

**PERFORMA FOR FURNISHING INFORMATION FOR THE UNIT AUDITED + COMPLETION MEMO  
OF AUDIT PARTY TO HEADQUARTER ALONGWITH THE AUDIT REPORT.  
(PROFORMA-A) REF: PARA 3.7.2**

1.	Name of the Unit Audited						
2.	Name of the I.A.O. and Party Personnel.						
3.	Period of Accounts Inspected/Audit Year Covered.						
4.	Months selected for detailed inspection. (a) No. of bills checked : Pay Bill (b) T.A. Bill (c) Contingency (d) Supplier bill etc.						
5.	Dates of Audit						
6(i).	Total No. of Service Books examined(enclose list)						
6(ii)	List of officers due to retire within 5 years whose service books checked.						
7.	Pay Fixation Cases Checked.						
8.	Actual time taken for inspection (State whether time allowed was sufficient or whether there was only saving of time i.e is any change necessary)						
9.	Whether inspection report was discussed with HOD/Head of the Office inspected and departments view taken in report.						
10.	Whether allocation of duties amongst the members of the party has been enclosed prescribed proforma.						
11.	Whether correctness of the maintenance of G.P. Fund Account and accounts of Loans and Advances checked.						
12.	Whether there are pending pension cases, if so details thereof.						
13	<b>Old Report</b>						
A	Para outstanding		Recoveries outstanding				Rs.
B	Paras Settled		Recoveries effected				Rs.
C	Yearwise breakup of paras settled (enclose report in Form-II M-8 also)						
D	Remaining paras of old report included in this report		Remaining recoveries included in this report.				

<b>14</b>	<b>Current Report</b>		
A.	(i) No. of preliminary objection memo issued  (ii) No. of objection settled on the spot.  (iii) General remarks whether the accounts are satisfactory or not.		
B.	Remaining paras included in current report.		
<b>15.</b>	<b>Recoveries</b>		
<b>A</b>	Detected	Rs.	
<b>B</b>	Recoveries effected on the spot	Rs.	
<b>C</b>	Remaining recoveries pointed out in current report.	Rs.	
16.	In any serious para pointed out, to be brought to the notice of the higher authorities.	Yes	No
<b>If yes, details given below :-</b>			
	<b>Serious para Number</b>	<b>Brief detail</b>	
17.	<b>If any embezzlement case inviting attention of higher authorities</b>	Yes	No
	<b>(If yes, give details)</b>		

Signature of JAO : \_\_\_\_\_

Name of JAO : \_\_\_\_\_

Signature of I.A.O : \_\_\_\_\_

Name of I.A.O : \_\_\_\_\_

Date:

**GOVERNMENT OF NCT OF DELHI  
DIRECTORATE OF AUDIT**

**PROFORMA – ‘C’**

(Name of office/unit)	
Non-cheque / cheque drawing DDO	
Period of Accounts	
Date of Inspection	

S.No.	PARTICULARS	REMARKS
1	Obtained a list of records maintained by the office being inspected and audited. Commonly required to be maintained in each office is indicated in Annexure-1(b)	
2	Scrutinize the system of drawing bills from the stage it originated till paid off during the selection period of check with reference to entries made in the various initial and subsidiary records as prescribed under the rules.	
3	Scrutinize the system of accounting of receipts from the stage if originated till credited to Government account with reference to the entries made in the various initial and subsidiary accounts records and also see that the receipts have not been utilized for payment.	
4	<p><b><u>Cash Book</u></b> (Applicable also for non-cheque DDOs)</p> <p>(i) Examine the Cash Book to see whether it is written, verified, maintained and balance in accordance with the relevant provisions of the Receipt and Payment Rules, 1983. In addition it should be sent that:-</p> <p>(a) Cash Balance is physically verified by surprise periodical checks.                      (b) Cash-in-hand is prima-facie not more than the occasion demands.                      (c) There is no delay in remittance of cash/cheque/DD/dtc. to the bank                      (d) All amount received on account of Pay, TA and contingencies, etc. are entered on the payment side. Check the payment side with the payment vouchers and the contingent register.</p>	
	(ii) Examine the system of receipt, custody and use of cheque-books and offer comments. Prepare a list of cheque-books received by the DDO for verification with the office of issue. Have the balance books-in-hand been verified by the DDO?	
	(iii) Similarly, examine the system of receipt, custody and use of the receipt book and offer comments. Prepare a list of Receipt Books for verification with the office of issue. Have the balance books-in-hand been verified by the DDO?	
5	<p><b><u>Bill for Pay &amp; Allowances:-</u></b></p> <p>(i) Have the cheque been received as per Bill Register (Form TR-28A) from the PAO and taken into each book? Cases of delay in the receipt of cheque from the PAO should be looked into and commented.</p>	
	(ii) Have all the cheques issued by the PAO during the selected month (as per list received from the PAO) been ticked off with the Cash Book.	

	(iii) Salary vouchers (including bills for advance and all types of allowances, etc.) for the selected month have been closely scrutinized with reference to entitlements and acquittance.	
	(iv) Are the rules regarding accounting of and disbursement of unpaid salaries strictly followed and register kept upto date and reviewed periodically by DDO.	
	(v) Examine salary bills to see if there are variation in rates of pay from these shown in the Service Books.	
	(vi) Examine the LPCs issued during the period of review to see that the rates of pay and allowances admissible and recoveries due are shown correctly.	
	(vii) In the staff employed covered with sanctioned strength. (Has the staff been employed for gainful purpose or there is scope of economy?)	
6	<b><u>Contingencies:-</u></b>  (i) Is the register of contingent expenditure maintained according to the provisions of CRs?  (ii) Have the sub vouchers been cancelled after payment.  (iii) Is the expenditure covered by general/specific sanction?  (iv) Are the rules regarding engagements of MR labour property followed?  (v) Have the certificate of quality and entry of Stock Register recorded on the vouchers? (Entries should be checked with the initial account records, i.e., Stock Register, Stationery Register, Consumable Registers and correctness verified, thereof).	
7	<b><u>Service Books and Leave Account:-</u></b>  (i) Review the service books and leave accounts to see that the entries therein are up-to-date; Calculation for leave-at-credit are correct, as per rules; and the annual verification certificates recorded in the service books. (A list of service books examined should be obtained and kept for records).  (ii) Delays, if any, in the grant of annual increments should be pointed out and reasons ascertained from the Head-of-office.  (iii) Has the pay fixation been correctly done? Cases of wrong pay fixation should be indicated with brief note the amount involved.	
8	<b><u>GPF account of Group-D:-</u></b>  Have the GPF account of Group-D employees been properly maintained? If no, what are the main defects (give references to para in IR)	
9	<b><u>Overtime Allowances:-</u></b>  Has overtime been sanctioned by competent authority and allowed in accordance with the current rules and have all the subsidiary and initial records been maintained?	
10	<b><u>Stores and Stock:-</u></b>  (i) Are stock register maintained for consumable and non-consumable stores and rare the transaction posted as and when they occurred?	

	(ii) Check all the purchase vouchers and verify the purchase in these registers.	
	(iii) Check the supply orders with reference to quotations and comparative statements.	
	(iv) Are the issues made under proper authority?	
	(v) Examine the physical verification report and ascertain if any shortage has been reported therein and if so, what action has been taken for its regularization?	
	(vi) It should be seen that there is no unnecessary accumulation of stock.	
11	<b><u>Log Books:-</u></b>  (i) How many vehicles are there with the department? Check the log books and link the purchase of POL and other accessories with the relevant paid vouchers?	
	(ii) Is the vehicle maintaining normal mileage every month?	
	(iii) Case of extra-ordinary repairs carried out should be investigated with reference to sanction of the competent authority. Register of maintenance of vehicle should also be seen.	
	(iv) Are there journeys shown as "unofficial"? so, what action has been taken to recover the amount from the officers concerned?	
12	<b><u>Examination of Registers:-</u></b>  List of records commonly required to be maintained by each DDO has been indicated in Annexure-1(b). Examine these registers/records.	
13	<b><u>Cheque books of cheque drawing DDOs:-</u></b>  (i) Examine the record maintained for receipt, custody and use of cheque books received from PAOs	
	(ii) Has the DDO paid, bills only in respect of items for which he was authorized to do so?	
	(iii) Has the weekly scrolls been received on due dates from the bank?	
	(iv) Have the Bank Reconciliation Statements been prepared weekly, got checked and sent to PAO? Any serious differences should be brought to notice.	
	(v) Examine as to whether the list of payments alongwith paid vouchers have been sent to the PAO on due dates. Delay in sending should be pointed out.	
14	<b><u>Income Tax Deductions:-</u></b>  Review cases to see that the Income Tax deducted-at-source is correct and in accordance with the latest Income Tax Rebates.	
15	All Cases of sanctions issued by the office, e.g., MCA, Festival Advances, Special Pay, etc. should be examined to see that these have been granted in accordance with GFR and all necessary documents and formalities have been completed.	
16	(i) See that a stock account of blank receipt books has been maintained check the balance and verify the stock-in-hand by actual counting with the shown in the stock book.	
	(ii) See that securities have been furnished by all the officials who handle money and property.	

	(iii) See that annual store return has been prepared to shown how much capital is looked-up in the store.	
17	<p><b><u>Furniture &amp; other equipments, Machinery &amp; Tools and Plant registers</u></b></p> <p>See that the balance of the articles of furniture and machinery have been checked annually by officer responsible for that and that the result of the verification have been noted against the article concerned.</p>	
18	<p><b><u>Liability Register:-</u></b></p> <p>It should be examined whether suitable action is taken to have the liabilities liquidation expeditiously.</p>	
19	<p><b><u>Loans:-</u></b></p> <p>Special care should be taken to examined that all amounts drawn are properly accounted for and that suitable record is kept to show that the loans have been given to the persons entitled to receive this and conform to the rules on the subject, it should be sent that the recoveries are effected regularly. In case of delay in repayment of loan it should be seen that the penal interest has been charged at the rate prescribed by government.</p>	
20	<p><b><u>Register of watching the progress of expenditure:-</u></b></p> <p>Entries in this register should be checked with the cash books, stock registers, etc. to see that the register is being maintained properly. The allocation of the expenditure between recurring and non-recurring should be carefully checked.</p>	
21	<p>The report may be called for to ascertain compliance to the objection raised efforts should be made to get the objection settled which relate to commissions/non-maintenance of records/over-payment of personal claims.</p> <p>Other irregularities which cannot be get right and still continuing may be take in the Inspection Report to be handed over to DDOs bringing out that it was pointed out by Internal Audit Party also</p>	

**JAO/AAO**

**Dated**

**Signature of Inspecting Audit Officer**

**GOVT. OF NCT OF DELHI  
DIRECTORATE OF AUDIT**

**Form-II M-5**

4<sup>TH</sup> LEVEL, 'C' WING, DELHI SECRETRETRAT  
I.P.ESTATE, NEW DELHI-02  
PROFORMA 'D'

Allotment of duties during audit of -----

<b>Sl.No.</b>	<b>Name &amp; Designation</b>	<b>Duties allotted</b>
1.		
2.		
3.		

1. Certified that the duties allotted to me as above have been duly discharged by me effectively.
2. Certified that I have not worked in the currently audited unit in the past five years.

**IAO/ AAO (Inspection)**

**Member of the  
Inspection Party**

**AO/Sr.A.O**



**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SECTT,  
I.P. ESTATE, NEW DELHI-110002**

**Sub:-** Audit report of \_\_\_\_\_ for the  
Period \_\_\_\_\_.

**INTRODUCTION:-**

The I.A.R. on the accounts of \_\_\_\_\_ for \_\_\_\_\_ was conducted by field Audit Party No. \_\_\_\_\_, Comprising of S/Shri \_\_\_\_\_,IAO, \_\_\_\_\_, JAO and \_\_\_\_\_, Sr/Jr. Acctt. The audit was conducted during \_\_\_\_\_ working days w.e.f. \_\_\_\_\_. This was the \_\_\_\_\_ audit. The D.A.C.R has conducted the audit of the department upto \_\_\_\_\_.

**AIMS AND OBJECTIVES**

**HOD/H.O.S/D.D.O's / CASHIERS**

The following officials have served as HOD/HOO/DDO/Cashier during 2006-07

S.No.	HOD	Head of Office	DDO	Cashier
	S/Shri	S/Shri/Ms.	S/Shri	S/Shri
1				

**Budget Allocation and Expenditure for the year 2006-07:-**

Budget	Year	Expenditure up to year ending	Excess / Saving

**Statutory Audit:-**

Statutory audit of \_\_\_\_\_ GNCT of Delhi upto \_\_\_\_\_ was conducted by AG (Audit) Delhi.

**Vacancy Statement**

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A			
2.	Group B			
3.	Group C			
4.	Group D			
	<b>Total</b>			

### **Maintenance of Records:-**

The maintenance of records of \_\_\_\_\_, for the period \_\_\_\_\_, was found satisfactory subject of observations made in Current audit report and in test audit note.

### **Old Audit Report**

There were \_\_\_\_\_ audit para's outstanding the \_\_\_\_\_ has made compliance of as such \_\_\_\_\_ para's settled. The remaining \_\_\_\_\_ para's have been incorporated with current audit report as part-I (old audit report).

#### **(A)**

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1.					
2.					
3.					
4.					
	<b>Total</b>				

#### **(B) Details of Old Recovery**

S.No.	Yar	Total old Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1.					
2.					
3.					
4.					
	<b>Total</b>				

### **Current Audit Report**

During the course of current audit, \_\_\_\_\_ audit memo's highlighting various regularities/short recovery to the tune of Rs. \_\_\_\_\_ were issued. Department has not shown any compliance of any audit memo's as such no spot recovery was made. \_\_\_\_\_ audit objection have been incorporated in current audit report.

#### **Details of Current Recovery (Audit period 2006-07):-**

Para No.'s	Total Recoveries (in Rs.)	Amount Recoveries	Balance (in Rs.)
1			
2			

**Details of Current Recovery (Audit Period \_\_\_\_\_):-**

<b>Para No's</b>	<b>Total Recoveries (in Rs.)</b>	<b>Amount Recoveries</b>	<b>Balance (in Rs.)</b>
1			
2			
3			
4			
5			
6			
7			
8			
9			
<b>Total=</b>			

The internal audit report has been prepared on the basis of information furnished and made available by the \_\_\_\_\_ Department. The Dte. of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.

( **IAO Party - \_\_\_\_\_** )