

## OFFICE MANUAL OF LOCAL AUDIT DEPARTMENT, PUNJAB

- VII.16. The procedure laid down for the audit of receipts and expenditure in Chapters IV, V and VI of this Manual is applicable in the case of Resident Audit Schemes also except the quantum of audit which is as under:-

Serial No.	Name of item	Percentage of Check
1.	<b><u>(A) EXPENDITURE:</u></b>	
	(i) Pay Bills.	50 per cent bills to be checked in detail. In respect of remaining bills pre-audit stamps to be affixed in audit after checking totals. A Certificate to be recorded by Head of Department that pay bills have been prepared as per entries made in the Establishment Check Register already ticked in audit.
	(ii) Arrear Bills	Cent per cent.
	(iii) Contingent Bills	Cent per cent - except bills regarding expenditure upto Rs.1000/- out of imprest which will however be checked immediately after the payment is made
	(iv) T.A. Bills including entries in T.A. Check Register.	Cent per cent.
	(v) Work Bills	The following bills in respect of each work: a) First Running Bill.  b) Running Bill at the stage when the gross amount payable exceeds 50% of the estimated cost of the work.  c) Running Bill at the stage when the gross amount payable exceeds 70% of the estimated cost of the work.  d) Running Bill at the stage when the gross amount payable exceeds 90% of the estimated cost of the work.  e) Final Bill.
	(vi) Muster Rolls.	Cent per cent.
	(vii) Electricity and Telephone Bills.	One month in a quarter.
	(viii) Advances/Final payments out of provident fund P.F.4 Register and General Cash Book regarding entries of deposits withdrawals, interest, etc.	Cent per cent except that Bills regarding payment of advances will not be subjected to pre-audit but will be checked immediately after the payment is made.
	(ix) Gratuity/DCR and Leave encashment bills.	Cent per cent.



	(x) Acquittance Rolls.	Once in a quarter and in respect of other months, a certificate from the Executive Officer/appropriate Officer that all APRs have been duly received.
	(xi) Actual Payee's Receipts.	One month in a quarter including the month of March. In respect of remaining months, the Disbursing Officer will certify that the disbursement had been made correctly before production to audit the pay bills for the next month.
	xii) Establishment Check Register.	100%
2.	<b>(B) INCOME:</b> General Cash Book and Subsidiary Cash Book. Tracing of Income, Vouchers, Totals and reconciliation.	100 per cent
3.	<b>House Tax, Water rate, Sewerage charges &amp; Rents.</b> (i) Checking of complete record such as demand posting, timely payment etc.  (ii) Progressive totals of Monthly cages of collection and cross totals of recoveries.  (iii) Working out of arrears and their carry over to the next year's register  (iv) Remission and write-off.	Cent per cent  One month in a quarter including the month of March in a year.  Cent per cent  Cent per cent.
4.	<b>OCTROI:</b> (i) Detailed check of Forms O.2, O.2A, O.4, O.5, O.5-A, O.7, O.8, O.10, O.12, O.21, O.21-A, O.21-B, O.21-C, O.23.  (ii) Tracing of income from the Octroi Superintendent Cash Book including its totals and income realized through G-8 Receipts in the General Cash Book.	Two dates in a month to be intimated by the Examiner.  100 per cent.
5.	<b>MISCELLANEOUS:</b> (a) Slaughter House. (b) Laboratory Fee. (c) Copying Fee. (d) Garden Accounts (e) Composition of Offences. (f) Conservancy, compost Sullage Water Receipts. (g) Library Income. (h) Cattle Pounds.	Detailed audit of six days in a month (Totals and complete daily verification of income in the Cash Book. Arrears worked out and carried over to be checked cent per cent).



	(i) Malba rent, scaffolding charges. (j) Dog Tax. (k) Tehbazari, Fairs income. (l) Income not specified elsewhere.	
6.	<b>Licences</b> Checking of complete record of licences including applications.	2 months in a year to be intimated by the Examiner.
7.	<b>Provident Fund Accounts.</b> (i) Provident Fund Liabilities Accounts Register and Provident Fund Ledger.  (ii) Tracing of Annual Balances in the new Register.  (iii) Reconciliation of P.F.I-A.  (iv) Checking of totals and calculation of interest.	One month in a quarter including March.  100%  Cent per cent.  5%
8.	Stock Registers of Engineering Branch.	100% tracing of cent per cent balances in the next years registers.
9.	Stock Registers of Potential money value receipts or licences.	i) All the books issued should be traced on the issue side of the stock register before the book is brought into use and return of the used up books should be watched in full.  ii) All purchases of such book to be traced on the receipt side of the stock register.
10.	Workshop Accounts.	10% work orders should be checked in detail with connected record.
11.	Treasurers Chest Book.	One day in fortnight on the basis of Para V.30 of this Manual.
12.	Cheque Register.	100 per cent.
13.	<b>Hospital and Dispensary Accounts.</b> Detailed check of Receipts.	One day's account in a week.
14.	Movable and Immovable Property Register.	Cent per cent purchases including write off.
15.	Stamp Register.	3 days in a month in detail.
16.	Stock Registers of other branches.	25% issue entries and balances, Tracing of cent per cent balances in the next years register.
17.	Classified Abstract.	3 dates in a month Re-appropriation in the Budget should be checked 100 per cent.
18.	Monthly Accounts.	Monthly account for the month of March should be checked in detail.



Note :-

The quantum of audit as specified above may be varied by the Examiner in respect of any or all items as may be necessary depending on requirement of item of work and strength of the staff posted in the Scheme.

		Number of staff	Salary	Monthly
				allowance
				on
				part
				basis
1.	Municipal Council, Chandigarh	1	1000 to 1200	15
2.	Municipal Council, Sri Lanka	1	1000 to 1200	20
3.	Municipal Council, Patiala	1	1000 to 1200	20
4.	Municipal Council, Feroze	1	1000 to 1200	20
5.	Municipal Council, Jagrao	1	1000 to 1200	20
6.	Municipal Council, Noida	1	1000 to 1200	20
7.	Municipal Council, Dera Bassi	1	1000 to 1200	20
8.	Municipal Council, Baroda	1	1000 to 1200	20
9.	Municipal Council, Sangar	1	1000 to 1200	20
10.	Municipal Council, Sonapat	1	1000 to 1200	20
11.	Municipal Council, Bhilwara	1	1000 to 1200	20
12.	Municipal Council, Navana Shikha	1	1000 to 1200	20
13.	Municipal Council, Jagrao	1	1000 to 1200	20
14.	Municipal Council, Jagrao	1	1000 to 1200	20
15.	Municipal Council, Patna	1	1000 to 1200	20
16.	Municipal Council, Jagrao	1	1000 to 1200	20
17.	Municipal Council, Jagrao	1	1000 to 1200	20
18.	Municipal Council, Jagrao	1	1000 to 1200	20
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100.	Municipal Council, Jagrao	1	1000 to 1200	20