



DIRECTOR GENERAL AUDIT

XXXXXXXXXX (FAO)

Address of

Phone No: xxxxxxxxxFaxNo:xxxxxxx

AUDIT & INSPECTION REPORT [20xx-20xx]

NAME OF ENTITY

NAME OF DEPARTMENT/PAO

No.DGA/-

Date: xx .xx.20xx

To

The Deputy Director,
O/o the Director General Audit,
City.

Subject:

AIR on the accounts for the year 20xx-xx of xxxxxxxx

Kindly find enclosed herewith original AIR as well along with one set of PDPs' files for further necessary action at your end. Soft copy of the subject AIR has been emailed to AO/HQ and AAO/HQ.

Audit Officer

No.DGA/

Date: .06.20XX

Copy of AIR for information and further necessary action to:

1. Secretary,
2. Formation Incharge

Audit Officer

SUMMARY SHEET

Audit Team Information										
Audit Team Leader										
Team Member										
Supervising Officer										
Entity Basic Information										
Name of Formation Audited										
Name of Ministry/Department										
Principal Accounting Officer										
DDO/s										
Last Audit Year										
Current Audit Period										
Financial Information										
Year Wise Final Budget and Expenditure(amount in Rs.)										
<i>(If audit period is more than one year)</i>										
First Year (20xx-xx)										
		Budget			Expenditure			Excess/Saving		
Cost center	Description	Non-Salary	Salary	Development	Non-Salary	Salary	Development	Non-Salary	Salary	Development
Second Year (xxxx-xx)										
		Budget			Expenditure			Excess/Saving		
Cost center	Description	Non-Salary	Salary	Development	Non-Salary	Salary	Development	Non-Salary	Salary	Development
So on										

Total Year Estimated and Actual Revenue/Receipts (amount in Rs.)

First Year (20xx-xx)

Cost center	Description	Estimated Revenue/Receipts	Collected Revenue/Receipts	Difference

Second Year (xxxx-xx)

Cost center	Description	Estimated Revenue/Receipts	Collected Revenue/Receipts	Difference

So on

Audit Execution Details

Planned Audit Execution Dates		To	
Actual Audit Dates		To	
Total Working Days			
Total Expenditure Audited			
Total Revenue Audited			
Total Vouchers Audited			

Audit Observation Details

Total Observations Issued during audit	
Observation settled after discussion	
No of Proposed Draft Paras (PDPs)	
No of Ordinary Paras	

Recovery Details

Total Amount of Recovery Pointed out	
Amount Recovered during Audit	

SECTION - I

STATUS OF PRIOR YEARS' AUDIT OBSERVATIONS

Year	Number of outstanding paras	No. of paras on which the formation has reported compliance	Action Taken by the IO*	Remaining Outstanding paras

* Action can be

- i. Spot verification- if available time permits AND after approval from the competent authority
- ii. Refer to head-office for giving dates of verification at the head-office

DETAILS OF THE OUTSTANDING PARAS

Year	Para no.	Title	Amount Rs.

SECTION -II
CURRENT YEAR'S AUDIT

1. Audit Steps/Programs

(Give Audit Steps for all specific audit objectives relating to each material component selected in the relevant audit plan properly linked with the relevant audit paras/observations)

2. Selected Sample

(Give the list of selected sample as given in the relevant planning file OR if the sample is selected in the field then provide sample selection criteria along with the list of selected sample)

3. Status of Audit Observations

O/S No.	Title	Amount (Rs.)	Status after discussion (Settled/ Pending)	Para No. of AIR

4. Summary of Paras in AIR

Description	No. of Audit Paras/Observations	Amount (Rs.)
Observations Issued		
Observations Settled		
Proposed DraftParas		
Ordinary Paras		
Total Paras in AIR		

5. Summary of Proposed Draft Paras (PDPs)

Para No.	Title of Para	Amount (Rs.)	O/S No.

6. Summary of Ordinary Paras

Para No.	Title of Para	Amount (Rs.)	O/S No.

7. Detailed Audit Observations (PDPs)

For each PDP give,

- 1. PDP in proper format as required under Audit Report Template (i.e., Criteria, Condition, Cause, Effect, Management Response and Audit Recommendation)*
- 2. Audit Observation*
- 3. Related Evidence*

8. Detailed Audit Observations (Ordinary Paras)

For each ordinary paragive,

- 1. Ordinary para in proper format as required under Audit Report Template (i.e., Criteria, Condition, Cause, Effect, Management Response and Audit Recommendation)*
- 2. Audit Observation*
- 3. Related Evidence*

9. Detailed Audit Observations Settled During Discussion

For each observation give,

- 1. Audit Observation*
- 2. Related Evidence and justification for settlement*

10. List of Information Requested

- Copy of last AIR.
- Copy of expenditure statement up to June, 2008.
- Copy of budget allocation up to June 2008.
- Copy of prospectus.
- Discipline wise and session wise no of student.
- Fee demand register.
- List of students to whom fee concessions have been given.
- Cash book.
- Classified cash book.
- Student fund cash books.
- Schedule of payments.
- Budget control register.
- Stock register.
- Paid voucher.
- Deposited challan and C.V reports.
- Sanctioned strength / working strength.
- Service book / personal file.
- Payroll / pay bills.
- List of vehicles.
- Copy of contract of canteen.
- Any representations as required.
- List of telephone lines, official/ residence.
- Any other auditable record.

11. Audit Intimation Letter

12. Signature Block

Audit				
Name	Designation	Authority	Signature	Date
	Dy. Director	AIR Issuing Authority		
	Audit Officer	Head of the Audit team		
	AAO	Assist the team		
Entity				
Name	Designation	Organizational Role	Signature	Date
		DDO		
		Accounts Asstt.		