

बिहार सरकार
राजस्व एवं भूमि सुधार विभाग

प्रेषक,

वीरेन्द्र कुमार मिश्र, मा0प्र0से0,
सरकार के अपर सचिव।

सेवा में,

सभी प्रमण्डलीय आयुक्त /

सभी समाहर्ता / सभी अपर समाहर्ता / सभी भूमि सुधार उपसमाहर्ता / अवर सचिव,
बिहार भूमि न्यायाधिकरण / सचिव, राजस्व पर्षद / अध्यक्ष, बिहार भू-दान यज्ञ
समिति / सहायक निदेशक, भू-अभिलेख एवं परिमाण निदेशालय / सहायक निदेशक,
भू-अर्जन निदेशालय / अनुदेशक, चकबंदी निदेशालय / संयुक्त निदेशक, कृषि गणना /
सभी अंचलाधिकारी / सभी सहायक बंदोबस्त पदाधिकारी, बिहार।

पटना-15, दिनांक-21/2/18

विषय :- वार्षिक लेखा परीक्षा योजना 2018-19 हेतु प्रतिवेदन उपलब्ध कराने के संबंध में।

प्रसंग :- महालेखाकार कार्यालय (लेखा परीक्षा), बिहार, पटना का पत्रांक-529
दिनांक-16.02.2018 (छायाप्रति संलग्न)।

महाशय,

निदेशानुसार उपरोक्त विषयक प्रासंगिक पत्र के संबंध में कहना है कि महालेखाकार
(लेखा परीक्षा) कार्यालय, बिहार द्वारा वार्षिक लेखा परीक्षा योजना 2018-19 तैयार करने हेतु विभाग
अंतर्गत मुख्यालय सहित सभी क्षेत्रीय कार्यालयों के निकासी एवं व्ययन पदाधिकारी से पत्र के साथ
संलग्न प्रपत्रों में अंकित 2012-13 से 2016-17 तक की वांछित सूचनाओं सहित प्रतिवेदन की मांग
की गई है।

अतः अनुरोध है कि उक्त के आलोक में पत्र प्राप्ति के एक सप्ताह के अन्दर विभाग
को तत्संबंधी प्रतिवेदन उपलब्ध कराने की कृपा की जाय।

कृपया इसे सर्वोच्च प्राथमिकता दी जाय।

अनुलग्नक-यथोक्त।

विश्वासभाजन,

(वीरेन्द्र कुमार मिश्र),
सरकार के अपर सचिव।



संख्या Rev (HQ)/Audit Plan 18-19/12-18/48/529
No.

भारतीय लेखा तथा लेखा परीक्षा विभाग
कार्यालय, महालेखाकार (लेखापरीक्षा), बिहार
वीरचन्द पटेल मार्ग, पटना-800 001
Indian Audit & Accounts Department
Office of the Accountant General (Audit), Bihar
Birchand Patel Marg, Patna-800 001

दिनांक/Date : 16.02.2018

To,

The Principal Secretary
Revenue and Land Reforms Department, Government of Bihar,
-Vikash Bhawan, New Secretariat, Patna
DIA

Sub: - Information regarding Annual Audit Plan 2018-19

Sir,

The office of the Comptroller and Auditor General of India has desired for collection of information for the preparation of annual audit plan 2018-19 in the proforma attached.

Therefore, it is requested that the required information may kindly be provided to audit at the earliest, so that the same may be submitted to the office of the Comptroller and Auditor General of India within the stipulated time.

Encl: - As above

Yours faithfully

Dy. Accountant General
Revenue Sector

दूरभाष/Phone - 2221226, 2506091, 2223194, 2221941, 2223725, 2506283

फैक्स./Fax : 0612-250 6223

ईमेल/E-mail- agaubihar@cag.gov.in

ई.पी.ए.बी.एक्स./EPABX-2223757

पो. बॉक्स/P.B.No.- 47

Scanned by CamScanner

169
16-2-18

कार्यालय महालेखाकार (लेखापरीक्षा), बिहार, पटना

पत्रांक - राजस्व (मु०)/Annual Audit Plan 2018-19/2017-18/48/78

दिनांक:- 15.02.2018

प्रशाखा आवेश

आवेशानुसार, निम्नलिखित अधिकारियों/ कर्मचारियों को वार्षिक लेखापरीक्षा योजना 2018-19 हेतु विभिन्न विभागों से आंकड़ों के संग्रहण तथा डाटागैस तैयार करने हेतु Proformas उपलब्ध कराया जा रहा है। साथ ही निर्देशित किया जाता है कि विभागानुसार customise करके आंकड़ों के संग्रहण का कार्य किया जाय।

Sl. No.	Department	Name and Designation (S/Shri)
1.	Commercial Taxes	Vikas Kumar No.1, Sr.AO
		Ritesh Kumar, AAO
		Birendra Pd. Srivastava, AAO
		Manish Kant Kumar, Sr.Ar.
2.	State Excise	Arun Kumar No.1, AAO
		Ramesh Kumar No.2, AAO
		Praveen Kumar, AAO
		Md. Shahabuddin, Sr.Ar.
3.	Transport	T. K. Singh, Sr.AO
		Neeraj Kumar No.1, AAO
		D. K. Agrawal, AAO
		Md. Moinul Haque, Sr.Ar.
4.	Mines & Geology	Pankaj Kumar Singh, AO
		Kumar Rajeev Ranjan, AAO
		Kumar Ambrish Madhurya, AAO
		Yogesh Kumar, Sr.Ar.
5.	Stamp & Registration	Ranjivan Pd. Rai, Sr.AO
		Om Kumar, AAO
		Shashank Shekhar No.1, Sr.Ar.
		Ashar Hasan Rukhsar, Sr.Ar.
6.	Land Revenue	S. S. Ambastha, Sr.AO
		Jai Kumar Tiwari, AAO
		Umesh Kumar Sinha, Supervisor
		Amit Kumar No.9, Sr.Ar.

हो/-
वरिय लेखापरीक्षा अधिकारी
राजस्व(मु०)

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित:

1. महालेखाकार (ले०प०) के सचिव
2. उप महालेखाकार (राजस्व प्रक्षेत्र) का सचिवालय
3. उप महालेखाकार (प्रशासन) का सचिवालय
4. सम्बंधित अधिकारी एवं कर्मचारीगण

हुंजार
15.02.18
वरिय लेखापरीक्षा अधिकारी
राजस्व(मु०)

Data collection & Risk profiling

Information to be collected from APEX UNITS (Department, Directorate and Apex level societies)

Sl. No.	Details of Data/information to be collected	Data Source (may vary in some States)	Information to be collected in the enclosed formats /proforma
1.	Audit universe, role and functions	Information required under this section would be collected from Department and directorate(s)	
(i)	Details of offices at Directorate, zone, circle, district, block and village level		
(ii)	List of Drawing and Disbursing Officers with DDO code(s)		
(iii)	Details of Autonomous Bodies (ABs) under the department and their functions		
(iv)	Details of Public Sector Units (PSUs)/Corporation, Departmental undertaking, Boards, Authorities etc. under the department		
(v)	Details of Societies formed under the department and their functions in the implementation of programmes/schemes. Organisational chart of the societies under the department, details of registration of the societies, Memorandum of association and memorandum of article of the society etc. may also be collected		
(vi)	Details of Bodies and Authorities to be audited under section of 20 of C&AG DPC Act- Entrustments		
(vii)	Details of Acts, Rules under which department functions		
(viii)	Details of functions of the department (Rules of procedure and conduct of business)		
(ix)	Delegation of financial power		
(x)	Vision and Mission Statement, Citizen charter of the department		
(xi)	Administrative report, Performance budget of the department, Copy of evaluations reports, if any etc.		
(xii)	Organisational chart		
(xiii)	Details of different committees at State and Zone levels for implementation and monitoring of schemes/programmes		
2	Programme database, automation and other IT projects		
(i)	Database of all e-governance projects, IT Projects implemented in the department	Department, Directorate	
(ii)	Status of Management Information System (MIS) available in the Department and its functionality	-do-	
(iii)	Status of implementation of DBT	-do-	

(iv)	Status of Aadhar linking	-do-	
(v)	Status of e-tendering	-do-	
(vi)	Management Information System	-do-	
(vii)	Online delivery of basic services to citizen	-do-	
(viii)	Use of Remote sensing/GIS/Crowd sourcing	-do-	
(ix)	IFMS	-do-	
3	Human resource		
(i)	Sanctioned strength and Person-in-position of each cadre and post in respect of headquarter and field formations/offices (Apex, directorate, zone, circles, districts, block and village)	Budget vol. 6, Performance budget, department and directorate.	<i>Proforma-1</i>
(ii)	New recruitments – Details of recruitments	Directorate	
(iii)	Contractual manpower – Details of contractual deployment		
(iv)	Policy of deployment of contractual manpower (copies of related orders, guidelines)		
4.	Capacity building		
(i)	Training of manpower in department/organisation implementing e-governance programmes and IT projects- requirement, target and coverage	Department, directorate	<i>Proforma-2</i>
(ii)	Specialised training- requirement, target and coverage		
(iii)	General training- requirement, target and coverage		
5.	Financial data/information		
(i)	Budget, release, expenditure (Revenue and Capital) expenditure from CFI	Budget, department	<i>Proforma-3</i>
(ii)	Object head level expenditure	VLC, department and DDOs	Proforma 3 (i)
(iii)	Expenditure from Contingency fund	VLC and department	
(iv)	Receipt and disbursement from Public Account	DDO-wise details from VLC, plus-minus memoranda in AG (A&E)	
(v)	Transactions from Reserve funds	Department	Proforma no. 4
(vi)	Scheme-wise expenditure	Department and VLC	Proforma no. 5
(vii)	Administrator-wise details of PLA account and Transactions from PLA	(source: Finance department, department, VLC)	Proforma no.-6
(viii)	Recipient-wise details of Grant-in-aid provided to Autonomous bodies, societies, PSUs, Authorities, NGOs,	VLC, Department, Finance Account- Appendix –III	Proforma no. -7

	private entities, aided schools etc..		
(ix)	Outcome budget	Department	
(x)	Orders related to delegation of financial powers in the Department and lower establishment	Department	
(xi)	Details of bank Accounts maintained by the department/DDOs	Department, DDO	
(xii)	Financial Statement of Receipt and expenditure of Apex level Societies implementing government programme/schemes	Department and DDOs	
(xiii)	Copies of orders/instructions related to important policy decisions	Shashnadesh.up.nic.in, department	
(xiv)	Copies of budget speech of Chief minister, Annual budget	Department	
(xv)	Copies of all financial sanction orders	CAP/CASS, Shashnadesh.up.nic.in, Department	
(xvi)	Banking Arrangements put in place in the department for transferring the funds to lower level formations (especially in the societies)	Department, directorate	
(xvii)	Status of receipt of Utilisation certificates in respect of funds provided by the department to agencies/societies/Autonomous Bodies etc.	Department, directorate	
6.	Programmes and schemes		
(i)	Details of programmes/schemes run by the department (both centrally sponsored and budgeted from state budget)	Department, directorate	
(ii)	Annual Action Plan, Perspective plan	Department, directorate	
(iii)	Details of on-going projects	Finance account, Department	
(iv)	Physical and financial progress report in respect of each programme/schemes/activities (at least of every March);	Department, directorate	
(v)	Copies of Programme/scheme Guidelines	Department, directorate	
7.	PPP projects		
(i)	Department-wise details of PPP projects and their developers	Finance Accounts, Vol. I (Notes to Accounts-Annexure 'H', Department	Proforma no. 8
7.	Inherent risks related issues		
(i)	Discretionary powers		
(a)	Details of functions/areas in which discretionary powers are exercised, along with copy of relevant orders	Department, Inspection reports	

(ii)	Estimation		
(a)	Details of expenditure on works, procurement/acquisition, PPP projects, licensing etc.	Object-head level data from VLC, department	
(iii)	Complexity of transactions		
	This is to be determined by the audit office, based on the object-head level expenditure/object-class level expenditure by considering the complexity involved in preparing proposal, processing the proposals, granting sanctions and implementing the sanction order. For instance major infrastructure project and capital acquisition project involved much higher degree of complexity in sanction and execution as compared to transactions related to salaries, DA, TA etc. (Source: VLC object head level data)		
(iv)	Incurrence vs. transfer of funds		
(a)	Details of total expenditure of the entity and the grants-in-aid provided by it to societies, autonomous bodies, and other agencies	Department, VLC object head level data, Appendix III of Finance Account	
(b)	Recipients of grants-in-aid	Department	
(c)	Status of submission of UCs	Department, SFR	
(v)	Public Perception/beneficiary survey		
(a)	Beneficiary surveys conducted by (i) Audit, (ii) NSSO (iii) Department (iv) any other independent agency (Source: Audit report, Administrative Department, Planning department, NSSO etc.). Based on these survey inputs, audit office should assess the risk against this parameter on a score of 1-5).	Department, directorate	
(vi)	Direct Public dealing		
(a)	Details of functions of the Department/office which involved direct public dealing with the beneficiaries/contractors	Department and VLC data	
(vii)	Human resource at operation level (Shortage and skill gap)		
(a)	Analysis of data of manpower		
(vii)	Involvement of Private Agencies (PPPs, NGOs, Societies etc.)		
(a)	Details (number & investment) of PPPs under operation and implementation	Finance department Account,	Link with Proforma no. 8
(b)	Details (number and expenditure) of NGOs involved in	Department, directorate	Proforma no. 9

	programme/scheme/project implementation		
(c)	Details (number and expenditure) of Societies involved in programme/scheme/project implementation		Link with Proforma no. 9
8.	Control risk related issues		
	Expenditure and related controls		
(i)	Budget procedure and expenditure control (Excess over allotment)	VLC, department, directorate	Link with Proforma no. 3
(ii)	Increase in expenditure	---do---	Link with Proforma no. 3
(iii)	Reported cases of fraud/embezzlement/loss/ irregularity	Department, Vigilance department, AIR)	Proforma no. 10
(iv)	Parking of funds	VLC, department, directorate	Link with Proforma no. 3
	Technology related controls		
(v)	Direct Benefit Transfer	Department, directorate	Proforma no. 11
(vi)	Aadhaar linking of beneficiaries		
(vii)	Use of e-tendering in procurements and works contracts		
(viii)	Online monitoring and reporting of programme performance		
(ix)	Online delivery of certain basic services to citizens/Automation of government functions		
(x)	Integrated Financial Management System (PFMS)		
(xi)	Use of remote sensing/GIS/Crowd sourcing		
(xii)	IT Controls	IT Audit Reports	Proforma 12
	Internal and External audits		
(xiii)	Internal audits and inspections		Proforma no. 13
(xiv)	Quality of record maintenance		Proforma no. 14
(xv)	Assessment based on Draft Paras and Part-II-A Paras	Audit Inspection reports and Audit report	Proforma no. 15
(xvi)	Assessment of controls based on performance Audit Reports	Audit reports	Proforma no. 16
(xvii)	Assessment by audit based on data analytics	VLC and other databases	
	Other factors affecting controls		
(xviii)	Quality control Mechanism	Directorate	Proforma no. 17
(xix)	Manpower deployment	Budget vol. 6, Performance budget, department and directorate	Link with Proforma no. 1
(xx)	Media reports	Details of press clippings, media reports maintained at office level	Proforma no. 18

Information to be collected from AUDIT UNITS and district level societies

Sl. No.	Details of Data/information	Source	Reference of Proforma
1.	Audit universe, role and functions	Data/information required under this section would be collected from the Audit units, DDOs)	
	Details of Implementing units under the Audit units		
(iii)	Details of Autonomous Bodies (ABs) under the Audit units and their functions		
(v)	Details of Societies formed under the Audit unit and their functions in the implementation of programmes/schemes		
(xiii)	Details of different Committees at district level for implementation and monitoring of schemes/programmes		
2	Programme database, automation and other IT projects		
(i)	Database of all e-governance projects, IT Projects implemented by the audit and implementing unit	Audit units	
(ii)	Status of implementation of DBT	-do-	
(iv)	Status of Aadhar linking	-do-	
(v)	Status of e-tendering	-do-	
(vi)	Management Information System	-do-	
(vii)	Online delivery of basic services to citizen	-do-	
(viii)	Use of Remote sensing/GIS/Crowd sourcing	-do-	
(ix)	IFMS	-do-	
3	Human resource		
(i)	Sanctioned strength and Person-in-position of each cadre and posts	district level offices, Block level offices; and district level Societies	Proforma-1
(ii)	New recruitments – Details of recruitments	DDO	
(iii)	Contractual manpower – Details of contractual deployment		
4.	Capacity building		
(i)	Availability of trained manpower in the audit and implementing units implementing e-governance programmes and IT projects, specialised and general training	DDO	Proforma-2
5.	Financial resources, budgeting etc.		
(i)	Budget, release, expenditure (Revenue and Capital) expenditure from CFI	VLC and DDO	Proforma-3
(ii)	Object head level expenditure	VLC, and DDO	Proforma 3 (i)

(iii)	Expenditure from Contingency fund	VLC, DDO	
(iv)	Receipt and disbursement from Public Account	DDO-wise details from VLC, plus-minus memoranda in AG (A&E)	
(v)	Transactions from PLA	DDO	
(vi)	Transactions from Reserve funds	VLC, DDO	Proforma no. 4
(vii)	Scheme-wise expenditure	VLC, DDO	Proforma no. 5
(viii)	Administrator-wise details of PLA account	Department, DDO	Proforma no. -6
(ix)	Recipient-wise details of Grant-in-aid provided to Autonomous bodies, societies, PSUs, Authorities, NGOs, private entities, aided schools etc..	VLC, DDO	Proforma no. -7
(xii)	Details of bank Accounts maintained by the DDOs	DDO	
(xiii)	Financial Statement of Receipt and expenditure of District level Societies implementing government programme/schemes	District level Society, DDO	
(xviii)	Status of receipt of Utilisation certificates in respect of funds provided by the department to agencies/societies/Autonomous Bodies etc.	VLC, DDO	
6.	Programmes and schemes		
(i)	Details of programmes/schemes run by the department/audit unit (both centrally sponsored and budgeted from state budget)	Department, VLC, DDO	
(ii)	Annual Action Plan, Perspective plan	Department, DDO	
(iii)	Details of on-going projects	Department, DDO	
(iv)	Physical and financial progress report in respect of each programme/schemes/activities (at least of every March);	Department, DDO	
7.	PPP projects		
(i)	Department-wise details of PPP projects and their developers	Finance Accounts, Vol. I (Notes to Accounts-Annexure 'H', DDO	Proforma no. -8
7.	Inherent risks related issues		
(i)	Discretionary powers		
(a)	Details of functions/areas in which discretionary powers are exercised, alongwith copy of relevant orders	DDO, Inspection reports	
(ii)	Estimation		

(a)	Details of expenditure on works, procurement/acquisition, PPP projects, licensing etc.	Object-head level data from VLC, DDO	
(iii)	Complexity of transactions		
	This is to be determined by the audit office, based on the object-head level expenditure/object-class level expenditure by considering the complexity involved in preparing proposal, processing the proposals, granting sanctions and implementing the sanction order. For instance major infrastructure project and capital acquisition project involved much higher degree of complexity in sanction and execution as compared to transactions related to salaries, DA, TA etc.	VLC object head level data	
(iv)	Incurrence vs. transfer of funds		
(a)	Details of total expenditure of the entity and the grants-in-aid provided by it to societies, autonomous bodies, and other agencies	DDO, VLC object head level data	
(b)	Recipients of grants-in-aid	DDO	
(c)	Status of submission of UCs	DDO	
(v)	Public Perception/beneficiary survey		
(a)	Beneficiary surveys conducted by (i) Audit, (ii) NSSO (iii) Department (iv) any other independent agency Based on these survey inputs, audit office should assess the risk against this parameter on a score of 1-5).	Audit report, DDO, Planning department, NSSO etc.	
(vi)	Direct Public dealing		
(a)	Details of functions of the Department/office which involved direct public dealing with the beneficiaries/contractors	DDO and VLC data	
(vii)	Human resource at operation level (Shortage and skill gap)		
(a)	Analysis of data of manpower collected		
(vii)	Involvement of Private Agencies (PPPs, NGOs, Societies etc.)		
(a)	Details (number & investment) of PPPs under operation and implementation	DDO	Link with Proforma no. 8
(b)	Details (number and expenditure) of NGOs involved in programme/scheme/project implementation	DDO	Proforma no. 9
(c)	Details (number and expenditure) of Societies involved in programme/scheme/project implementation	DDO	Link with Proforma no. 9

8.	Control risk related issues		
	Expenditure and related controls		
(i)	Budget procedure and expenditure control (Excess over allotment)	VLC, DDO	Link with Proforma no. 3
(ii)	Increase in expenditure		Link with Proforma no. 3
(iii)	Reported cases of fraud/embezzlement/loss/ irregularity	DDO, Vigilance department, AIR	Proforma no. 10
(iv)	Parking of funds	VLC, DDO	Link with Proforma no. 3
	Technology related controls		
(v)	Direct Benefit Transfer	DDO	Proforma 11
(vi)	Aadhaar linking of beneficiaries		
(vii)	Use of e-tendering in procurements and works contracts		
(viii)	Online monitoring and reporting of programme performance		
(ix)	Online delivery of certain basic services to citizens/Automation of government functions		
(x)	Integrated Financial Management System (PFMS)		
(xi)	Use of remote sensing/GIS/Crowd sourcing		
(xii)	IT Controls	IT Audit Report	Proforma no. 12
	Internal and External audits		
(xiii)	Internal audits and inspections	DDO	Proforma no. 13
(xiv)	Quality of record maintenance	DDO	Proforma no. 14
(xv)	Assessment based on Draft Paras and Part-II-A Paras	Audit Inspection Report, and Audit report	Proforma no. 15
(xvi)	Assessment of controls based on performance Audit Reports	Audit report	Proforma no. 16
(xvii)	Assessment by audit based on data analytics	VLC and other database	
	Other factors affecting controls		
(xviii)	Quality control Mechanism	DDO	Proforma no. 17
(xix)	Manpower deployment	DDO	Link with Proforma no. 1
(xx)	Media reports	Details of press clippings, media reports maintained at AG office level	Proforma no. 18

42

Proforma 1

Manpower deployment

Name of the Department/DDO: _____

[Dark header area with illegible text]						

Proforma 2

Training of manpower

Name of the Department/DDO: _____

Year: _____

[Dark header area with illegible text]			
e-governance programmes and IT projects			
Specialised training			
General training			

Proforma 6

Details of Personal Ledger Accounts

Name of the Department/DDO: _____

Year: _____

Head of account	Particulars	Balance	Debit	Credit	Balance	Required

Proforma 7

Details of release and utilisation of Grant-in-Aid for last five years

Name of department: _____

Head of account: _____

(Rs. in crore)

Name of the grantee institution	Year	Purpose of sanction of grant	Total expenditure of the grantee institution/recipient	Amount of Grant released	Amount of Grant utilised	Amount of unutilised grant

Note: (i) Expenditure should be confirmed from the UCs received from the recipient(s)/grantee institutions.

(ii) Whether the grantee agency (recipient) became eligible for under section 14/15 of C&AG DPC Act, 1971? If yes, whether audit of the concerned agency taken up? If yes, details of such audit may also be collected.

Proforma No. 8

Details of PPP projects under operation and implementation

Name of department/DDO: _____

(Rs. in crore)

Sl. No.	Name of the PPP project	Estimated cost	Concession period	Date of selection of developer	Name of developer	Government investment including land
	On-going projects					
	New projects					

Proforma no. 9

Details of Societies and NGOs involved in programme/scheme/project implementation

Name of department/DDO: _____

(Rs. in crore)

Sl. No.	Name of Society/NGO involved	Government share/through society/NGO
	Society	
	NGOs	

36

Proforma no. 12

IT controls/assessment based on IT audit

Name of Department/DDO: _____

IT Controls	Strength (Strong/moderate/weak)
General control	
Application control	
Validation control	

Proforma 13

Internal audit/inspection

Name of department/DDO: _____

[Dark shaded header area]						

Note: Copies of internal audit intimation, programme and reports may please be obtained. In respect of inspections, copy of inspection notes may please be obtained.

¹ Information of inspection may be collected during the course of regular audit.

Proforma no. 14

Quality of record maintenance

Name of department/DDO: _____

Name of records/register prescribed ² and form number.	Whether maintained (Y/N)	Maintained in prescribed form (Y/N)	Maintained but entries are recorded regularly and properly (Y/N)	Whether preserved for prescribed period
(1)	(2)	(3)	(4)	(5)

Proforma 15

Assessment based on Draft Paras and Part-II-A Paras

Name of the department/DDO: _____

Year	Details of Paras included in the AIR/AIR no.						Details of PDP		Details of Draft para in audit report		
	AIR no.	Pt. II A		Pt. II B		Total	No.	Money value	Audit report/Code no.	Title of para	Money value
		No.	MV	No.	MV	No./MV					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

² The authority for maintenance of the records should also be seen and mentioned.

34

Proforma 16

Assessment of controls based on performance Audits

Name of the department/DDO: _____

Name of the Performance audit	No. of paras involving financial regularities	Money value
(1)	(2)	(3)

Proforma 17

Quality control Mechanism

Name of the department/DDO: _____

Whether mechanism for quality testing of supplies/services/works has been put in place in the department/office? (Y/N)	
Whether required no. of tests are being carried out (Y/N)	
Adequacy of manpower (indicate percentage shortage)	
Adequacy of equipment (Y/N)	

Proforma 18

Media reports

Name of the department/DDO: _____

Name of scheme/programme/activity/service	Name of the Media	Date of the media report	Nature of irregularity	Approximate financial value

Checklist

Information from department (2012-13 to 2016-17)

1. Organisational structure of the department (Apex to bottom field level)
2. Total no. of entities
3. Name of entities
4. Copies of government orders and policies.
5. Copies of important instructions/circulars/guidelines issued to audit units/implementing units for implementation of various schemes/programmes and other relevant information.
6. Head wise budget estimate, allotment and expenditure of the department and all units (Plan and Non-plan) for the year 12-13 to 16-17.
7. Annual plans
8. Annual plan 2015-16 of State Planning Commission.
9. List of embezzlement, Losses, defalcation, theft etc. cases appeared in units and departments and copies of action taken (if any) by the department.
10. Unit wise sanction strength and man in position for the last five years.
11. Unit wise target and collection of revenue (12-13 to 16-17) and reason for shortfall (if any)
12. Establishment expenditure incurred in the units of department and percentage of establishment with respect to the total expenditure.
13. Annual reports of the department.
14. Details of IT activities of the department.
15. Physical and financial progress report (if any)
16. Gross collection and cost of collection of taxes of department for the year 12-13 to 16-17 .
17. Department wise expenditure profile (Capital & Revenue) for the year 12-13 to 16-17
18. Details regarding training conducted by the department

Information from units (2012-13 to 2016-17)

1. Name of entities
2. Copies of government orders and policies.
3. Copies of important instructions/circulars/guidelines issued to audit units/implementing units for implementation of various schemes/programmes and other relevant information.
4. Head wise budget estimate, allotment and expenditure of the unit (Plan and Non-plan) for the year 12-13 to 16-17.
5. Annual plans
6. Annual plan 2015-16 of State Planning Commission.
7. List of embezzlement, Losses, defalcation, theft etc. cases appeared in unit and copies of action taken (if any) by the department and unit.
8. sanction strength and man in position for the last five years (Contractual and Permanent staff wise).
9. Target and collection of revenue (12-13 to 16-17) and reason for shortfall (if any)
10. Establishment expenditure incurred in the unit and percentage of establishment with respect to the total expenditure.
11. Details of IT activities of the unit.
12. Physical and financial progress report(if any)