



Administrative Inspection Kit
for
Quality Assurance, Inspection and Monitoring
Wing
of
AGP Office

Version I
April, 2023.

Administrative Inspection report on the accounts

Of

[Name of FAO]

Financial Year(s) Inspected _____

Inspection Year _____

Inspection conducted from -----to-----

(Dates)

Conducted By:

Team Leader: -----

Team Member: (i) _____

(ii) _____

Quality Assurance, Inspection and Monitoring Wing
Department of the Auditor General of Pakistan, Islamabad

ESTABLISHMENT PROFILE

Name of FAO _____

Approved Budget FY () Rs. _____

FY () Rs. _____

Manpower: (On date of Inspection)

Category	Sanctioned Strength	Held Strength
BPS 17 and above		
BPS 16 and below		

Head of FAO _____ Posting Date _____

Head of Accounts (DDO) _____ Posting Date _____

Cashier: i. _____ Posting Date _____

Representative of FAO to conduct Inspection (Name, Designation):-

FAO's representatives during Exit Meeting dated: ()

Name _____ Designation _____

Inspection Memos issued (Nos.) _____ Dated: _____

Memos settled in discussion (Nos.) _____

Unsettled Memos (Nos.) _____

Detail of previous year Administrative Inspection Paras: -

Inspection observations

Paras settled

Paras unsettled

Part 1

Quality Compliance Scorecard (based on ISSAI 140)

The purpose of ISSAI 140 - Quality control for SAIs is to assist SAIs to establish and maintain an appropriate system of quality control which covers all of their work. A major challenge facing all SAIs is to consistently deliver high quality audits and other work. The quality of work performed by SAIs affects their reputation and credibility, and ultimately their ability to fulfil their mandate. This scorecard will assist the AGP in determining whether the quality control standards as enunciated by ISSAI 140 are being effectively applied in FAOs led by respective DGs.

Note: Higher score means greater compliance and means the DGs have been effective in ensuring quality compliance in their respective FAOs. The scorecard comprises 40 questions which have been graded at 2.5 marks each to arrive at a total of 100. Depending on marks obtained, the performance of FAO will be judged/rated according to following table:

Sr. No.	Marks Obtained (out of 100)	Rating
1	>70	Excellent
2	>60	Fair
3	>50	Average
4	<50	Poor

1. Leadership

Sr. No.	Description	Yes/No/NA	Inspection Para No.
1.	Has DG established a “tone at the top” and fostered a culture recognizing the importance of quality?		
2.	FAO work is independent and objective, as well as free from any political, economic, or other consideration?		
3.	Database is maintained to ensure all standing orders are properly documented and available to staff for reference?		
4.	Has DG ensured that sufficient resources are available to maintain the system of quality control?		
5.	Is there effective method of internal communication via official email etc?		

2. Ethics

Sr. No.	Description	Yes/No/NA	Inspection Para No.
1.	Confidentiality agreements are signed with third parties to protect the sensitive data related to audits?		
2.	Details of a Job Roster for Staff Rotation is maintained?		
3.	Details of ethics hotline and Ethics Committees are kept?		
4.	Code of Conduct Declaration required of DAGP staff is adhered to?		
5.	Each member of the audit staff required to disclose associated persons on related posts?		
6.	Whether member of the audit staff have any personal or financial interest in audited entities / formations?		
7.	Each member of audit staff must declare that they will conduct the assigned audit in a fair, honest, timely, competent manner?		
8.	Declaration that audit staff will not accept any incentive, gifts, and hospitality directly or indirectly from the audited entity?		
9.	The declarations of these officials subject to QCR by the DAG concerned?		
10.	Whether reporting lines are clearly demarcated?		
11.	Restricted access to use of information / data obtained during audits?		

3. Acceptance and Continuance

Sr. No.	Description	Yes/No/NA	Inspection Para No.
1.	Continuous compilation of relevant risks in a risk management document and carefully scoping audit work in the audit plan?		
2.	Communication of identified Field Audit Instructions and key risk areas to field auditors?		
3.	Designating Directors as quality control reviewer for audits, to review the quality of audit work performed?		
4.	Periodic staffing assessments and utilizing temporary staffing measures at the operational level to ensure the FAOs are equipped to perform their duties and where		

Sr. No.	Description	Yes/No/NA	Inspection Para No.
	deficiency is observed case properly taken up with concerned DAG?		

4. Human Resource

Sr. No.	Description	Yes/No/NA	Inspection Para No.
1.	Identifying the level of expertise and qualifications in an FAO and undertaking periodic skills assessments to evaluate human resource needs in order to effectively perform the FAO's duties?		
2.	Awareness of DAGP staff regarding their job description?		
3.	Providing staff an opportunity to express views on the work environment to management?		
4.	Providing staff an opportunity for personal and career development through training requirements?		
5.	Conducting performance assessments of staff annually as well as after each audit, providing staff feedback regarding performance on a regular basis?		
6.	A flexible reward management system to include periodic rewards against performance and ethical behavior in the form of grant of honorarium for lower staff and recommendation for honorarium to Head of SAI for senior management?		

5. Performance of audit and other work

Sr. No.	Description	Yes/No/NA	Inspection Para No.
1.	Availability of appropriate audit manuals and working paper kits which are developed on the basis of INTOSAI standards and best practices?		
2.	Quality control templates for audit planning are complete in all respects?		
3.	Supervisory plan, supervisory visits, and the use of a supervision checklist?		

Sr. No.	Description	Yes/No/NA	Inspection Para No.
4.	Engagement of consultants and documentation of thereof?		
5.	Reviewing all work, documenting reviews and utilizing an independent quality control reviewer and / or additional layers of review for higher risk / more complex audits?		
6.	Quality control templates designed for audit execution, ensuring good documentation, and utilizing information technology for digital storage are properly maintained?		
7.	Ensuring custody of documentation and working papers?		
8.	Standards of a quality audit report and utilizing the audit completion checklist?		
9.	Obtaining management comments and performing follow-ups?		
10.	Ensuring proper record keeping in the context of confidentiality?		

6. Monitoring

Sr. No.	Description	Yes/No/NA	Inspection Para No.
1.	Quality assurance mechanism in the form of FAO inspections, quality assurance reports, Internal and External QAC mechanism and cold - file quality assurance reviews?		
2.	Details of the Post-audit Quality Assurance Mapping Plan?		
3.	Submitting key monitoring reports of the DAGP, for both quality control and quality assurance, to leadership in a timely manner?		
4.	Toll-free hotline, complaint management systems and documenting complaints?		

Overall Compliance with ISSAI 140:

Grand Total Marks	
Rating	

Part 2**Checklist for Administrative Inspection officer(s)****A. Functional Activities and Performance**

Sr. No.	Description	Yes/No ¹ / Not Applicable (NA)	Inspection Para No.
1.	Documents demanded for the purpose of Inspection as per Annex-A have been furnished by the FAO as detailed at Sr.No.4.	(Yes/No/NA)	
2.	While conducting Internal Inspection, instructions contained in MSO, Administrative Inspection Guidelines, TORs of Inspection and others issued by the QAI&M wing have been observed by the FAO.	(Yes/No/NA)	
3.	Auditable documents tabulated below are being properly maintained. (These documents are to be demanded as per Annex-A)	(Yes/No/NA)	
	I		
	<u>Audit Plan (Table A and B of annex-A)</u>		
	i. Audit Plan for the audit year under inspection has been provided.	(Yes/No/NA)	
	ii. Audit Plan has been prepared in accordance with the approved format.	(Yes/No/NA)	
	iii. Any revision in the audit plan has been incorporated.	(Yes/No/NA)	
	iv. Has the revision been approved by the AGP office.	(Yes/No/NA)	
	v. Whether FAO has covered all entities mentioned in the audit plan.	(Yes/No/NA)	
	vi. If there is/are entities audited, which were not part of the approved audit plan and approved revisions.	(Yes/No/NA)	

¹In case of 'No' state inspection observation

Sr. No.	Description	Yes/No ¹ / Not Applicable (NA)	Inspection Para No.
	vii. Has the FAO assigned clear roles and responsibilities to supervisory officers in execution of audit plan?	(Yes/No/NA)	
	viii. Has the FAO prepared working paper files including audit planning files for thematic audit and templates for category A entities?	(Yes/No/NA)	
	ix. Has the FAO utilized the man days as per plan?	(Yes/No/NA)	
	x. Has the FAO categorized audit entities as A,B and C.	(Yes/No/NA)	
	xi. Resources planning review of previous audit year. (Table XXIV annex-A)	(Yes/No/NA)	
	xii. Review of audit plan for the current audit year. (Table XXV annex-A)	(Yes/No/NA)	
	xiii. Previous years pending reports (Table XXVI and XXVII annex-A)		
II.	Audit Program (Table A and B annex-A)		
	i. Has the FAO provided audit program files?	(Yes/No/NA)	
	ii. Whether the programs are planned in accordance with audit plan?	(Yes/No/NA)	
	iii. Whether the audit programs have been executed in accordance with programs issued?	(Yes/No/NA)	
III.	AIRS (Table A and B annex-A)		
	i. Total No. of AIRs		
	ii. Has the FAO maintained AIRs register properly?	(Yes/No/NA)	
	iii. Does the audit AIRs contain complete information regarding entities planned in the audit plan?	(Yes/No/NA)	
	iv. Has the supervisory officer supervised the audit activity properly.(Table XXI annex-B)	(Yes/No/NA)	
	v. Has the report been issued timely?	(Yes/No/NA)	
IV.	DAC (Table XXXI annex-A)		
	i. Has the FAO arranged DAC meetings on all AIRs.	(Yes/No/NA)	
	ii. Does the DAC meeting file contain minutes and relevant evidences?	(Yes/No/NA)	
	iii. Whether the results of DAC are updated in AIRs register.	(Yes/No/NA)	
	iv. Details of DAC meetings held by FAO in a month on average		
V.	MFDAC (Table XXX annex-A)		

Sr. No.	Description	Yes/No ¹ / Not Applicable (NA)	Inspection Para No.
	i. Whether any criteria are being followed by FAO for inclusion of observations in the MFDAC reports?	(Yes/No/NA)	
	ii. MFDAC reports issued to concerned PAOs.	(Yes/No/NA)	
	iii. How many unsettled MFDAC para from the previous year's audit report have been included in current year's audit report?		
	iv. DAC meetings on MFDAC reports?	(Yes/No/NA)	
	v. Whether record of outstanding MFDAC paras is maintained?	(Yes/No/NA)	
VI.	PROPOSED DRAFT PARAS (Table XXIX annex-A)		
	i. Total Number of Proposed Draft Paras		
	ii. Register of proposed draft paras is maintained.	(Yes/No/NA)	
	iii. All the proposed draft paras have been included in the audit report. (Annexure -B)	(Yes/No/NA)	
	iv. Minutes of settlement of proposed draft paras.	(Yes/No/NA)	
VII.	Ordinary paras		
	i. List of ordinary paras left out of proposed draft paras and MFDAC.	(Yes/No/NA)	
	ii. Justification for keeping the ordinary paras	(Yes/No/NA)	
VIII	Permanent and planning files		
	i. Permanent files have been maintained	(Yes/No/NA)	
	ii. Planning files have been maintained	(Yes/No/NA)	
IX	Recoveries made at the instance of audit (Table XXVIII annex-A)		
	i. Recovery register has been made and maintained.	(Yes/No/NA)	
	ii. Documentary evidence of recoveries made is available.	(Yes/No/NA)	
	iii. Is data of recovery also maintained and conveyed as per AGP Letter No. 301/25-PAC/C/2017 dt 15-02-2022.		
X	Composition /rotation of audit parties (Table XVIII annex-A)		
	i. Details of composition of audit parties during the last three years is available.	(Yes/No/NA)	
	ii. Criteria of selection of audit teams (Table XX annex-A)	(Yes/No/NA)	
XI	Filed visit by Supervisory officers (Table XXI annex-A)		
	i. Details of field visit by supervisory officers (DG/Director/Dy. Director)	(Yes/No/NA)	
	ii. Supervisory officers visit reports are available.	(Yes/No/NA)	
XII	PAC (Table XXXII annex-A)		

Sr. No.	Description	Yes/No ¹ / Not Applicable (NA)	Inspection Para No.
	i. Details of PAC meetings held during the year.	(Yes/No/NA)	
	ii. status of implementation of PAC directives	(Yes/No/NA)	
	iii. Recoveries affected at the directives of PAC.	(Yes/No/NA)	
XIII	Code of conduct and complaints management		
	i. Complaint management and feedback mechanism for on-field auditors.	(Yes/No/NA)	
	ii. Compliance with code of conduct	(Yes/No/NA)	
	iii. Details of complaints received and action taken thereof.	(Yes/No/NA)	

B. Financial and Administrative Activities

Sr. No.	Description	Yes/No ² /Not Applicable (NA)	Audit Para No. (s)
1.	Documents demanded for the purpose of Audit as per Annex-A have been furnished by the Auditee as detailed at Sr.No.4.	(Yes/NO/NA)	
2.	While conducting Internal Audit instructions contained in NCA Audit Manual 2011 have been observed.	(Yes/NO/NA)	
3.	Apart from random scrutiny of cases for entire audit period, all the cases of leave, transport, medical, accommodation etc. for the months of -----&-----year-----have been minutely examined in light of relevant Rules and Regulations and found their implementation in true spirit.	(Yes/NO/NA)	
4	Auditable documents tabulated below are being properly maintained. (These documents to be demanded ad per Annex-A)		
	I. Finance		
	i. Delegation of powers	(Yes/NO/NA)	
	ii. Expenditure Statements	(Yes/NO/NA)	
	iii. June final reconciliation from AGPR	(Yes/NO/NA)	
	iv. Cash Book	(Yes/NO/NA)	
	v. Budget appropriation register	(Yes/NO/NA)	
	vi. Cash Receipts Books	(Yes/NO/NA)	
	vii. Bill Register and other connected documents	(Yes/NO/NA)	
	viii. Sale Audit Register of officials	(Yes/NO/NA)	

²In case of 'No' state Inspection para No.

Sr. No.	Description	Yes/No ² /Not Applicable (NA)	Audit Para No. (s)
	ix. TA/DA Register	(Yes/NO/NA)	
	x. Medical expenses Register Officers /Staff	(Yes/NO/NA)	
	xi. Contingent Register	(Yes/NO/NA)	
	xii. Utility Register	(Yes/NO/NA)	
	xiii. Cheque Register	(Yes/NO/NA)	
II	Sanctioned and Available Strength		
	i. Sanctioned and available strength of staff	(Yes/NO/NA)	
	ii. Is there any excess in available strength		
III.	Stock & Stores		
	i. Stock Register	(Yes/NO/NA)	
	ii. Liveries Register	(Yes/NO/NA)	
	iii. Miscellaneous Consumable /Non-Consumable Stores Register	(Yes/NO/NA)	
	iv. Other connected documents such as Issue /Receipt vouchers	(Yes/NO/NA)	
	v. Stationary register	(Yes/NO/NA)	
IV.	Transport		
	i. Vehicle Movement Registers	(Yes/NO/NA)	
	ii. POL Register	(Yes/NO/NA)	
	iii. Log Books	(Yes/NO/NA)	
	iv. Duty Slips and related record.	(Yes/NO/NA)	
V.	Administration	(Yes/NO/NA)	
	i. Recruitment Files	(Yes/NO/NA)	
	ii. Personal files of officers /staff.	(Yes/NO/NA)	
	iii. Services books are timely verified.	(Yes/NO/NA)	
	iv. Purchase Files	(Yes/NO/NA)	
	v. Telephone Register and connected files	(Yes/NO/NA)	
	vi. House rent requisition register and files	(Yes/NO/NA)	
	vii. Payroll of officers/official	(Yes/NO/NA)	
	viii. ACR/PER register (list of outstanding PERs/ACRs)	(Yes/NO/NA)	
VI	Capacity building of the officers and staff		
	i. Whether capacity building policy of DAGP is being followed?	(Yes/NO/NA)	
	ii. Detail of officers deputed for different courses during the year.		
VII	Detail of PAAS officers posted from the office during inspection period with copies of handing over notes.		
	i. List of PAAS officers posted (in/out) during the year	(Yes/NO/NA)	
	ii. Whether handing over notes are available	(Yes/NO/NA)	
VIII	Posting (in/out)/Promotion/Deputation/Retired		

Sr. No.	Description	Yes/No ² /Not Applicable (NA)	Audit Para No. (s)
	i. List of staff/officers posted in/out during inspection period		
	ii. Detail of persons who were on deputation during the period of inspection		
	iii. Detail of persons promoted during inspection period.		
	iv. Detail of persons retired during inspection period		
	IX <u>Disciplinary Cases</u>		
	i. Details of disciplinary cases if any.		
5	For economic and efficient utilization of organization resources: -		
	I. Purchases		
	i Prescribed procurement procedure (applicable PPRA Rules) had been observed.	(Yes/NO/NA)	
	ii. In all cases the authority according concurrence /sanction was empowered as per prevailing delegation of powers.	(Yes/NO/NA)	
	iii. Purchase items had been taken on charge	(Yes/NO/NA)	
	iv. Purchase items were verified and quality / quantity found correct by indenter / store officers.	(Yes/NO/NA)	
	v. Purchase of machinery, equipment and transport was utilized for the same purpose for which procurement was made and not lying idle.	(Yes/NO/NA)	
	vi. Purchase was made on lowest market rates/ reasonable rates.	(Yes/NO/NA)	
	vii. Sanction for waiving off the condition for calling the quotations was accorded by the competent authority after concurrence.	(Yes/NO/NA)	
	viii. Quotation/ tender was called and order was placed after fulfilling prescribed procedure.	(Yes/NO/NA)	
	ix. Quality of the store supplied by the supplier was in accordance with the supply order.	(Yes/NO/NA)	
	x. Sanctioned amount is not less or more than the amount mentioned in bill.	(Yes/NO/NA)	
	xi. Supplier completed the supply with in due time.	(Yes/NO/NA)	
	xii Whether stores received have been verified as per quantity and quality	(Yes/NO/NA)	
	xiii Calculation deductions of income tax GST is as per prevailing rates /rules.	(Yes/NO/NA)	
	xiv Were purchases made from firms /suppliers registered with sales tax department?	(Yes/NO/NA)	
	xv Were purchase made from Active tax payer firms/ suppliers?	(Yes/NO/NA)	

Sr. No.	Description	Yes/No ² /Not Applicable (NA)	Audit Para No. (s)
	xvi	Against advance payment bank guarantee was obtained where required.	(Yes/NO/NA)
	xvii	Budget was available in relevant head of account.	(Yes/NO/NA)
	xviii	Purchase indent proforma was attached with the case file.	(Yes/NO/NA)
	xix	Non availability certificate of store was attached.	(Yes/NO/NA)
	xx	Earnest Money was deposited in bank account.	(Yes/NO/NA)
	xxi	GST was prepared according to quotation and dully signed.	(Yes/NO/NA)
	xxii	Recommendation of Evaluation Committee were obtained where required.	(Yes/NO/NA)
	xxiii	Certificate regarding reasonability of rates was given	(Yes/NO/NA)
	xxiv	Item purchased against temporary advance /spot purchases showing urgency were utilized as per stated urgency.	(Yes/NO/NA)
	xxv	Detail of purchases during audit period through open/ limited/single tenders, spot purchases and temporary advances have been furnished Annex-C	(Yes/NO/NA)
	xxvi	Calling of quotations was dispensed with as routine practice.	(Yes/NO/NA)
	xxvii	Financial powers delegated for contingent expenditure were exercised for bulk purchases.	(Yes/NO/NA)
	xxvii i	Prepaid / un-utilized / un-adjusted amount as on 30 th June _____	RS.
	II.	Transport and Vehicles	
	i.	The authority accorded sanction for repair was empowered as per prevailing delegation of powers.	(Yes/No/NA)
	ii	Work order was attached.	(Yes/No/NA)
	iii	Defect report duly recommended by technical officer was attached	(Yes/No/NA)
	v	Store Return voucher (in case of replaced items) was attached.	(Yes/No/NA)
	vi	Condemnations report describing how many vehicles were condemned, if applicable was available.	(Yes/No/NA)
		I. Whether permission was obtained to use condemned vehicles?	(Yes/No/NA)

Sr. No.	Description	Yes/No ² /Not Applicable (NA)	Audit Para No. (s)
	II. Whether condemned vehicles were/are being used after replacement ?	(Yes/No/NA)	
vii	Repair work done satisfactory certificate was attached.	(Yes/No/NA)	
viii	The expenditure under the head was within approved budgetary allocation	(Yes/No/NA)	
ix	Bill/ Receipt was signed by the supplier/workshop.	(Yes/No/NA)	
x	Firms are on Active Tax payer list.	(Yes/No/NA)	
xi	Sanctioned amount was not less/more than the amount of bill.	(Yes/No/NA)	
xiii	Bill claimed by the panel workshop was according to approved rate list.		
xvi	Repair work was done by panel workshop.	(Yes/No/NA)	
xv	Calculation/deduction of income tax./GST is as per prevailing rates/rules.	(Yes/No/NA)	
xvi	Number of vehicles		
	Entitled cars		
	Non Entitled cars		
	Others		
	Total		
	Number of Drivers_ -		
xvii	Regular		
	Contract		
	Daily Wages		
	Total		
III	Utility bills (Electricity, Water, Telephone/Mobile, Gas)		
i.	The authority accorded sanction was empowered as per prevailing Delegation of Powers.	(Yes/No/NA)	
ii.	Utility bills (in original) were duly verified by the administrative officer.	(Yes/No/NA)	
iii.	Payment was made within due date of utility bills	(Yes/No/NA)	
iv.	Noted for recovery (if any) in the recovery register	(Yes/No/NA)	
v.	Entry made on relevant page in ledger.	(Yes/No/NA)	
vi.	Office/Residence/Mobile/Telephone facility provided with the approval of competent authority	(Yes/No/NA)	
vii.	Office/Residence/Mobile/Telephone facilities were used within prescribed ceiling.	(Yes/No/NA)	
IV	Medical Bills		

Sr. No.	Description	Yes/No ² /Not Applicable (NA)	Audit Para No. (s)
	i. The Authority accorded sanction was empowered as per Delegation of Powers/rules	(Yes/No/NA)	
	ii. Claims were in order as per Medical Attendance and Treatment Rules	(Yes/No/NA)	
	iii. Bills were duly verified by the concerned employees.	(Yes/No/NA)	
	iv. In case of parent's medical treatment dependency was approved by the competent authority.	(Yes/No/NA)	
	v. Cost of non-admissible supplies was deposited by employee or recovered from pay and allowances.	(Yes/No/NA)	
	vi. Claims were in accordance with doctor prescription and within the approved annual ceiling	(Yes/No/NA)	
	vii. Prolonged treatment was duly approved by the competent authority, cost estimates was available and Medical Allowance had been deducted	(Yes/No/NA)	
	viii. Cost of medicines reimbursed was prescribed by Registered Medical Practitioners of Panel/Govt./Organizations Hospital.	(Yes/No/NA)	
V.	House Hiring Cases		
	i. List of officers/officials availing hiring facilities/Govt. accommodations.	(Yes/No/NA)	
	ii. Hiring files of officers/officials	(Yes/No/NA)	
	iii. Sanction was accorded by authorized officer	(Yes/No/NA)	
	iv. Amount sanctioned was within approved rental ceiling	(Yes/No/NA)	
	v. Sanctioned amount was arithmetically correct	(Yes/No/NA)	
	vi. Recovery of HRA of employees availing hiring was being affected on regular basis.	(Yes/No/NA)	
	vii. Recovery of over and above of Hiring amount was made from salary of concerned employees availing Hiring facility over & above the prescribed Hiring.	(Yes/No/NA)	
	viii. Calculation/ Recovery of income tax as per orders/slabs issued by FBR from time to time was made	(Yes/No/NA)	
	ix. Recovery on account of EOL (gross salary and hiring) was affected	(Yes/No/NA)	
	x. After de-hiring of accommodation during currency of lease agreement, the same accommodation was re-hired for the same employee at higher rates	(Yes/No/NA)	

Sr. No.	Description	Yes/No ² /Not Applicable (NA)	Audit Para No. (s)
VI.	<u>TA/DA</u>		
	i.	TA appropriation register being maintained	(Yes/No/NA)
	ii.	Claims were signed by employee concerned and countersigned by the controlling officer as per rule.	(Yes/No/NA)
	iii.	Rate of TA/DA claimed/paid were as per entitlement of the officer/official	(Yes/No/NA)
	iv.	Claims had been submitted within prescribed time	(Yes/No/NA)
	v.	TA/DA on retirement to proceed home town has been paid as per rules.	(Yes/No/NA)
	vi.	TA/DA Rules were being followed properly	(Yes/No/NA)
	vii.	Any TA/DA advance lying outstanding (Annex-D	(Yes/No/NA)
	viii.	Tour has been performed in public interest	(Yes/No/NA)
VII	<u>Long Term Advances</u>		
	i.	Whether long term register is being maintained	(Yes/No/NA)
VIII	<u>G.P Fund Ledger of Class IV</u>		
	i.	G.P. Fund ledger of Class-IV is being maintained	(Yes/No/NA)
IX	<u>Late Sitting, Over time Charges etc.</u>		
	i.	Sanction had been accorded by competent authority	(Yes/No/NA)
	ii.	Claimed allowed duty time was according to record	(Yes/No/NA)
	iii.	Rate of late sitting charges paid were as per prescribed limit	(Yes/No/NA)
	iv.	Rate of overtime/night duty claim was admissible under the rules	(Yes/No/NA)
	v.	Overtime claims of employees including drivers were verified from Electronic Attendance record and vehicles in/out or key drawl/deposit record of security	(Yes/No/NA)
X	<u>Machinery and Equipment</u>		
	i.	R&M of Machinery & Equipment was made through general order supplier	(Yes/No/NA)

Sr. No.	Description	Yes/No ² /Not Applicable (NA)	Audit Para No. (s)
	ii. Abnormal/repeated R&M expenditure was incurred on certain Equipment/machinery (Annex-E)	(Yes/No/NA)	
	iii. History sheet of computers/printers, photo state and fax machine are being maintained	(Yes/No/NA)	
XI	Administration/Establishment matters		
	i. Cost of unreturned library books/materials was recovered	(Yes/No/NA)	
	ii. Recruitment of staff was made on merit duly observing prescribed qualification/experience and procedure including financial concurrence	(Yes/No/NA)	
	iii. Contract employees were engaged as per laid down procedure after fulfilling prescribed formalities including concurrence.	(Yes/No/NA)	
	iv. Educational certificates/degrees of employees stand verified from relevant boards/universities.	(Yes/No/NA)	
	v. Imprest Register was maintained and submitted for recoupment	(Yes/No/NA)	
	vi. Practices objected in past audit paras have been discontinued (Annex-F). (QA)	(Yes/No/NA)	
	vii. Pay fixation of staff on first appointment, promotion and revision of scales	(Yes/No/NA)	
	viii. Temporary advances were allowed only for emergent and contingent expenditure	(Yes/No/NA)	
	ix. Amount of penalty if any, had been recovered from the responsible person	(Yes/No/NA)	
	x. Terms and conditions of all ongoing contracts were being adhered to.	(Yes/No/NA)	
	xi. Standard terms & conditions of different contracts were observed to safeguard the organization interest	(Yes/No/NA)	
	xii. Over staffing has been observed	(Yes/No/NA)	
XII	Finance Matters		
	i. Budgetary expenditure was booked under relevant account head	(Yes/No/NA)	
	ii. Unclaimed earnest money for three years had been deposited in govt account	(Yes/No/NA)	
	iii. Interest income was regularly deposited in govt account	(Yes/No/NA)	
	iv. Overtime Allowance paid to the employees was included in their taxable income	(Yes/No/NA)	
	v. Recoveries on the accounts of previous unsettled audit paras amounting to Rs..... were affected since last audit	(Yes/No/NA)	
	vi. Head wise expenditure/commitments was made within the approved budgetary allocation	(Yes/No/NA)	

Sr. No.	Description	Yes/No ² /Not Applicable (NA)	Audit Para No. (s)
	vii. Whether cheques received from AGPR were retained beyond one week .	(Yes/No/NA)	
	viii. Conveyance allowance of employees availing official transport or proceeding on tour/LFP etc. had been deducted.	(Yes/No/NA)	
	ix. Preparation of reconciliation with AGPR	(Yes/No/NA)	
	x. All payment vouchers and supporting documents were defaced with “paid and cancelled” stamp.	(Yes/No/NA)	
	xi. Expenditure proposals were concurred and approved according to powers delegated by the AGP office.	(Yes/No/NA)	
	xii. Expenditure proposals were split to avoid seeking sanction from higher authorities.	(Yes/No/NA)	
	xiii. 1 st salary was disbursed after all codal requirements including concurrence had been met.	(Yes/No/NA)	
	xiv. Earnest Money, Security Deposits and Tender Fee amount were not used for the budgetary or other expenditure.	(Yes/No/NA)	
	xv. Was there any bank account operated by the FAO?	(Yes/No/NA)	
	XIII Store		
	i. Items declared condemn were actually unserviceable	(Yes/No/NA)	
	ii. Items/Vehicles transferred to AGP office/Other FAOs had been acknowledged.	(Yes/No/NA)	
	iii. Room inventories prepared and displayed.	(Yes/No/NA)	
	iv. Shelf-life items were lying unutilized in stores.	(Yes/No/NA)	
	v. All store items had been taken on charge.	(Yes/No/NA)	
	vi. Items received from AGP office/Other FAOs had been accounted for.	(Yes/No/NA)	
	vii. Was any unutilized item dumped in the stores by the FAO?	(Yes/No/NA)	
	XIV Miscellaneous		
	i. Office Order Files/Guard File is being maintained	(Yes/No/NA)	
	ii. Case files were disposed off without abnormal delay.	(Yes/No/NA)	
	iii. Sound internal check / control system exists against theft, fraud and defalcation.	(Yes/No/NA)	
	iv. Generated income was utilized as per approved procedure and objectives.	(Yes/No/NA)	
	v. Litigation was pending in the courts as per detail at Annex-G	(Yes/No/NA)	

Sr. No.	Description	Yes/No ² /Not Applicable (NA)	Audit Para No. (s)
	vi. Pension cases of retiring employees were sent to AGP office 06 months prior to their date of retirement.	(Yes/No/NA)	
	vii. Calendar of returns is being maintained properly.	(Yes/No/NA)	
	viii. Postage stamps register is being maintained	(Yes/No/NA)	
	ix. Token register is being maintained properly	(Yes/No/NA)	
	x. Diary inwards/ outwards registers	(Yes/No/NA)	

ANNEX-A

Administrative Inspection for the FY _____ to _____

REQUISITION FORM**Following documents have been demanded for Inspection****A. Compliance of the previous year's inspection paras in the following format: -**Administrative Inspection Report for the Year

Inspection Observation No.	Observation	FAO Reply	Comments/ recommendations of QAI&M wing

B. Functional activities and performance

- Copies of approved Audit Plans for the years () and (), and duly approved revisions.
- Roles and responsibilities assigned to supervisory officers in execution of Audit Plan.
-
- Coverage of audit plan () in the following format (table A and B):-

List of Audited Entities as per approved Audit Plan (2020-21 (table A)

S. No.	Audit Entity (please list all the entities as per	Total Budget outlay	Audit Conducted or not	Date of Audit (from –to)	Date of issuance of AIR	Audit team (name and designation)	Mandays planned	Mandays Utilized	No. of Paras	Total amount objected	Date of DAC	No of observations	No of observations	No of observations	Supervisory Officer
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

List of Audited Entities outside approved Audit Plan (table B)

S. No.	Audit Entity (please list all the entities outside approved audit plan (audited or unaudited))	Total Budget	Date of Audit (from –to)	Date of issuance of AIR	Audit team (name and designation)	Man-days planned	Man-days Utilized	No. of Paras	Total amount objected	Date of DAC	No of observations settled in DAC	No of observations converted into DP	MEDAC	No of observations placed in (Director/DD)	Supervisory Officer
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	

- v. Audit Program files
- vi. Files of Audit Inspection Reports issued by the FAO during the ()
- vii. DAC meetings files containing minutes and relevant evidences.
- viii. PAC directives and implementation.
- ix. Criteria of observations to be included in MFDAC report.
- x. Copy of MFDAC report.
- xi. Minutes of meetings on MFDAC reports of previous years
- xii. Register of Proposed Draft Paras.
- xiii. Register of Recoveries made at the instance of Audit, along with documentary evidences/office files.
- xiv. Permanent Files
- xv. Planning Files
- xvi. Execution Files
- xvii. Reporting Files
- xviii. Detail of composition of Audit Parties during last three years on the following format:

Sr. No.	Audit Entity	City	Total Budget of Formation	Names of Audit Teams (AO, AAO, Sr. Ar etc.)		
				AY 2018-19	AY 2019-20	AY 2020-21
1						
2						
3						

- xix. Criteria for selection of audit teams.
- xx. Officer-wise detail of Audit assignment in the following format: -

S. No.	Name of AO/ AAO	Audit entity	City	Dates of Audit from –to	No of Days	T.A/D. A

xxi. Detail of field visits by supervisory officers (DG/Director/Deputy Director) in the following format: -

S. No.	Name and designation of officer	Audit entity	City	Dates of Audit from –to	Date(s) of visit

xxii. Supervisory officers visit reports.

xxiii. Working paper files including audit planning files for thematic audit and category A entities.

xxiv. Resource Planning Review: Audit Year () in the following format:

S.#		No./Rs in millions
1	Total numbers of Principal Accounting Officer (PAOs)	
2	Total numbers of formation under these PAOs/ under audit purview	
3	Total formations planned for audit.	
	Number of formations actually audited.	
4	Total budget of all the formations	Rs. _____(M)
	Total budget planned for audit	Rs. _____(M)
	Budget actually audited.	Rs. _____(M)
5	Man-days planned for audit.	

	Man-days actually utilized for audit.	
--	---------------------------------------	--

xxv. Review of Audit Plan for Year 2020-21 in the following format:

S.#	Audit Assignment	Planned	Achieved	Difference
1.	Regularity Audit	(a) Number of audit formations		
		(b) No of Person days allocated		
2.	Certification Audit	(a) Number of audit formations		
		(b) No of Person days allocated		
3.	Performance Audit	(a) Number of audit formations		
		(b) No of Person days allocated		
4.	Special Audit/ Study	(a) Number of audit formations		
		(b) No of Person days allocated		
5.	IT Audit	(a) Number of audit formations		
		(b) No of Person days allocated		
6.	Environment Audit	(a) Number of audit formations		
		(b) No of Person days allocated		
7.	Any Other Assignment/ Audit	(a) Number of audit formations		
		(b) No of Person days allocated		

xxvi. Status of Audit Reports for the Year () in the following format:

S. No.	Type of Audit	Planned	Finalized	Arrears
1.	Regularity Audit			
2.	Certification Audit			
3.	Performance Audit			
4.	Special Audit /Study			
5.	IT Audit			
6.	Environment Audit			

7.	Any Assignment/ Audit	Other			
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xxvii. Status of Previous Year's Pending Audit Reports

S.#	Name of Audit Report	Year	Present status
1.			
2.			
3.			

xxviii. Recovery Made at The Instance of Audit During Audit Year -----

S #	Details	Recovery (Rs.)	Regularization / * settlement
1.	Upon issuance of Audit Observation		
2.	Upon issuance of AIR		
3.	Before meeting of DAC		
4.	After directions of DAC		
5.	Before meeting of PAC		
6.	After directions of PAC		
7.	By FIA		
8.	By NAB		
	Total		

Note: Evidence(challan forms, para number, report year etc. can be called for any or all of the above stated figures)

* includes G2G adjustments

xxix. Status of Outstanding Proposed Draft Paras for the Year -----

	No.
Total Proposed Draft Paras	
Paras approved and included in Audit Report	
Paras Settled	
Paras outstanding	

xxx. Position of Outstanding MAFDAC Paras (Last two years)

S. No.	Audit Year	No. of MFDAC Paras	No. of MFDAC Reports Issued	Number of DAC meetings held on MFDAC paras	Number of Paras settled	Number of paras included in next year Audit Report
1	2019-20					

2	2020-21					

xxxi. DAC meetings held during ()

S. No.	Date of DAC meeting held	Minutes of meeting issued (date)	Total paras discussed	Total paras settled as a result of DAC meeting	Total Paras outstanding	Recovery affected
1						
2						

xxxii. PAC meetings held during ()

S. No.	Date of PAC meeting held	Minutes of meeting issued (date)	Total paras discussed	Total paras settled as a result of PAC meeting	Recovery affected
1					
2					

C. Overview of Financial Administration; Audit Year ()

I. Head(s) of Office

Sr.#	Name	Designation	Period

ii. Detail of other PAAS officers, who remain posted in FAO during inspection period

Sr.#	Name	Designation	Specific Charge	Period

iii. Drawing & Disbursing Officer(s)

Sr.#	Name	Designation	Period

iv. Charge of Cashier

Sr.#	Name	Designation	Period

v. List of Telephone(s) Installed in the Office/ Residence

Sr.#	Phone No.	Officer Entitled	Office/ Residence	Expenditure during the year-----

vi. List of Vehicles

Sr. #	Vehicle No.	Vehicle Type	Deputed for/ to	Expenditure during the year-----	
				POL	Maintenance

vii. Budget Position during the Year -----

Total Budget	Rs.
Total Expenditure	Rs.
Saving/Excess: -	Rs.

viii. Human Resource as on -----

S. No	Designation	BS	Sanctioned Strength	Available Strength as on ----- --	Vacant.
01	Director General	20			
02	Director	19			
03	Deputy Director	18			
04	Audit Officer	18			
05	Assistant Audit Officer	17			
06	Senior Auditor	16			
07	APS	16			
08	Steno Typist	14			
09	Driver	07-05			
10	Dispatch Rider	07-05			
11	NaibQasid	02-01			
12	Sanitary Worker	02			
13	Chowkidar	02-01			
Total					

- i. Delegation of powers.
- ii. Cash book along with relevant vouchers/bills, sanction file
- iii. Reconciliation statements June final
- iv. Total allocation of funds and distribution among the HQ and sub offices
- v. Budget appropriation register
- vi. Sanctioned and available strength of staff
- vii. Office Orders files/Guard file

- viii. Stock register (Dead & consumable)
- ix. Issue and receipts register (Inventory)
- x. TA appropriation register and TA bills
- xi. Payrolls officers/official
- xii. List of residential telephone Nos & officers/ official to whom in use.
- xiii. Calendar of returns
- xiv. Postage stamp register
- xv. History sheet of computers/printers, photo state and fax machine
- xvi. Personal files of all officers/staff.
- xvii. ACR/PER register (list of outstanding PERs/ACRs)
- xviii. Service books
- xix. Log books and movement registers of vehicles.
- xx. Hiring files of officers/officials
- xxi. List of officers/officials availing hiring facilities/Govt. accommodations.
- xxii. Long term advance register
- xxiii. G.P. Fund ledger of Class-IV
- xxiv. Capacity building of the officers and staff
- xxv. Token register
- xxvi. Diary inwards/ outwards registers.
- xxvii. Detail of PAAS officers posted from the office during inspection period with copies of handing over notes.
- xxviii. Names of staff/officers posted in/out during inspection period
- xxix. Detail of persons who were on deputation during the period of inspection.
- xxx. Detail of persons promoted during inspection period.
- xxxi. Detail of persons retired during inspection period
- xxxii. Details of disciplinary cases if any.

D. Compliance of Code of Conduct and Complaints Management

- i. Complaint management and feedback mechanism for on-field auditors.
 - ii. Compliance with code of conduct.
 - iii. Details of complaints received and action taken thereof.
3. Besides, following amenities may be arranged for the inspection team: -
- i. Services of a dedicated coordinating officer along with an official competent in typing.
 - ii. A dedicated office room.
 - iii. At least two computers with a printer.
 - iv. Sufficient stationary.
 - v. Internet connection.
4. The documents/record may be shared via email at manzooryasin@gmail.com, whenever possible today. Your cooperation in smooth discharge of assignment shall be highly appreciated.

-Signed-
Director (QAI&M)

ANNEX-B**Status of Proposed Draft Paras Year**

Sr. No	Total Proposed Draft Paras	Proposed Draft Paras approved and included in the Audit Report	Proposed Draft Paras settled in DAC	Proposed Draft Paras included in the MFDAC	Remarks

ANNEX-C**MODE OF PROCUREMENT**

Sr. No	Item description	Vr.No. & Date	Spot Purchase	Temporary advances	Mode of Purchases		
					Open	Limited	Single

ANNEX-D**OUTSTANDING T/DA ADVANCES**

Sr. No	Name of Employee	Amount of Advance	Cheque No. & Date	Remarks

ANNEX-E**ABNORMAL REPEATED R&M EXPENDITURE**

Sr. No	Description	Date of Procurement	Purchase Cost	Total R&M Expenditure	Remarks

ANNEX-F

IRREGULAR PAST PRACTICES

Sr. No	Audit Para No. (Year)	Objected practice in brief	Present Status (Changed/ unchanged)	Remarks

ANNEX-G

COURT CASES

Sr. No	Petitioner	Defendant	Plea in Brief	Petition Filing date	Court