

**INSPECTION REPORT**  
**PAY & ACCOUNTS OFFICE (AUDIT)**

**PART-I: GENERAL [ Applicable to all Sections]**

**1. LAST INSPECTION**

- (i) Date of last inspection
- (ii) Action taken on last inspection (items specified to the Section inspected).
- (iii) Date of present Inspection:

**2. ATTENDANCE**

- (i) Is the Attendance Register being maintained properly?
- (ii) Is it being submitted to Officer(s) punctually in the morning?
- (iii) Is the Casual Leave Register maintained and is up-to-date?

**3. RECEIPTS**

**I.**

- (i) How Dak/receipts are registered?
- (ii) What procedure is followed to ensure their timely processing?
- (iii) How effective is the registration and processing procedure? (Please test check and comments on the receipts and their processing)?
- (iv) How movement of files is tracked?

**II.**

- (i) How pendency with dealing hands is monitored?
- (ii) How effective it is?

**III. Average time taken in (where ever applicable)**

- a) Issuing of financial sanctions etc. (please also cross check with receipt of cheques and receipt of APRs and record average times for one 1 month)
- b) Processing of various types of cases (*Please specify according to types of office inspected*)

- IV.** (i) Whether Annual Action Plan is being reviewed as per schedule/Office Manual;
- (ii) If so, at what level and its frequency.

**4. OPENING OF FILES AND RECORDS**

- (i) Whether file-opening register maintained properly?
- (ii) Whether list of standard Heads properly maintained?
- (iii) Whether receipts are dealt under appropriate standard Heads? (*to be test checked*)

- (iv) Whether titles of files precise and expressive of the subject matter dealt with? *(to be test checked)*
- (v) Whether part files properly merged into main file? *(Please test check at random from the files)*
- (vi) Whether the system of docketing, page numbering, filing, referencing on notes & drafts is being properly followed? *(please check 10 files and give details citing file no.)*

**5. STANDING GUARD FILES/REFERENCE /RULES BOOKS**

- (i) Number of Standing Guard files prepared as per the Office Manual. *(Specify subject wise)*
- (ii) Whether any new decision has been incorporated in the relevant guard file(s)?
- (iii) One of the Guard Files to be test checked and results recorded.
- (iv) Whether all necessary reference books are available and maintained up-to-date?
- (v) Whether copies of Acts/Rules / Manuals utilized by the Section are maintained up-to-date with amendment slips pasted? *(Please specify Acts/Rules)*
- (vi) Whether Precedent Registers have been maintained properly? *(test check)*

**6. QUALITY CONTROL**

- (i) Whether distribution of work among Dealing Hands is fairly even?
- (ii) Whether Dealing Hands are rotated to different items of work or allotted the same work year after year?
- (iii) Whether any Dealing Hand doing the same work for more than 3 years; if so,
  - (a) Reasons
  - (b) Remarks of Inspecting Officer
- (iv) Types of receipts/cases, if any, dealt with by Section-in-charge himself/ herself.
- (v) Classes of cases disposed off by Section In-charge finally.
- (vi) Any suggestions for further improvement?

**7. RECORD MANAGEMENT**

- (i) Whether the records in the Section are properly arranged and referenced?
- (ii) Whether the files have been categorized as class I, II, III, IV or V taking into accounts the retention period. *(test check whether categorization is correctly being done)*

- (iii) Whether the records are being reviewed /eliminated/weeded out at regular intervals? When was the last weeding done?
- (iv) Detail of records
  - a. Reviewed
  - b. Weeded out during the last two years may be specified.
- (v) Whether category V/VA files are digitized (*specify the number of such files*)
- (vi) Whether the Section is provided with adequate racks to keep records.

## 8. **COMPUTERISATION**

- (i) The details of computer hardware available in the Section (proforma to be furnished by IT Section) (*To be verified / checked*)
- (ii) Which are the software packages /applications available / used ? To what extent are they in use? (*Give software wise position*)
- (iii) The details of 'Email' /SMS facilities being used for communicating exchanging information?
- (iv) Whether information relating to the Section's are updated on website: (*please check the last information updated*)

## 9. **RTI**

- (i) Number of RTI requests received.
- (ii) Number of RTI requests disposed of within scheduled time.
- (iii) Number of 1<sup>st</sup> Appeal filed.
- (iv) Number of 2<sup>nd</sup> Appeal filed to Chief Information Commission.

## 10. **GENERAL ASSESSMENT**

- (i) (a) Cleanliness
- (ii) (a) Brief recapitulation of the impressions of Inspecting Officer on the Sections/ Services
  - (b) Suggestions of Inspecting Officer for improvement.
- (iii) Suggestions for improvement from the staff of the Section / Service including comments of the Inspecting Officer thereon
- (iv) General Assessment of the performance of the Section/Services with particular reference to the picture revealed during last inspection
- (v) Any points which require the attention of the O&M Section regarding Officer Procedure.

## **PART-II**

### **11. SECTION SPECIFIC PROCEDURES**

**(i) Accounts:**

Whether the Bill Diary Registers/Statements of Account are maintained as per prescribed format:

**(ii) Payments & Audit:**

(a) Whether Daily Bill Register is being maintained in prescribed format and entries regarding cheque no. and date of return of Bill to Section have been made;

(b) Whether Cheques Register (CAM-11) is being maintained and cheques are promptly sent back to Originating section for further transmission to Actual payee.

(c) Whether Daily Register of Bills and Payments is being maintained

**(iii)** Whether PAO 2000 software is being fully utilized for computerized recording of bills passed for payment?

Signature of Inspecting Officer  
Name  
Designation  
Date