

Order hand

OFFICE OF THE HARYANA STATE AGRICULTURAL MARKETING
BOARD PANCHKULA

No. Accounts/I.AUDIT/2025/ 4741

Dated:

24.1.25

Most Urgent
Through E-mail

To

The XEN (IT),
HSAMB,
Panchkula.

Sub: Update the new questionnaire performa.

Please find enclosed herewith a copy of new questionnaire performa for updating the HSAMB Portal urgently.

DA. As above.

Lalendra 24/1/2025
Accounts Officer (I.AUDIT)
for Chief Administrator

NEW (Revised format)

**OFFICE OF THE HARYANA STATE AGRICULTURAL MARKETING BOARD,
PANCHKULA.**

**Subject: Questionnaire to be filled by Internal Audit Parties while conducting
Internal Audit of Market Committees.**

1. Name of Market Committee _____
2. Period of Internal Audit _____
3. Name of Members of Party
i) _____ (Incharge)
ii) _____
iii) _____
4. No. of days allowed with dates _____
5. Name of E.O.-cum-Secretaries, Market
Committee remained posted during
period of audit. _____
6. Name of Accountants remained posted
during period of audit. _____
7. Opening Balance as on beginning of the audit year

(as per Cash Book)
i) Add Income _____
ii) a. Market Fee _____
b. Others _____
c. Total : _____
iii) Less Expenditure :
a. Establishment _____
b. Contingencies _____
c. D. Works _____
d. Others/ _____
Total _____
- Closing Balance as on closing of the audit year _____
(as per Cash Book)
8. Closing Balance as per Bank Pass Books
as on closing of the audit year . _____
9. No. of Saving Bank Accounts with
name of Banks and amount _____
10. CASH BOOK (Rule 2.2 to 2.9 of PFR. VOL. IV)
i. Whether all the entries in the cash
book have been attested by the
E.O.-cum-Secretary Market Committee
in token of Check? _____
ii. Whether total of cash book have
been checked by DDO himself or
got checked from any official
other than writer of Cash Book? _____
iii. Whether the E.O.-cum-Secretary
Market Committee has recorded a
certificate of correctness of
entries in Cash Book on the close
of every month? _____

- iv. Whether undisbursed amount outstanding for more than 3 months has been deposited in bank? _____
- v. Whether reconciliation statement has been prepared at the end of the each month. If not, it should be reported in internal audit report after obtaining comments of the Secretary-Cum-E.O concerned? _____
- vi. Whether any old entry is shown outstanding in the reconciliation statement, action taken to settle the old outstanding entries be commented? _____
- vii. Whether any entry without detail is outstanding in reconciliation statement. Check the entry strictly and take action to have the details? _____
- viii. Whether reconciliation has been done by adopting incorrect balance of bank or by adding some entries in the reconciliation statement without detail resulting in misappropriation of funds? _____

11. Realisation from Market Fee

- i. Total amount of Market Fee recovered till end of the last month of current year. _____
- ii. Total amount of Market Fee recovered till end of the same month last year. _____
- iii. Reasons of increase or decrease and action taken if there is drastically decrease in Market Fees. _____

12. INVESTMENT AS ON closing of the audit year

- i. Whether all investments have been entered in the Investment Register? Give Page Nos. _____
- ii. Whether interest on all investment have been received regularly? received up to _____
- iii. Whether the investment have been made in a secured mannered and higher rate of interest is ensured? _____

13. BUDGET

- i. Whether expenditure under various heads of accounts has been incurred strictly within the budget sanction? _____
- ii. Whether any expenditure has been incurred without appropriate budget sanction of the competent authority (Give detail)? _____
- iii. Whether the expenditure incurred against the revised budget demand is within the revised budget demand. Any extra ordinary expenses if any, incurred be examined and commented in the internal audit report? _____

14. LICENSES U/S 10

- i. Total No. of licences U/S 10
- ii. No. of licences U/S 10 renewed
- iii. No. of licences not renewed with reasons.
- iv. Details of more than one license issued on one shop be checked and commented.

15. SALE OF PLOTS

- i. Whether recovery of installments of sale of plot has been received regularly as per schedule of allotment letter in respect of each allottee?
- ii. Whether any recovery is pending from any allottee. If so, period with amount due from each allottee. (Give detail)?
- iii. Whether enhancement of cost of plots, if any, have been recovered from the allottees or any enhancement is found outstanding then action should be taken for recovery?

16. POSITION OF PROPERTY ON RENT AS ON closing of the audit year

- i. Total number of properties rented out.
- ii. Total rent to be recovered.
- iii. Rent recovered.
- iv. Rent outstanding.
- v. Reasons for non-recovery of rent.

17. POSITION OF VEHICLES

- i. Whether the vehicles working in the MC as per norms?
- ii. Whether expenses on repair & maintenance and replacement of parts are as per norms?
- iii. Action taken against condemnation of unused vehicle be commented.

18. MAINTENANCE OF 'H' AND 'HH' REGISTERS

- i. Whether proper entries have been made in the 'H' and 'HH' registers and discrepancies noticed, if any, be commented?

19. Checking of 'M' Return by the staff of Market Committee

- i. Period upto which 'M' Return have been got checked in accordance with the Govt. instructions issued by H.Q.
- ii. Whether discrepancies noticed have been got remedied?

20. Checking of 'M' Return by Audit Party

- i. Period upto which 'M' Return checked.

ii. Discrepancies noticed _____

21. Complaint Register in Form 'D'

- i. No. of cases pending for settlement as on 1st April. _____
- ii. Add No. of cases detected/entered during the year. _____
- iii. Total No. of cases (i+ii) _____
- iv. Less No. of cases settled during the year under report. _____
- v. Balance No. of cases pending for settlement as on 31st March (iii-iv) _____
- v. Whether approval of the Board for settlement of the cases under Section 46 of the Act has been obtained or not? _____

22. Position of Register of checking of accounts of dealers

- i. Target set for the year end. _____
- ii. No. of assessments completed and the amount involved. _____
- iii. Progress of recoveries _____
- iv. No. of assessments pending and reasons thereof _____

23. Service Book & Establishment Records

(Rules 7.17 of PFR Vol.I read with Rule 12.2 of Pb. CSR Vol.I)

- i. Total No. of Service Books maintained. _____
- ii. Service Books checked during inspection. _____
- iii. Month selected for detailed check _____
- iv. No. of persons who are due for retirement during next 5 years. _____
- v. No. of Service Books checked in respect of persons mentioned in (d) above. _____
- vi. Whether the Service Books of all the members of the staff stand entered in the register and kept upto date? _____
- vii. Whether the movement of Service Books stand recorded in the Register? _____
- viii. Whether Service Books have been shown to each member of staff annually? _____
- ix. Whether all entries in the Service Books including on the first page Are attested by the Head of Office? _____
- x. Whether certificates of verification of service are recorded in the service book? _____
- xi. Whether entries in pay column agree with those shown in the pay bills for the month selected for detailed check? _____
- xii. Whether annual increments are granted regularly? _____

- xiii. Whether adequate steps are taken to prepare the pension cases of persons who are due for retirement?
- xiv. Any other irregularity.

24. Checking of Leave Account/Leave Salary and increments

(Rules 4.7 of CSR Vol.I & Chapter 8 of CSR Vol.I)

- i. No. of leave accounts checked
- ii. Whether separate leave accounts are maintained in the prescribed form?
- iii. Whether leave sanctioned to a Govt. servant is recorded in his service books and the debit thereof is traceable in the leave account?
- iv. Whether credit/balance of leaves are correctly worked out?
- v. Whether the increments have been granted after excluding the periods not counting for increments?
- vi. Whether the increment above the stage of efficiency bar had been allowed after proper sanction permitting the official to cross the efficiency bar?
- vii. Any other irregularity?

25. Audit of Estt. Pay Bill/TA Bills

(Rules 7.11 & 7.11 of PFR Vol.I)

- i. Month selected for detailed check
- ii. Whether the no. of employees for whom pay has been drawn agree with the sanctioned strength of Estt.?
- iii. Whether the rate of pay of each individual drawn in the bill is correct as per entry recorded in the Service Book?
- iv. Whether amount of undisbursed pay and allowances is kept in a separate register and amounts remaining undisbursed for three months are refunded?
- v. Whether all the disbursements are traceable in the Cash Book on the dates on which they are actually paid?
- vi. Whether the journeys indicated in the T.A. Bills is as per approved Tour Programme and JBJ have been approved?
- vii. Whether proper control and check by the E.O.-cum-Secretary and Accountant exist on the payment of T.A. Bills?
- viii. Any other irregularity

26. G.P. Fund & Pension Fund of Class IV Employees

- i. No. of G.P. Fund A/cs maintained
- ii. No. of GPF Accounts checked
- iii. No. of Final payments checked
- iv. No. of interest cases checked
- v. No. of vouchers for final/withdrawals checked

- vi. Rate of interest being paid by Bank of G.P.F. A/c of Class IV _____
 - vii. Rate of interest being paid by Bank on Pension Fund of Class IV _____
 - viii. Whether credits/debits for each month are posted on the ledger card? _____
 - ix. Whether deductions are made from all employees who are eligible to contribute? _____
 - x. Whether GPF accounts are closed annually and GPF Statements issued? _____
 - xi. Whether interest/bonus has been correctly worked out? _____
 - xii. Whether part final withdrawals and advances are sanctioned as admissible under rules by the competent authority? _____
 - xiii. Whether payments made are in order? _____
 - xiv. Whether Pension Payment Order/PPO/CO Registers are maintained? _____
 - xv. Nature of serious objections noticed, if any. _____
 - xvi. Any other irregularity. _____
27. Total amount of Advance as per Permanent Advance Register as on 31.03..... _____
28. Total amount of Advance as per Temporary Advance Register as on 31.03..... and action taken to adjust the old outstanding advances _____
29. Contribution due to Board as on 31.03..... _____
30. Payment to victims of Agriculture
- Operation
- i. No. of cases of victim of Agril. operation received. _____
 - ii. No. of cases settled and payment made _____
 - iii. No. of cases pending reasons thereof _____
 - iv. Whether cases have been settled in accordance with provision of the scheme? _____
31. Annual Confidential Report
- i. No. of employees worked in your Market Committee during the year under report (More than 3 months) _____
 - ii. No. of employees whose ACR have been written and sent to the quarter concerned for review. _____
32. Physical Verification
Whether physical verifications of stock/store belonging to Market Committee has ever been conducted. If so, what are the results? _____
33. Whether the registers of accounts of M.C. as per Annexure 'A' are upto-date? _____

34. Audit by A.G. (Audit) Haryana
- i. Period upto which audit have been completed _____
 - ii. Whether replies to the audit reports have been sent? _____
 - iii. Whether updated internal audit have been completed? _____
 - iv. Whether replies to old outstanding para furnished to HQ and action taken to get the old outstanding paras? _____

35. Checking of exemption from payment of Market Fees (L-I&L-II Form)

- i. Total no. of dealers obtaining exemption from payment of Market Fees under Rule 30 of HAPM (General) Rules, 1962 (i.e on Form L-I & L-II). _____
- ii. Total no. of dealer checked in this respect by the audit team during audit. _____
- iii. Whether the prescribed form in support of having claimed exemption have been checked? _____
- iv. Discrepancies/shortfall in supporting forms if any? _____

36. Encroachment

- i. Whether any illegal encroachment have been done in the MC area. Give details and action taken there upon? _____

37. Water and Sewerage Charge

- i. Whether recovery of water and sewerage charges are made regularly. If not, reasons and action taken be intimated? _____

38. Non-production of records

- i. The following records/registers have not been produced during the period of internal audit.
- | S.No. | Name of Register | Period since when not produced | Reasons for non-production |
|-------|------------------|--------------------------------|----------------------------|
| | | | |

39. General

Please mention any other thing which you may like to bring to the notice of the C.F.A. for better functioning of M.C. concerned. _____

Signature of officials attended to the party.

Signature of E.O.-cum-Secretary
Market Committee

Signature of Incharge of the Party