CPF accounts of MTS employees are maintained properly as per rules?				
	Observation/ Status				
	Yes A1				
	No A5				
171	The details of the provident fund advances paid have been forwarded to the P.A.O every month, through a statement of the amounts paid and including the particulars of the sanction, names of the subscribers, their account numbers, etc? (Note 4 below para 3.1.3 of CAM)				
	Observation/ Status				
	Yes A1				
	No A5				
172	Cheques not issued for drawal of advances sanctioned after the details of final payment has been moved to PAO? (Rule 34(3) (v) of G.P.F. (CS) Rules, 1960)				
	Observation/ Status				
	Yes A1				
	No A5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
<u>‘B’ Category</u>					
173	GPF contribution not recovered from new employees appointed on or after 1.1.2004?				
	Observation/ Status				
	Yes				
	No				
174	There has been no omission to transfer the balances of subscribers who have quit service to ‘Un-claimed Deposits’ by appropriate notice to PAO?				
	Observation/ Status				
	Yes	B1			
	No	B5			
<u>‘C’ Category</u>					
175	Subscriber has been allowed to reduce subscription only once a year and/or enhance subscription only twice a year within the maximum and minimum limits?				
	Observation/ Status				
	Yes	C1			
	No	C5			
176	Special Advance (advance in excess of 50% of the amount at credit or three months pay or involving recovery in more than 24 installments) sanctioned by the competent authority only?				
	Observation/ Status				
	Yes	C1			
	No	C5			

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
	Long Term Advances				
	<u>'A' Category</u>				
177	In case an employee is transferred to an office under another PAO's control, details of the same is immediately intimated to the PAO to enable him to take action for transfer of the Debit Balances?				
	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>				
178	Copy of Registration Certificate of vehicles obtained from the Govt. Servant?				
	Observation/ Status				
	Yes B1				
	No B5				
179	Mortgage deed in r/o HBA obtained from the Govt. Servant?				
	Observation/ Status				
	Yes B1				
	No B5				
180	Mortgage deed in r/o MCA obtained from the Govt. Servant?				
	Observation/ Status				
	Yes B1				
	No B5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
	Medical Reimbursement				
	<u>'A' Category</u>				
181	Sub-register in respect of individual Central Govt. Servants claiming medical reimbursement maintained in prescribed form? (G.I., M.H. O.M. dated 23.3.1976)				
	Observation/ Status				
	Yes A1				
	No A5				
	<u>'B' Category</u>				
182	Medical claims allowed only as per provisions of medical attendance rules?				
	Observation/ Status				
	Yes B1				
	No B5				

Sub Section –XI GPF, Long Term Advances and Medical Reimbursement
(S.No. 169 to 182)

1.		2.
3.		4.
Signature, Name & Designation of dealing hand (s)		
SO in charge:		
DDO in charge:		
Marks		Audited by
Max. Marks	152	
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)
Section XII – Personal Deposit Account					
<u>‘A’ Category</u>					
183	Personal Deposit Account has been opened by a special order of the Ministry/Deptt. in consultation with CGA? (Rule 89(1) of GFR2005 17.7.2 of CAM				
	Observation/ Status				
	Yes	A1			
	No	A5			
184	There has been no ‘minus’ balance in PD Account? (Rule 88 of GFR 2005) 17.7.1 of CAM				
	Observation/ Status				
	Yes	A1			
	No	A5			
185	"Abstract of the Register of Receipts and Payments" pertaining to the Personal Deposit Account in Annexure ‘A’ is submitted by the PD Account holder to the Pay and Accounts Office every month? (Para 17.7.5 of CAM)				
	Observation/ Status				
	Yes	A1			
	No	A5			

Sub Section –XII Personal Deposit Account (S.No. 183 to 185)

1	2.	
3.	4.	
Signature, Name & Designation of dealing hand (s)		
SO in charge:		
DDO 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)
Section XIII – FRBM ACT					
<u>‘A’ Category</u>					
186	Asset Register maintained in Form D-4 and position of assets reflected correctly therein? (Rule 6 of FRBM Rules 2004)				
	Observation/ Status				
	Yes	A1			
	No	A5			
187	Statement of Guarantees prepared in Form D-3? (Rule 6 of FRBM Rules 2004)				
	Observation/ Status				
	Yes	A1			
	No	A5			

Sub Section –XIII FRBM Act (S.No. 186 to 187)

1	2.	
3.	4.	
Signature, Name & Designation of dealing hand (s)		
SO in charge:		
DDO in charge:		
Marks		Audited by
Max. Marks	32	
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)
Section XIV – Procurement Procedures (Goods & Services)					
	Goods				
	<u>‘A’ Category</u>				
188	Specifications, quantity and quality clearly spelt out in the procurement orders? (Rule 137(i) of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
189	Specifications meet the needs of the organization without including superfluous features? (Rule 137(i) of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
190	Quantity specified is not in excess of requirement? (Rule 137(i) of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
191	The selected offer is as per specifications and meets the requirements in all respects? (Rule 137 (iii) of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
192	Price of selected offer is reasonable and consistent with the quality required? (Rule 137(iv) of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks	
(1)	(2)	(3)	(4)	(5)	(6)	
193	The procuring authority has placed on record, in precise terms, the considerations which weighed with it while taking the procurement decisions at each stage of procurement? (Rule 137 (v) of GFR 2005)					
	Observation/ Status					
	Yes					A1
	No					A5
194	Purchase of goods costing above Rs.15000/- and upto Rs.100000/- has been made on the recommendations of a duly constituted Local Purchase Committee? (Rule 146 of GFR 2005)					
	Observation/ Status					
	Yes					A1
	No					A5
195	Purchase of all reserved items like handspun and hand woven textiles etc. has been made exclusively from Khadi Village Industries Commission/ notified handloom units of ACASH/ registered Small Scale Industrial Units? (Rule 144 of GFR 2005)					
	Observation/ Status					
	Yes					A1
	No					A5
196	Price of DGS&D rate contracted goods directly procured from suppliers is not in excess of the rate contract and terms and conditions are in line with those specified in the rate contract? (Rule 147(1) of GFR 2005)					
	Observation/ Status					
	Yes					A1
	No					A5

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
197	Demand for goods has not been divided into small quantities to make piecemeal purchases to avoid obtaining sanction of higher authority? (Rule 148 of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
198	Procurement of Goods of estimated value of Rs.25.00 lakhs and above done through Advertised Tender Enquiry except in cases covered by Rule 151(ii) of GFR? (Rule 150 of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
199	Procurement of Goods of estimated value of upto Rs.25.00 lakhs done through Limited Tender Enquiry? (Rule 151 of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
200	All advertised/limited tender enquiries posted on the department's website? (Rules 150 & 151 of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
201	Register of Advertisements issued maintained in Administration branch (not in Accounts branch?)				
	Observation/ Status				
	Yes A1				
	No A5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
202	In two bid system financial bids of only technically acceptable offers were opened for evaluation before awarding contract? (Rule 152 of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
203	Late bids have not been considered in case of advertised or limited tender enquiry? (Rule 153 of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
204	Provisions of Rule 154 of GFR 2005 have been strictly adhered to when procurement from a single source has been resorted to?				
	Observation/ Status				
	Yes A1				
	No A5				
205	Instructions to bidders, Conditions of Contract, Schedule of Requirements, Specifications and Technical Details, Price Schedule, Contract Form, Other Standard forms etc clearly given in the bidding documents? (Rule 155 of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
206	Bidding documents clearly indicate that resultant contract will be interpreted under Indian Laws? (Rule 160(iv) of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks	
(1)	(2)	(3)	(4)	(5)	(6)	
207	Suitable provision for settlement of disputes, if any, emanating from the resultant contract is kept in the bidding document? (Rule 160(iii) of GFR 2005)					
	Observation/ Status					
	Yes					A1
	No					A5
208	Bidders not permitted to alter or modify their bids after expiry of deadline for receipt of bids? (Rule 160(xi) of GFR 2005)					
	Observation/ Status					
	Yes					A1
	No					A5
209	Contract has been awarded to the lowest evaluated responsive bidder? (Rule 160(xiv) of GFR 2005)					
	Observation/ Status					
	Yes	A1				
	No	A5				
210	Procurements of goods covered under Rate Contracts are undertaken only through website of DGS&D? (M/o Finance O.M. No.8(5)/E.II(A) /2006 dated 8.3.2007)					
	Observation/ Status					
	Yes					A1
	No					A5
211	Monthly progress report of e-procurement in the prescribed form sent to M/o Finance by 5th day of each month? (M/o Finance O.M. No.8(5)/E.II(A) /2006 dated 8.3.2007)					
	Observation/ Status					
	Yes					A1
	No					A5

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks	
(1)	(2)	(3)	(4)	(5)	(6)	
212	All sophisticated and costly equipment and machinery are covered under Maintenance Contract with the supplier or any other competent firm? (Rule 156 of GFR 2005)					
	Observation/ Status					
	Yes					A1
	No					A5
213	Bid Security (in the range of 2-5%) has been obtained from all bidders? (Rule 157 of GFR 2005)					
	Observation/ Status					
	Yes					A1
	No					A5
214	Performance Security has been obtained from the successful bidder? (Rule 158 of GFR 2005)					
	Observation/ Status					
	Yes	A1				
	No	A5				
215	Performance Security (in the range of 5-10%) has been refunded immediately after completion of the work?					
	Observation/ Status					
	Yes					A1
	No					A5
216	Advance payment and part payments are made to suppliers only as regulated under Rule 159 (1) and (2) of GFR 2005?					
	Observation/ Status					
	Yes					A1
	No					A5

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
	Services				
217	The Terms of Reference for appointment of consultants give a precise statement of objectives, outline of the tasks to be carried out, schedule for completion of tasks, support or inputs to be provided by the Ministry/Department and the final outputs required of the consultant? (Rule 170 of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
218	Preparation and issue of Request for Proposal (RFP) done according to Rule 171 of GFR 2005?				
	Observation/ Status				
	Yes A1				
	No A5				
219	Proposals obtained from the consultants in 'Two-bid' system as per procedure? (Rule 172 of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
220	Consultancy Evaluation Committee constituted for technical evaluation of the bid? (Rule 174 of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
221	Full justification for single source selection has been recorded on file and approved by the competent authority? (Rule 176 of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
222	Tender enquiry for outsourcing of services contain the details of work or service to be performed, facilities and inputs to be provided by the Ministry/Deptt., Eligibility and qualification criteria to be met by the contractor and the details of statutory and contractual obligations to be complied with by the contractor? (Rule 180 of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
223	Advertised tender enquiry method has been resorted to for estimated value of work or service above Rs.10.00 lakhs? (Rule 181(b) of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
224	Steps have been taken for continuous monitoring of the performance of the consultants and contractors during the period of contract? (Rule 177 and Rule 185 of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
225	Income Tax from contractors/suppliers, where applicable, has been deducted at the prescribed rates?				
	Observation/ Status				
	Yes A1				
	No A5				
226	Income Tax returns filed in prescribed form in time?				
	Observation/ Status				
	Yes A1				
	No A5				
227	Work Contract Tax at prescribed rates have been deducted and deposited through challan to the State Government?				
	Observation/ Status				
	Yes A1				
	No A5				

Sub Section –XIV Procurement of Goods & Services (S.No. 188 to 227)

1	2.
3.	4.
Signature, Name & Designation of dealing hand (s)	
SO in charge:	
DDO in charge:	
Marks	
Max. Marks	640
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)
Section XV – Inventory Management					
‘A’ Category					
228	Adequate arrangement has been made for safe custody and proper storage of goods and materials? (Rule 189 of GFR 2005)				
	Observation/ Status				
	Yes	A1			
	No	A5			
229	Stock Register of Fixed Assets maintained in Form GFR – 40? (Rule 190(2) of GFR 2005)				
	Observation/ Status				
	Yes	A1			
	No	A5			
230	Stock Register of Consumables maintained in Form GFR- 41? (Rule 190(2) of GFR 2005)				
	Observation/ Status				
	Yes	A1			
	No	A5			
231	Register of assets of historical/artistic value maintained in Form GFR 42? (Rule 190(2) of GFR 2005)				
	Observation/ Status				
	Yes	A1			
	No	A5			
232	Physical Verification of Fixed Assets done at least once a year? (Rules 192(1) & 192 (3) of GFR 2005)				
	Observation/ Status				
	Yes	A1			
	No	A5			
233	Physical verification of consumables done at least once a year? (Rules 192(2) & 192(3) of GFR 2005)				
	Observation/ Status				
	Yes	A1			
	No	A5			

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
234	Physical verification of Library Books done at least once a year/once in three years/ sample verification at least once in three years in case of libraries having not more than 20000 volumes, more than 20000 upto 50000 volumes and more than 50000 volumes respectively? (Rule 194(i) and (ii) of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				
235	Prompt action has been taken in case of discrepancy, shortages, damages, unserviceable goods etc identified during physical verification of fixed assets, consumables, library books etc. as contemplated under Rules 33 to 38 of GFR and Rule 194(ii) of GFR 2005?				
	Observation/ Status				
	Yes A1				
	No A5				
236	Obsolete or unserviceable goods such as expired medicines, food grain, ammunition etc. which are hazardous or unfit for human consumption has been destroyed immediately by adopting suitable mode to avoid any health hazard, environmental pollution or misuse of such goods? (Rule 197(iii) of GFR 2005)				
	Observation/ Status				
	Yes A1				
	No A5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks	
(1)	(2)	(3)	(4)	(5)	(6)	
237	Formal sanction of competent authority has been obtained in respect of all losses and losses written off? (Rule 202 (1) of GFR 2005)					
	Observation/ Status					
	Yes					A1
	No					A5
<u>‘B’ Category</u>						
238	Obsolete or unserviceable items have been identified as such by a committee constituted by the competent authority and a list of such items prepared for disposal in Form GAR-17 ? (Rule 196 of GFR 2005)					
	Observation/ Status					
	Yes					B1
	No					B5
239	Disposal of surplus/obsolete goods of assessed residual value above Rs.2.00 lakhs done through obtaining bids through advertised tender or public auction? (Rule 197(i) of GFR 2005)					
	Observation/ Status					
	Yes					B1
	No					B5
240	Sale account is prepared for goods disposed of in Form GFR 18, duly signed by the officer who supervised the sale or auction? (Rule 201 of GFR 2005)					
	Observation/ Status					
	Yes					B1
	No					B5

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
241	Accession Register (for library books) maintained in Form GFR 35? (Rule 190(2) of GFR 2005)				
	Observation/ Status				
	Yes				
	No				

Sub Section –XV Inventory Management (S.No. 228 to 241)

1		2.	
3.		4.	
Signature, Name & Designation of dealing hand (s)			
SO in charge:			
DDO in charge:			
Marks		Audited by	
Max. Marks	192		
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)
Section XVI – Special Checks for Merged DDO					
	General Provident Fund				
242	Missing credits/debits intimated by the PAO are separately noted and the matter pursued with the PAO regularly and such of the missing credits transferred subsequently by the PAO are posted correctly in PBR with suitable remarks?				
	Observation/ Status				
	Yes A1				
	No A5				
243	Interest credited to subscribers accounts during the year and the total figures thereof intimated to the PAO for carrying out the accounts adjustment and interest calculation sheets are available and initialed by the person who calculated them and by the person who checked them?				
	Observation/ Status				
	Yes A1				
	No A5				
244	Annual reconciliation of balances has been prepared and entries therein are posted correctly from the entries in the PBR?				
	Observation/ Status				
	Yes A1				
	No A5				
<u>'B' Category</u>					
245	GPF Account numbers allotted to each employee are noted promptly in the PBR and a reference to old GPF A/c number is also given?				
	Observation/ Status				
	Yes B1				
	No B5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
246	Receipt of GPF nominations noted in PBR?				
	Observation/ Status				
	Yes B1				
	No B5				
247	Monthly reconciliation sheet is prepared in the prescribed format every month and discrepancies, if any, settled in the following month at the latest?				
	Observation/ Status				
	Yes B1				
	No B5				
248	In case of closure of accounts due to retirement or transfer etc., the words “accounts closed in __” along with reason for closing has been written prominently in red ink over the initials of the DDO and the amount paid posted in the withdrawal column of the abstract?				
	Observation/ Status				
	Yes B1				
	No B5				
249	Recoveries/withdrawals for the year are summed up and posted in the abstract portion of GPF at the close of the year?				
	Observation/ Status				
	Yes B1				
	No B5				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Long Term Advances					
<u>‘A’ Category</u>					
250	Reconciliation of differences between the balances noted in the PBR and amount actually intimated by the PAO in case of persons coming from other DDO/ Deptt promptly done?				
	Observation/ Status				
	Yes	A1			
	No	A5			
<u>‘C’ Category</u>					
251	Balances outstanding at the close of the year have been intimated to the loanees and their acceptances have been received?				
	Observation/ Status				
	Yes	C1			
	No	C5			
Leave Salary & Pension Contribution					
<u>‘B’ Category</u>					
252	The essential particulars for calculation and recovery of Leave Salary and Pension Contributions are noted in PBR?				
	Observation/ Status				
	Yes	B1			
	No	B5			
253	Contributions determined are correct with reference to the details available in PBR, Service Book, etc? FR 115,116,117				
	Observation/ Status				
	Yes	B1			
	No	B5			

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
254	Recoveries relating to Leave Salary and Pension contribution and payments of Leave Salary, if any, are posted in the PBR based on information received from the PAO and outstanding recoveries worked out at the close of each year?				
	Observation/ Status				
	Yes B1				
	No B5				
255	Penal interest has been levied in case of non-recovery/belated receipt of contributions from the foreign employer/individual? Para 9.2.1 of CAM				
	Observation/ Status				
	Yes B1				
	No B5				
256	On completion of Foreign Service, the Service Book is sent to PAO for making entries relating to receipt of contributions? Para 9.5.4 of CAM				
	Observation/ Status				
	Yes B1				
	No B5				

Sub Section –XVI Special Checks for Merged DDO (S.No. 242 to 256)

1	2.	
3.	4.	
Signature, Name & Designation of dealing hand (s)		
SO in charge:		
DDO in charge:		
Marks		Audited by
Max. Marks	148	
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)
Section XVII – New Pension Scheme					
257	New employees registered with NSDL and NSDL notified about the changes?				
	Observation/ Status				
	Yes				
	No				
258	Separate PBR is being maintained for Govt. servants who joined service on or after 1.1.2004?				
	Observation/ Status				
	Yes				
	No				
259	Unique 16 digit PPAN number noted in PBR?				
	Observation/ Status				
	Yes				
	No				
260	Alphabetical Index Register indicating the PRAN numbers allotted to each subscriber maintained?				
	Observation/ Status				
	Yes				
	No				
261	Detailed ledger account maintained in r/o subscribers showing amounts of contributions paid to the Trustee bank and the details of remittance?				
	Observation/ Status				
	Yes				
	No				

S.No	Checks	Response Y/N/ NA	Grade	Marks Scored	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
262	Monthly salary bills in r/o employees under the New Pension Scheme, prepared and passed by CDDO?				
	Observation/ Status				
	Yes A1				
	No A5				
263	Prompt remittance of employees' contribution and Govt. contribution to the trustee bank through RTGS/NEFT?				
	Observation/ Status				
	Yes A1				
	No A5				
264	Subscriber wise remittance details uploaded/intimated to NSDL online?				
	Observation/ Status				
	Yes A1				
	No A5				
265	In case of transfer of subscriber to an office under payment control of another PAO, details of PRAN number given in the LPC?				
	Observation/ Status				
	Yes A1				
	No A5				
266	Reconciliation of monthly contribution figures conducted against the figures appearing in the PAO's books?				
	Observation/ Status				
	Yes A1				
	No A5				

Sub Section –XVII New Pension Scheme (CDDOs) (S.No. 257 to 266)

1		2.
3.		4.
Signature, Name & Designation of dealing hand (s)		
SO in charge:		
DDO in charge:		
Marks		Audited by
Max. Marks	160	
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	Max. Marks	Max Marks applicable	Marks Scored	Grade	Checked by
Section I Handling Cash	264				
Section II Establishment Register, Service Books etc.	244				
Section III Annual Performance Appraisal Reports	120				
Section IV Record Maintenance, Property Returns and RTI	240				
Section V Pay Bill Register	156				
Section VI Bill Register	56				
Section VII TA, LTC & OTA	96				
Section VIII Contingent Expenditure & Receipt Reconciliation	300				
Section IX Liveries, Service Postage Stamps & Staff Car	176				
Section X Cheque Books & Issue of Cheques by CDDO	184				
Section XI GPF, Long Term	152				

Advances & Medical Reimbursement					
Section XII Personal Deposit Account	48				
Section XIII FRBM Act	32				
Section XIV Procurement Procedure (Goods & Services)	640				
Section XV Inventory Management	192				
Section XVI Special Checks for Merged DDO	148				
Section XVII New Pension Scheme.	160				

**SECTION-WISE NUMBER OF ‘A’, ‘B’ & ‘C’ CATEGORY
CONTROL POINTS**

Section	Max. Marks	A Cat. (No)	B Cat. (No.)	C Cat. (No.)	Total Contr ol points
Section I Handling Cash	264	13	5	4	22
Section II Establishment Register, Service Books etc.	244	8	13	3	24
Section III Annual Performance Appraisal Reports	120	3	9	0	12
Section IV Record Maintenance, Property Returns and RTI Act	240	14	2	0	16
Section V Pay Bill Register	156	6	5	5	16
Section VI Bill Register	56	0	7	0	7
Section VII TA, LTC & OTA	96	2	5	6	13
Section VIII Contingent Expenditure & Receipt Reconciliation	300	15	7	1	23
Section IX Liveries, Service Postage Stamps & Staff Car	176	5	10	4	19
Section X Cheque Books & Issue of Cheques by CDDO	184	8	6	2	16
Section XI GPF, Long Term Advances & Medical Reimbursement	152	6	6	2	14
Section XII Personal Deposit Account	48	3	0	0	3

Section XIII FRBM Act	32	2	0	0	2
Section XIV Procurement Procedure (Goods & Services)	640	40	0	0	40
Section XV Inventory Management	192	10	4	0	14
Section XVI Special Checks for Merged DDO	148	4	10	1	15
Section XVII New Pension Scheme	160	10	0	0	10
Total	3208	149	89	28	266

SECTION WISE REMARKS OF HEAD OF AUDIT PARTY

Section	Remarks
Section I Handling Cash	
Section II Establishment Register, Service Books etc.	
Section III Annual Performance Appraisal Reports	
Section IV Record Maintenance, Property Returns and RTI Act	
Section V Pay Bill Register	
Section VI Bill Register	
Section VII TA, LTC & OTA	
Section VIII Contingent Expenditure & Receipt Reconciliation	
Section IX Liveries, Service Postage Stamps & Staff Car	
Section X Cheque Books & Issue of Cheques by CDDO	
Section XI GPF, Long Term Advances & Medical Reimbursement	
Section XII Personal Deposit Account	
Section XIII FRBM Act	
Section XIV Procurement Procedure (Goods & Services)	
Section XV	

Inventory Management	
Section XVI Special Checks for Merged DDO	
Section XVII New Pension Scheme.	

CATEGORY-WISE GRADES SCORED

Total ‘A’ Category Check points = 149 N.A =

Total ‘B’ Category Check points = 89 N.A =

Total ‘C’ Category Check points = 28 N.A =

Total ‘A’ + ‘B’ + ‘C’ Check points= 266 Total N.A =

Category	Max. Marks	Maximum Marks applicable	Marks Scored	Percentage Scored	Grade	Remarks
‘A’ Category Control points	2384					
‘B’ Category Control points	712					
‘C’ Category Control points	112					
Grand Total	3208					

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. Idle Machinery/ Surplus Stores will include all the obsolete and unserviceable items lying un-disposed in stores for years together leading to loss in value of the machinery /stores.
4. 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.
5. 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.
6. Irregular Purchases will include purchases made in contravention to the General Financial Rules, like not calling for quotations, improper floating of tenders etc.
7. Non-Adjustment of advances will include the cases of non-adjustment of TA, LTC, Contingent Advances on abstract contingent bills, advances made to contractors, Departmental Officers etc within the stipulated time by presentation of the adjustment bill.
8. Blockage of Govt. Money will include those cases where moveable/ immoveable assets have been acquired but have not been put to use or remain idle.
9. Non-Accountal of Govt. Money will include those amounts which are lying outside Govt. Account which should have been credited to the Govt. Account, Stores Purchased but not taken into stock etc.
10. Any other items which are not covered under the Sub-heads 1 to 9 above.

Part B: Summary of Irregularities

Month Selected for audit _____

S. No.	Nature of irregularity	Brief Particulars	Amount involved in Rupees
1	Non Recovery of Government Dues		
2	Cases of Overpayment		
3	Idle Machinery/ Surplus Stores		
4	Loss/ Infructuous Expenditure		
5	Irregular Expenditure		
6	Irregular Purchases		
7	Non-Adjustment of Advances		
8	Blockage of Govt. Money		
9	Non- Accountal of Govt. Money/ Costly Stores		
10	Items of Special Nature		

Part C
Outstanding Internal Audit Paras

Para No.	Year of Audit	Details of the Para

Section	S.No. of Control point against which the outstanding paras have been examined	Whether the outstanding paras have been complied with by the DDO at the time of audit . (indicate Yes or No) If 'No' Column 4 is to be filled.	S.Nos and Annexure Nos. against which the details of the outstanding paras have been incorporated in the current report
(1)	(2)	(3)	(4)
Section I Handling Cash			
Section II Establishment Register, Service Books etc.			
Section III Annual Performance Appraisal Reports			
Section IV Record Maintenance, Property Returns and RTI			
Section V Pay Bill			

Register			
Section VI Bill Register			
Section VII TA, LTC & OTA			
Section VIII Contingent Expenditure & Receipt Reconciliation			
Section IX Liveries, Service Postage Stamps & Staff Car			
Section X Cheque Books & Issue of Cheques by CDDO			
Section XI GPF, Long Term Advances & Medical Reimbursement .			
Section XII Personal Deposit Account			
Section XIII FRBM Act			
Section XIV Procurement Procedure (Goods & Services)			
Section XV Inventory Management			
Section XVI			

Special Checks for Merged DDO			
Section XVII New Pension Scheme.			

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

Section	S.No. of Control point against which the outstanding paras have been examined	Whether the outstanding paras have been complied with by the DDO at the time of audit . (indicate Yes or No) If 'No' Column 4 is to be filled.	<i>S.Nos and Annexure Nos. against which the details of the outstanding paras have been incorporated in the current report</i>
(1)	(2)	(3)	(4)
Section I Handling Cash	15	Yes	--
Section X Cheque Books & Issue of Cheques by CDDO	159	No	159

Explanation:

1. Control Point No. 15 relates to maintenance of Register of undisbursed salaries. Current Audit has found that the DDO has started maintaining the register as per rules. In order to settle the para, Number 7, we have shown in the table that this item is covered by Check point No. 15 under Section I and audit has verified the compliance shown by the DDO.
2. Control point No. 159 relates to physical verification of stock of cheque books. By bringing the para number 12 of audit report for the year 2008-09 in to this table, we have settled the old para by incorporating it into this audit report.

PART 'D'

Annexure – I

Cases of Discrepancy in Cash Book

S.No	Cases of Delay in depositing Govt. receipts in bank	Cases of delay in recoupment of permanent advance	Cases of overwriting/unattested cuttings and corrections.
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			

Annexure II**Cases of Discrepancy in Service Books****Total No. of Service Books maintained: _____
checked _____****No. of Service Books**

S. No	Name & Designation	Photo- graph not pasted	Certificate of service verificatio n not given	Details of family not pasted	GPF Nomi- nation not pasted	CGEGIS nomination not pasted	DCRG nomi- nation not pasted	GPF A/c No. not noted	In- correct pay fixation s	Incomplete / incorrect leave account
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										

Annexure – III**Cases of Discrepancies in APARS**

S.No	Delay in submission of APAR by reporting officer to reviewing officer	Delay in submission of APAR by reviewing officer to accepting authority	Cases of APAR not taken finally on record by 30th November.
	Name & Designation of Reporting Officer	Name & Designation of Reviewing Officer	Name & Designation of individual officer reported upon.
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

Annexure – IV

Cases of Discrepancies in Pay Bill Register

S. No	Name & Designation	DOJ/Super-annuation/address of Govt. Accommodation/licence fee not noted.	Opening balance, debits, credits and closing balance of GPF not worked out.	Sanctions, payments, recoveries etc. of Long Term Advances not entered in relevant columns	Cases where Income Tax has not been recovered proportionately	Cases of incorrect Income Tax calculations	Cases of entries not attested by DDO.
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							

Annexure – V

Cases of Overpayment to Government Servants

S.No	Name & Designation	Salary/ Leave salary	Special Pay/ Personal Pay etc.	HRA	CEA	OTA	Conveyance Allowance	Medical reimburse- ment	Residential telephone charges
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									

Note: Amount to be indicated under the relevant item.

Annexure – VI

Statement Showing cases of Outstanding TA/LTC/Medical Advances

S.No	Name & Designation of the official	Date of drawal of advance	Amount of Advance TA/LTC/ME DICAL (in Rs.)	Penal interest recoverable (in Rs.)	Remarks
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

Annexure –VII

Cases of Discrepancies in Maintenance & Running of Staff Car

S.No	Cases of non-recovery of prescribed amount on account of private journeys from concerned officials	Cases of frequent replacement of same parts/ payment for repairs on the higher side.	Cases of unrecovered loss of equipment due to negligence.
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			

Annexure –VIII**Cases of Discrepancies in Contingent Expenditure**

S.No	Cases of delay in submission of detailed bills against amounts drawn on abstract contingent bills	Cases of non-recovery of deployment charges/ fees/ testing fees, etc.	Cases of overpayment/ double payment for the same item	Cases of non-recovery of income tax from suppliers/ contractors
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				

Annexure –IX

Cases of Discrepancies in Maintenance of Cheque Books and Issue of Cheques

S.No	Cases of loss of cheque books/ cheque leaves	List of time-barred cheques	Others
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			

Annexure –X

Cases of Loss of Library Books, Stores etc.

S.No	Cases of loss of/ damage to library books	Cases of loss of/ damage to consumable stores	Cases of loss/damage to dead stock/ fixed assets
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			

Annexure – XI

**Statement Showing Details of Surplus /Obsolete / Unserviceable
Items**

S.No	Particulars of item	Book Value (In Rs.)	Since when lying undisposed off
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

Annexure – XII

List of Records to be obtained by Internal Audit

S.No.	Name of Record	Section	Maintained (Y/N/NA)	Made Available for audit (Y/N/NA)	Signature of Dealing hand
	2	3	4	5	6
1.	Cash Book				
2.	Fidelity Bonds				
3.	Duplicate Key Register				
4.	Stock Register of Receipt Books				
5.	Register of Undisbursed Pay & Allowances				
6.	Acquittance Rolls				
7.	Petty cash book				
8.	Register of Non-Government money				
9.	Rent Register				
10.	Broadsheet of short Term advances				
11.	Establishment Register				
12.	Incumbency Register				
13.	Register of Service Books				
14.	Service Books				
15.	Pay fixation cases				
16.	Register of Nominations				
17.	Register of CR Files				
18.	Pay Bill Registers				

19.	Files relating to Income Tax Calculations				
20.	Register of deductions				
21.	Bill Register				
22.	Bill Transit Register				
23.	TA Register				
24.	OTA Register				
25.	Register of Children Education Allowance				
26.	Telephone/trunk call register				
27.	Broadsheet of GPF Group 'D'				
28.	Register of Contingent Charges				
29.	Register of Sanctions				
30.	Liveries Register				
31.	Service Postage Stamps Register				
32.	Log Books for Staff Car				
33.	Register of Repairs and Replacements				
34.	Register of Petrol, Mobile Oil etc.				
35.	Stock Register of Cheque Books				
36.	Register of bills drawn				
37.	Register of Cheques issued				
38.	Register of requisition of				

	bank drafts				
39.	Files relating to long term advances				
40.	Sub-Register of Medical claims				
41.	Abstract of the Register of Receipts and Payments in respect of PD Account				
42.	Asset Register in Form D-4				
43.	Statement of Guarantees in Form D-3				
44.	Purchase files				
45.	Register of Advertisements				
46.	Security Deposit Register				
47.	Stock Register of fixed assets				
48.	Stock Register of Consumables				
49.	Accession Register of Library Books				
50.	Register of assets of historical/artistic value				
51.	Alphabetical Index Register for New Pension Scheme.				
52.	Detailed ledger Account of subscribers.				
53.	Fees Register				

Annexure – XIII

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

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

