Government of Kerala

Manual for Performance Audit in Local Self Government Institutions in Kerala

GOVERNMENT OF KERALA
Abstract

Local Self Government Department - Kerala Local Government Service Delivery Project (KLGSDP) Manuals on Performance Audit and Asset Management in Local Self Government Institutions in Kerala - Approved - Orders issued.

LOCAL SELF GOVERNMENT (DA) DEPARTMENT

G.O.(Rt)No.166/2017/LSGD.   Dated, Thiruvananthapuram, 20 .01.2017.

Read :-   (1) G.O(Rt) No.1652/15/LSGD dated 01.06.2015

(2) G.O(Rt) No.2420/16/LSGD dated 11.08.2016.

(3) Letter No. 49/2015/KLGSDP dated 17/12/2016 received from the Project Director, KLGSDP.

ORDER

As per Government Order read as 1st and 2nd paper above, a Manual Vetting Committee and a Sub Committee were constituted for vetting and quality assurance of various manuals prepared under Kerala Local Government Service Delivery Project (KLGSDP). Three sittings of the Sub Committee were held for vetting the manuals. After a detailed deliberations on Manual, the Committee decided to approve the Manual for Asset Management in Local Self Government Institutions of Kerala and Manual for Performance Audit in Local Self Government Institutions Kerala and forwarded to Government for apex approval.

2) Government have examined the matter in detail and are pleased to approve the manual prepared by Kerala Institute for Local Administration (KILA) under Kerala Local Government Service Delivery Project (KLGSDP) on Asset Management and Performance Audit in Local Self Government Institutions of Kerala.

By Order of the Governor
A.K.MOHANA KUMAR
Joint Secretary to Government

To

The Project Director, KLGSDP.

The Director of Panchayats, Thiruvananthapuram,

The Director, Urban Affairs Department, Thiruvananthapuram.

The Director, KILA, Thrissur.

The Director, Local Fund Audit, Thiruvananthapuram.

The State Performance Audit Officer (SPAO)

The Secretaries, All Districts Panchayats.(Through Director of Panchayats)

The Executive Director, IKM, Thiruvananthapuram,

Office Copy/Stock File

Copy to :-

Private Secretary to M(LSG&WM)

Personal Secretary to Principal Secretary, LSGD.

Personal Secretary to Special Secretary, LSGD.

Forwarded/By order,

Section Officer.

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ACRONYMS

ADC	-	Assistant Development Commissioner
ADP	-	Assistant Director of Panchayat
AP	-	Action Plan
APAP	-	Annual Performance Audit Plan
AS	-	Assistant Secretary
ATR	-	Action Taken Report
BP	-	Block Panchayat
DCB	-	Demand Collection Balance
DLSR	-	District Level Status Report
DP	-	District Panchayat
HC	-	Head Clerk
ILGS	-	Institution of Local Governments
JS	-	Junior Superintendent
KILA	-	Kerala Institute of Local Administration
LSGD	-	Local Self Government Department
LSGI	-	Local Self Government Institution
PAA	-	Performance Audit Authority
PAO	-	Performance Audit Officer
PAS	-	Performance Audit Supervisor
PAT	-	Performance Audit Team
PAU	-	Performance Audit Unit
PAS	-	Performance Audit Supervisor
PASS	-	Performance Apraisal Score Sheet
PAW	-	Performance Audit Wing
PEAS	-	Performance Evaluation and Appraisal sheet
QC	-	Quality Circle
RAR	-	Routine Audit Report
RTI	-	Right To Information
SAR	-	Special Audit Report
SPAA	-	State Performance Audit Authority
SPAO	-	State Performance Audit Officer
SLSR	-	State Level Status Report
ULB	-	Urban Local Body

Introduction

1.1 Background

73rd amendment of the Constitution of India and subsequent enactment of Kerala Panchayat Raj Act 1994 (herein after called Act) brought landmark changes in the functioning of Grama Panchayats in Kerala. Funds, Functions and Functionaries were transferred to Grama Panchayats in an unprecedented way, to equip them to function as third tier of Government. Since the transfer of funds, function and functionaries were made through a "bing bang approach" it was felt that a mechanism should be in place to guide and handhold the Grama Panchayats in their new role. To achieve this objective, The Kerala Panchayat Raj (Manner of Inspection and Audit System) Rules 1997, was passed as authorized by Section 188 of the Kerala Panchayat Raj Act and State Performance Audit Authority was constituted under these rules.

1.2 Objectives of Performance Audit

The performance Audit is an internal Audit Process for the strengthening of the functioning of the Grama Panchayats. Its objective is to evaluate the functioning of the Panchayat and to see whether the developmental and welfare functions vested in the Panchayat and the financial and controlling powers entrusted to the Panchayat are being executed effectively, efficiently and in accordance with directions in Acts, Rules and Orders. Performance Audit has to give timely directions to rectify the defects, if any, in a time bound manner.

i. Performance Audit is an independent entity, assessing the performance of the Grama Panchayats, keeping in view of 5E principle viz. Equity, Economy, Efficiency, Effectiveness and Environment friendliness **(Box 1.1).**

ii. Performance Audit is the process of scaffolding with the aim of further improvement.

iii. Performance Audit of Grama Panchayat is the process of assessing the performance with relation to the desired level and supporting to enhance the performance.

iv. Performance Audit is a data-based appraisal, with analytical evaluation.

v. Performance Audit ensures compliance with the statutes and executive orders.

vi. Performance Audit guide the Panchayats in the correction of their mistakes and ensures by close watching that such mistakes are not repeated.

vii. The focus of Performance Audit is given in **Box 1.2.**

Box 1.1: 5 E's of Performance

Equity	Ensuring the adherence of policies to ensure equity in plan implementation and delivery of service. Ensure the devotion of priority in beneficiary selection, grievance redressal.
Economy	Keeping costs minimum. It requires that the resources used by the audited entity for its activities shall be made available in due time, in appropriate quantity and quality and at the best price.
Efficiency	Optimum utilization of the available resources. It is concerned with the best relationship between resources utilized, conditions given, and results achieved, in terms of quality and timing of outputs and/ or achievements.
Effectiveness	Attaining the objectives in time. It is concerned with attaining the intended results.
Envronment Freindliness	Environment friendliness. It is concerned with ensuring environmentally sustainable outcomes. It is measured on the basis of output and outcomes.

Box 1.2: Basic Concerns in Performance Audit

➢ Ensure that the right things have been done at mandated right time

➢ Identify the causes for variations, if any of expected levels and suggest measures for rectification and improvement.

➢ Ensure that there is continuous improvement of the system.

➢ Check whether mandatory pre-requisites for the functioning of the establishment are made like assignment of duties and responsibilities to staff with due concern for proportionate shouldering of work load.

➢ Check whether there is an internal monitoring system and whether it is effective to ensure compliance of assigned tasks to its functionaries.

➢ Ensure the flawless functioning of the administrative system in the Grama Panchayat Office.

➢ Rate the LSGIs according to the effectiveness of performance, legal compliance and efficiency of human resources

➢ Provide hand hold support to improve performance and more concerns for least performing LSGIs

1.3 Approach of Performance Audit

The approach of Performance Audit shall be:

i.   Develop performance indicators for Grama Panchayat.

ii. To identify gaps in performance and to facilitate rectification measures immediately.

iii. Friendly in nature, and not be of any faultfinding attitude on the part of the Auditors.

iv. To help the Panchayats to achieve its objectives by acting as a friend, guide, facilitator, trainer, and adviser.

v.   To secure the confidence of the staff of the Grama Panchayats as a helping guide.

vi. To conduct discussions with officials, elected representatives regarding performance gaps, and shall advise and provide shouldering support for rectifying defects.

vii. To provide solutions on fingertip as much as possible

1.4 Scope of Performance Audit

Performance Audit of Grama Panchayats involves systematic evaluation of its functioning, Scrutiny of Accounts, Records, Proceedings, Assessment, Demand and Collection of Tax and Non Tax Revenues, the projects implemented by the Panchayats and all the process involved in the formulation, execution and monitoring of the projects with a view to ensure the 5E of principle, namely Equity, Economy, Efficiency, Effectiveness and Environment Friendliness (Box 1.1). The Scope of Performance Audit extends to the functioning of all the Institutions under the administrative control of the Grama Panchayats.

Performance Audit shall cover all the aspects of the management process including Planning, Organising, Executing, Supervising, and the Outputs and the Outcome. Other than the monthly routine checks, the Performance Audit shall conduct Special Audit and Reviews on themes in selected intervals in the four core areas mentioned. Some examples for themes under each core area is listed below.

i.   Public Administration

a.   Conduct of meetings of Panchayat, Steering Committee, Standing Committee, Institutions Management Committee, Functional Committee, Staff and Quality Circle.

b.   Conduct of Grama Sabhas, Oorukoottams, and similar Special Sabhas.

c.   Functioning of Total Quality Management, ISO Certification

d.   Office Administration, including establishment

e.   Submission of Administration Report

f.   Issue of Office Orders, Proceedings, Circulars, etc.

g.   Follow up on Audit Reports

h.   Mechanism on RTI

i.   Civil suits and other legal proceedings

j. Record Management

k. Computerisation, e- Governance and maintenance of website

ii. **Planning and Finance Management**

a. Asset Management

b. Distress Relief Fund

c. Expenditure authorisation

d. Transparency of financial transactions

e. Office collection, Keeping cash in Chest and its remittance

f. Loans availed and its repayments

g. Own Source Revenue mobilisation

h. Steps taken for collection of 100% tax and DCB statements

i. Shopping Complexes and Markets

j. Annual plan formulation and implementation

k. Plan progress-Implementing Officer wise and sector wise

l. Beneficiary selection

m. Monthly Audit by Finance Standing Committee

iii. **Sponsored Schemes and Public works**

a. Social security pension and Unemployment allowance - Disposal of applications and disbursement of Pension/Unemployment allowance

b. MGNREGS

c. Procurements

d. Public works-Tender proceedings and Beneficiary Committee works

e. Implementation of various Schemes- Centrally Sponsored and State Sponsored

iv. **Service delivery and Good Governance**

a. Discharge of duties related to mandatory functions

b. Maintenance of Street Lights and Street Taps

c. Civil registration

d. Marriage registration

e. Building permits

f. D&O License

g. Slaughter houses

h. Burial grounds

i. Health and sanitation

j. Institutions of Panchayat

k. Kudumbashree

l. While conducting the monthly Performance Audit the Performance Audit Team shall focus interalia on the principles given in box 1.2

1.5 Performance Audit System

1.5.1 Organogram

The organogram of the Performance Audit System of LSGIs in Kerala is given in Chart 1.1.

Chart 1.1 Organogram of Performance Audit System

```
                 Performance Audit Authority
                 (Secretary to Government, LSGD)
                            |
                 State Performance Audit
                         Officer
            _____|_____
           |                |                |
  Audit of Municipal    Audit of Grama    Audit of Block Panchayats
  Corporations,         Panchayat by      by Rural Development
  Municipalities and    Panchayat         Department Staff
  District Panchayats    Department Staff
  by Secretariate staff      |
                      Performance Audit
                          Officer
                            |
                           PAU
                            |
                           PAT
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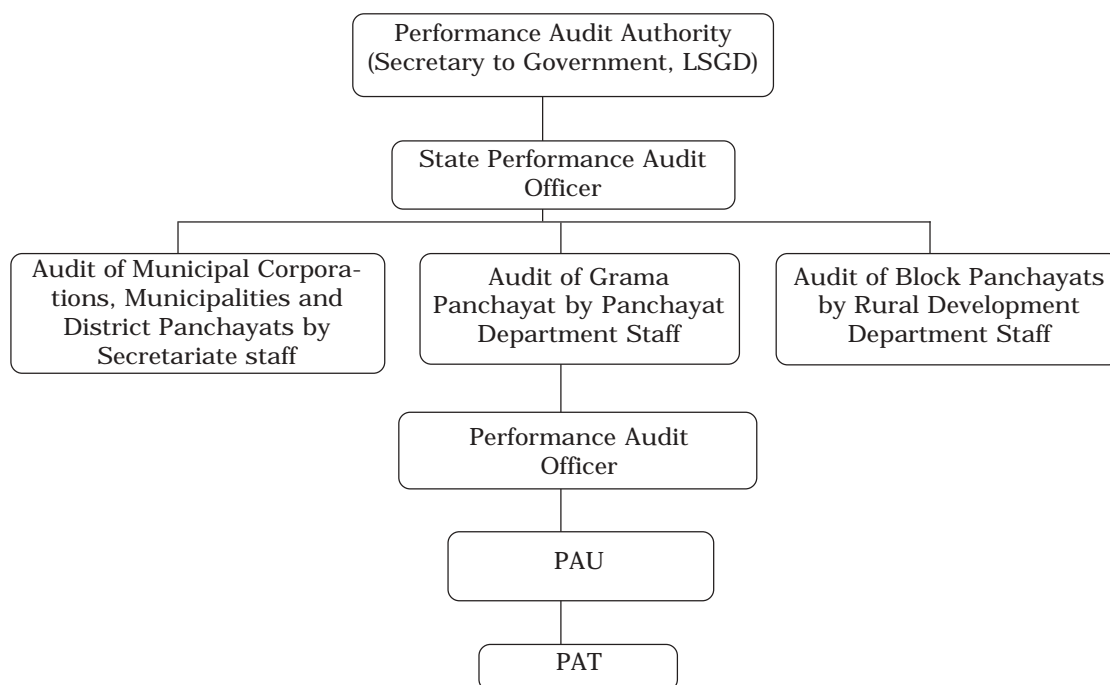
1.5.2 Role of Officials

1.5.2.1 Performance Audit Authority (PAA)

i.   The Secretary to Government in the Local Self Government Department (LSGD) is designated as the Performance Audit Authority (PAA).

ii. The PAA shall oversee the functioning of the Performance Audit Wing (PAW) in the State and ensures timely completion of all activities entrusted to it.

iii. The PAA shall prepare an annual report to the Government on all relevant aspects of Performance Audit including Revenue of LSGIs by way of taxes and fees, financial liabilities, replicable models for LSGIs and suggestions for modification of Performance Audit.

iv. The PAA shall publish the State Level Status Report (SLSR) on Performance Audit, every year.

1.5.2.2 State Performance Audit Officer (SPAO)

i. The SPAO shall directly monitor and guide the Audit teams of Urban Local Bodies and DPs, Audit teams of BPs and Performance Audit Officers (PAO) of GP's.

ii. SPAO shall prepare and submit a State Level Status Report (SLSR) to PAA

1.5.2.3 Performance Audit Officer (PAO)

i. The Assistant Director of Panchayats (ADP) shall be the PAO of Grama Panchayats.

ii. The Assistant Development Commissioner (ADC) shall be the PAO of the Block Panchayat

iii. The Regional Performance Audit Officer shall be the PAO of District Panachayt

iv. Regional Joint Director shall be the (PAO) of ULBs

v. PAO shall steer the overall co-ordination of PAUs within the district.

vi. PAO shall prepare Annual Performance Audit Plan (APAP) **(Annexure 3.1.)** for the District/Region/State. PAO shall be responsible for publication of Special Audit Reports and Performance Scores of Grama Panchayat, Block Panchayats, DPs.

vii. PAO shall conduct inspection of offices during the time of audit. In such visits, action points noted in Routine Audit Reports (RAR) and follow up action on them will be looked into.

viii. PAO shall report to DDP/Development Commissioner/ LSGD Secretary in deserving cases, proposing action against employees who are found to be at grave fault in discharging their duties.

1.5.2.4 Performance Audit Unit (PAU)

i. The Performance Audit Unit (PAU) is comprised of Performance Audit Supervisor and supportive staff.

ii. PAU shall act as the immediate guide for the elected representatives and employees of the Panchayats in discharging their duties and responsibilities in a synergic manner for local development and social justice.

iii. PAU shall maintain a directory of staff in Panchayat and offices coming under their jurisdiction.

iv. PAU shall maintain and update basic data of LSGIs, and score of Performance on the basis of indicators.

1.5.2.5 Performance Audit Team (PAT)

i. Each PAU shall form different Teams - named Performance Audit Teams (PATs), under Performance Audit Supervisor.

ii. A Junior Superintendent shall head the PAT.

iii. The PAT shall perform the tasks of routine audits and Special Audits and preparation of Routine Audit Reports (RAR) Special Audit Reports (SAR), conduct of field level enquiries connected with performance Audit and timely completion of other duties entrusted by the Performance Audit Supervisor.

iv. PAT shall have the duty to give to each Panchayat in due time necessary guidelines to perform administrative matters in accordance with the procedure, to give directions to the Panchayats to rectify the defects by inspecting records, accounts, financial transactions, and to propose the remedial actions.

v. PAT shall have the duty to give hand hold support for improving efficiency in public administration, finance management, planning, and service delivery.

vi. PAT shall help the Panchayats in improving their performance indicators.

Functioning of Performance Audit Unit

2.1 Structure and Tasks

i.   The Performance Audit Unit comprises of a Performance Audit Supervisor (PAS) and supportive staff.

ii. The PAS shall:

    a.   Issue office orders by assigning duties to the members of the unit for conducting audit in Grama Panchayat and for field enquiries related with performance audit.

    b.   Assign duties to them, when any particular tasks, related with performance audit are entrusted by higher authorities to the Unit.

    c.   Form two or more Performance Audit Teams (PATs), consisting of two or more members from the Unit; with the approval of Performance Audit Officer (PAO).

    d.   Group the Panchayats, coming under the jurisdiction of the Unit into two or more regions equal to the number of PATs and the PATs shall be given audit charge of the regions.

    e.   Obtain approval of the PAO for such grouping and change the region allotted to each PAT, once in 6 months.

    f.   Ensure equitable distribution of works to the team members, as far as possible.

    g.   Change the subjects assigned to the PAT members for audit, once in six months so as to enable each member to have expertise in all subjects.

    h.   Conduct enquiries on subjects related to Performance audit as directed by higher authorities, when they visit the Panchayat for audit.

i. Visit the Panchayat under his jurisdiction mandatorily, once in a month. On such days of visit, the audit enquiry notes issued by the PAT will be authenticated by Performance Audit Supervisor.

iii. The PAT shall visit the Panchayat Office on the prescribed date, as per the monthly audit schedule before 10.00am.

iv. All PAT visiting the Panchayat shall sign in the Inspection Register maintained at the Panchayat Office.

v. The PAU members shall submit Tour Diary for the month to the PAO, before 3rd working day of the succeeding month.

vi. Those appointed to the PAUs shall continue in their unit for a minimum period of 3 years.

vii. Personnel in PAUs shall not be given additional charges in Panchayats, unless otherwise on contingencies. Such charge arrangements shall be made by the Panchayat Director/ DDPs in consultation with the SPAO.

2.2. Criteria for Posting of Staff in PAU

[A] The following criteria shall be applied by the Panchayat Director while posting personnel to the PAU.

i. proficient and experienced in local governance.

ii. successful completion of trainings from Kerala Institute of Local Administration (KILA) on Performance Audit, Training Skills and Softwares in GPs. KILA shall submit to the Director of Panchayat the list of personnel, who have successfully completed the trainings to enable the Panchayat Director/DDP to appoint competent personnel.

iii. dedication with high integrity and commitment to service and with good academic qualifications.

iv. creativity and innovations.

[B] The following personnel shall be disqualified for working in PAU.

Any personnel who are subject to pending disciplinary action from the Department or Judiciary are not eligible to be posted in PAU.

2.3. Office Amenities

i. The Head Quarters of each PAU shall be set up in a convenient place accessible to the members, as decided by PAO in consultation with SPAO.

ii. PAU shall be provided with separate office and amenities.

iii. The reporting procedure of the PAU with the higher offices and Grama Panchayats will be preferably online, using the e-mail facilities and software supported, wherever possible.

iv. The specimen for the registers that shall be kept in PAU is given in **Annexure 2.1.**

v. To ensure proper monitoring of entrusted activities following registers shall also be maintained at PAU level.

   a. **Audit Schedule Register**

   The register shall be maintained as per Annual Performance Audit Plan (APAP), with regular updation of entries regarding any change in date of Audit, sending reports etc. (See **Annexure 2.2**)

   b. **Inspection Register**

   It shall be maintained in the office to record notings of visiting higher level officers like Performance Audit Officer, Deputy Director Panchayat etc. (See **Annexure 2.3**)

   c. **E-Mail Register**

   Details of E-mails received shall be recorded in the register. (See **Annexure 2.4**)

   d. **Register for Audit Monitoring (AG Audit)**

   This register shall be maintained to monitor follow up action on pending audit reports of AG in Grama Panchayat covering under the jurisdiction of the PAU. A group of pages will be set apart for each Grama Panchayat. In the bi-monthly audit monitoring meetings, after review, the register shall be updated and make the entries. Sufficient number of pages shall be used to make entries of Audit reports, to ensure its subsequent monitoring. (See **Annexure 2.5**)

   e. **Register for Audit Monitoring (KSAD Audit)**

   This register shall be maintained to monitor follow up action on pending audit reports of KSAD in Grama Panchayat covering under the jurisdiction of the PAU. A group of pages shall be set apart for each Grama Panchayat. In the bi-monthly audit monitoring meetings, after review, the register shall be updated and make the entries. Sufficient number of pages shall be used to make entries of Audit reports, to ensure its subsequent monitoring. (See **Annexure 2.6**)

   f. **Performance Audit Review Register**

   After each performance audit in Grama Panchayat, entries shall be made in this register to get status of score and action points. (See **Annexure 2.7**)

vi. The upkeep and maintenance of documents and records in PAUs shall be ensured by the PAO by periodical inspection of Unit Offices.

Types of Performance Auditing and Procedures

3.1 Annual Performance Audit Plan (APAP)

i.   The PAO and PAS shall sit together at District Level and prepare the PAU level APAP, before February 20th of every year.

ii.   The programme comprises schedules for monthly audits and periodic special audit.

iii. When special audit is conducted, the schedule will be relaxed in such a way as to cover checking of important areas usually covered under routine audit.

iv.   For every financial year, PAO shall prepare an Annual Performance Audit plan (APAP) for the district, before March 5th of the preceding financial year. (The format for APAP is given in **Annexure 3.1**). The APAP prepared by the PAO shall be submitted to SPAO with in one week of its preparation.

v.   The PAO shall circulate the APAP of the district to all LSGIs, PAUs, and Offices of DDPs. It shall be a reference tool for all concerned, when their other activities are planned.

vi.   Changes if any shall be made in APAP only in contingencies and shall be intimated to all concerned in due course.

vii. The Performance Audit of LSGIs can be conducted as below:

   (i) Routine Audit on monthly basis

   (ii) Special Audit on periodic basis

3.2. Routine Audit

i.   In every half year four months shall be allotted for Routine Audit using Performance

Evaluation and Appraisal (PEAS). PEAS shall be updated periodically incorporating subjects of relevance appropriate to the times. It is a software based online data entry tool with login facility for all stake holders.The specimen format for PEAS is given in **Annexure 3.2.**

ii. Updation of the periodical activities in PEAS is given in **Box 3.1.**

iii. During the Routine Audit, routine activities of the Panchayat shall be verified by PAT with the help of scores given in the PEAS.

iv. The total scores obtained in each functional area in the PEAS, gives the status of the facility/object in terms of 5E principles (mentioned in Chapter 1). This will be indicative of performance level in that particular area.

v. A consolidated score sheet shall be prepared with the help of PEAS along with other details of the office which shall form the Routine Audit Report (RAR). The format for RAR is given in **Annexure 3.3.**

3.3 Special Audit

i. Special Audit shall be done by PAT for 2 months in every half year.

ii. Each appraisal shall be based on a specific theme with scores and the evaluation criteria shall be fixed based on it.

iii. The PAT shall check the efficient functioning of Total Quality Management in the Panchayat Office (**Box 3.2**).

iv. There are 4 core areas envisaged for Special Audit (see para 1.4 of Chapter 1).

v. These four core areas are:

    a. Public administration

    b. Planning and financial management

    c. Sponsored Schemes and Public works

    d. Service Delivery and good governance.

vi. SPAO shall select one theme from a core area and give direction to evaluate by using a predefined tool known as Performance Appraisal Score Sheet (PASS). PASS is a software based on line data entry tool with login facility for all stakeholders Specimen PASS format for evaluation for three themes are given as **Annexure 3.4.**

vii. SPAO can even select a theme besides themes based on the priority/need and evaluate by fixing a specific period.

viii.A specimen of consolidated scores of one theme i.e. Public Administration is given in the **Annexure 3.5,** which shall constitute a format for Special Audit Report (SAR).

ix. The Special Audit Report (SAR) on Performance Audit shall be an appraisal report stating the performance of the LSGI on a theme for the concerned period.

x. After the Special Audit the PAS/PAT leader shall present the score sheet and evaluation report before the joint sitting of steering committee and staff of Panchayat.

xi. Any suggestions received as feedback from the Panchayat functionaries will be given due consideration and it will be incorporated in report in relevant areas.

xii. KILA shall impart training to the Special Team, constituted by the SPAO for conduct of Special Audit on methodologies to be adopted for the conduct of such audits.

Box 3.1: Updation of PEAS-Periodical Activities

The Panchayat has to carry out many activities, through the services of various functionaries. The result of the activities depends on the performance of the functionaries involved in the tasks. These functionaries comprise staff of different cadres and institutional mechanism. In such a complex atmosphere of a Panchayat Office, where people directly contact with office, the targets and goals can be achieved only if the functions performed efficiently and effectively. In view of this, the activities in Panchayat Office can be broadly classified as below.

1. Daily Activities

It involves opening of office, cleaning, punctuality in the functioning of front office and main office, office business activities, service delivery, collection of money and its remittance, closing accounting transactions etc.

2. Weekly/Monthly Activities

It involves activities of plan formulation and implementation, conduct of review meetings,, sending monthly reports, Delivery of services for which time limits are fixed, monthly account closing transactions, filing of returns,analysing citizen feedback, etc.

3. Quarterly Activities

Activities like conduct of Grama Sabhas (including conduct of Orukoottams and special Sabhas), filing of IT Return, Performance Audit etc are carried out in a quarterly basis.

4. Half year Transactions

Activities like collection of Profession tax, Property tax, Remittance of Government dues like Library Cess, etc. are carried out on half yearly basis.

5. Annual Transactions

It involves closing of accounts, preparation of Budget, preparation and submission of Annual Financial Statements, preparation of Annual Plan, preparation of Administration Report, conduct of Local Fund Audit, etc.

6. Quinquennial Transactions

Preparation of Five year plan, Revision of Property Tax, delimitation, conduct of General Election, etc.

These activities can be effectively carried out only if there are fixed assignments to each staff/functionary by office orders and Panchayat resolutions. A system may also be developed to close internal monitoring.

Box: 3.2 Existence of TQM in GP

a. The measures taken to make people centered governance (effectiveness of gramasabha, citizen feedback)

b. Leadership (involvement of all leaders viz.President,Steering Committee members, Secretary, Heads of Institutions of Panchayats, JS/HC, in planning, implementation and monitoring process)

c. Participation of all stake holders – officials, elected representatives and public (effectiveness of quality circle, gramasabha participation, ayalsabha, ward development committee, working group, social audit, management committees and institutional committees).

d. Process orientation – the process involved from receipts of application to delivery of services (in each activity is performing without any errors or any delay). The PAT shall verify the renewal process of citizen charter. It also verify that whether the renewal is made on thebasis of citizen survey to measure the aspirations of citizens in the Panchayat.

e. System orientation – all Standing Committees, institutions of Panchayat, employees, planning mechanism, implementation and grievance redressal mechanism shall work together for the attainment of common goal. So check the existence of vision, mission and quality objectives, also its awareness to employees and elected representatives.

f. Continuous Improvement – the scope for continuous improvement through continuous training for improving the skills of the employees, improved infrastructure facilities and conducive work environment and above that of continuous monitoring).

g. Factual approach to decision making – the decisions shall be based on the facts. So the decisions recorded in the minutes of committees shall be supported by data. The notes of officials shall also be based on data. So the PAT shall observe the availability of up-to-date data and the system designed for such updation.

h. Mutually Beneficial Relationship - mutual trust and mutual respect between the elected representatives and officials, respect between different sections, different institutions are the crux. So the PAT shall verify the attitude of different officials, and opinion of officials about their elected representatives and fellow officials, and the team work that is going on in the panchayat..

i. All these are pinpointed in the format 3.5. The PAT shall verify the effectiveness of these TQM principles. The audit team shall consider these principles during the audit of four themes.

Routine Audit

4

4.1   Before Audit

i.   The PAT leader shall contact the President and the Secretary in advance and shall formally inform them about the conduct of audit.

ii.   The Secretary shall make suitable seating arrangements for the visiting team to conduct the audit.

iii.   If PEAS in online software mode available, then the concerned officials in the Panchayat shall enter the data in PEAS.

iv.   The HC/JS will ensure furnishing of all required documents for audit to the PAT, as per the PEAS/Audit Requisition.

4.2   During Audit

i.   As a first step of audit, Rectification Report on RAR **(Annexure 8.1)** shall be verified with relevant records.

ii.   The PAT leader shall enter remarks in Rectification report on action points of previous RAR.

iii.   The PAT leader/PAS shall drop the action points, on which required action has been completed and enter details of that in the concerned part of RAR.

iv.   The PAT shall check the cash kept in cash chest and verify that with cash book and should bring any discrepancy in it to the notice of the PAS and PAO.

v.   If PEAS is not available in online software mode, then the PAT should use manual forms and the details should be entered by PAT. The PAT should verify PEAS with relevant documents, register, records etc.

vi.   Records if any, not received for audit will be brought to the notice of the Secretary by audit note. If the records are not received even after audit note, the PAT should direct the custodian officer to submit written explanation with remarks of HC/JS and Secretary. The fact shall be recorded in the RAR, with name and designation of such employees.

vii.   If it is found that any employee is willfully avoiding submission of records required for audit, then such cases shall be viewed very seriously and the PAS/PAT leader shall take up the matter with PAO for proposing disciplinary action against such employees.

viii.   The Implementing Officers shall furnish required documents for audit. Their presence shall be required, only in cases where such presence is unavoidable for audit.

ix.   The PAT shall conduct field inspection at public work sites. They shall visit individual and group beneficiaries who were supplied with assistance from Panchayat. During routine audits, one Local Government Institution shall be visited by the PAT. They shall enter critical comments in the report on such visits. [Necessary conveyance for the PAT shall be provided by the Panchayat].

x.   The PAT shall impart On the Job Training (OJT) by suitable interventional mechanism to the concerned functionaries so as to rectify the defects. PAT shall also identify the performance gaps that can be filled through trainings and it shall be included in the Routine Audit Report (RAR)

4.3   After Audit

i.   In all possible cases, audit enquiry notes may be given to correct the mistakes then and there itself with the guidance of PAT and to get remarks of concerned employees/Secretary. The PAT shall hold discussions with concerned employees to convince them about the defects and to offer rectification measures.

ii.   After verification of records and field visits, the PAT shall make suitable entries in PEAS. On completion of entries, RAR containing data, Score Sheet and Action Points shall be auto generated.

iii.   During the months of May, August, November, February, a meeting of the Steering Committee members and the staff of the Panchayat shall be convened by PAS under the chairmanship of the President. The PAT leader/PAS shall present audit findings of the previous months routine audit in the meeting. The proceedings of the meeting shall be recorded in the minutes book. PAS/PAT leader can conduct this meeting during the time of scheduled audit.

Special Audit

5.1. Selection of Themes

In addition to the routine audit, the Performance audit wing shall also conduct theme based special audits. The routine audit covers all activities and transactions of the LSGIs, but the thematic audit shall be on sample basis and concentrate on one or two areas of the LSGI. The theme based special audit on subjects, shall focus on the functions and activities of the Panchayats. The core areas are

    i.   Public administration

    ii.   Planning and financial management

    iii.   Sponsored Schemes and Public works and

    iv.   Service Delivery and good governance as listed in chapter 1. Para 4.

The Subjects for such Audit will be relevant to the immediate need of the times and it will be fixed by the State Performance Audit Officer. Such Audit will be conducted twice in a financial year taking two months in each case .The period prescribed will cover time required for training ,preparation of tools, conduct of audit and preparation of its report. The first special audit will be conducted during the months of August and September and the second one during the months of February and March of every financial year. The Following procedure will be adopted for the conduct of Audit.

a.   The SPAO shall

    i.   Select the theme for August-September and February-March special audits.

    ii.   Constitute a special team at state level from among the Performance Audit Wing staff to finalise the modalities and develop PASS ie, the tool used for

Special Audit.

    iii.   The selection of team shall be made at least two months before the special audit, so as to enable them to develop tool for the audit

    iv.   Ask the team to suggest a group of sub themes to be taken up for ensuing special Audit. The selection of such themes will be based on need assessment, depending on the findings of the routine audits on the functions and activities of the Panchayat.

    v.   Select sub themes and from the proposed sub themes, which are relevant and requires immediate intervention by considering the availability of resources. The intention of such an audit is to conduct in depth analysis on the concerned area.

b.   The team shall set objectives, criteria and prepare PASS for the theme for audit.

c.   The tool shall

    i.   be capable of ranking the LSGIs on PAU, District and State wise.

    ii.   be capable of assessing the process of function/activity, its present status, data for suggesting to perform the activity/function more effectively and in a useful manner to the public, in the context of changing needs of the times will be given importance.

    iii.   Have space for collecting opinion from various circles including staff of Panchayat, elected members and public.

5.2. Methodology of Audit

After selection of the theme for the audit, the objectives of the audit shall be defined. The spirit of the statutory provisions related to the theme and its intentended results shall be the focal point of audit. The theme shall be subdivided into its components and tools for analysis of each such factor will be developed. The tools shall include data collection, verification of records, gathering opinion, field verification etc. The parameters for audit shall be prepared on the said lines and formats for conduct of audit shall be developed. The audit report shall be prepared as a summative one comprising the data, the analysis report and the score sheet. Score sheets shall contain well defined score points for objective evaluation.

5.3. Training

KILA shall impart training on methodologies to be adopted for the conduct of such audits. The team shall develop tools for conduct of Audit in line with the general guidelines prescribed in the table given below. After finalilisation of the methodology all Performance Audit Team members shall be imparted training. Such audits shall be conducted, using softwares, so as to ensure timely reporting and preparation of score sheets.

After each such special Audit the SPAO shall make a self-assessment on the utility of the tools and methodology adopted for the special audit. SPAO shall give due consideration to the findings, when the frame work for subsequent special audits are prepared, to make the audit more effective.

Chart: 5.1. Process of Special Audit

Step 1	Step 2	Step 3	Step 4
• Setting Objectives • Identifyy suitable criterian • Source of evidence • How to collect • Selectin of Sample	• Collection and Collation of evidence • Explaining Actual condition • Finding GAP by comparing with desired condition • Identifying risk • Categorise Highrisk, moderate and low risk	• Analyse the transactions evolved from decisions on 5Es • Analyse the cause, quanlify the loss if any	• Recomendations and solutions • Follow up

5.4. During the Special Audit

a. The team shall be given training about the objectives, criteria of audit to familiarize with the tools of audit.

b. During the audit, sample selection shall be adopted according to the availability of time. It shall be on random basis; say all the transactions of last month or selected six days transactions of last four months according to the instruction of the PAS. State wise directions shall not be given in the case of sampling. This shall be different to different PATs.

c. Wherever required, field visits also can be conducted as part of the audit.

d. The audit shall try to find the gaps existing in the area with reference to the objectives and achievements .The factors affecting the sector like manpower requirements, awareness, technical formalities, management, relevance to the times, policy, training requirements, skills, guidance etc will be thoroughly verified. The audit shall identify such gaps and suggest ways to overcome the same to attain set goals.

5.5. Reporting

i. After audit, the PAS/PAT leader present the score sheet to the Steering Committee Members and officials of Panchayats.

ii. The report shall be consolidated on score basis, so as to group the panchayats at PAU, district and state levels in the order of their performance level, at the specific area selected for audit. The scores and analysis report shall be the indicators, for all stakeholders, to have a self-assessment and to change their strategy and methods to achieve set objectives .

iii. The PAS shall submit Unit level consolidated Special Audit Report to PAO.

iv. The PAO shall submit district level consolidated Special Audit Report to SPAO and he in turn will prepare State Level Consolidated Report of Grama Panchayats.

v. The PAA shall be responsible for submiting the State level consolidated Special Audit Report to Government. It will be considered by Government to review the policies in the concerned areas and for issuing further directions.

vi. The PAA shall be responsible for the publication of report at the state level after the approval by the government.

Follow Up Action on Performance Audit Reports

6

6.1. Follow up action on RAR and SAR

i.   The Performance Audit Report (PAR) of a routine audit is known as Routine Audit Report (RAR) and that of a special audit is known as Special Audit Report (SAR)

ii.   Follow up action of the RAR/SAR shall be part of the audit process as it is an important tool to strengthen the administrative system of the Panchayat and its performance enhancement.

iii.   It shall be done by those functionaries who are entrusted by the Secretary through Office Order.

iv.   The time frame for follow up action on SAR and RAR shall be adopted as given in **Box 6.1.**

v.   Performance Audit Team (PAT) should be ensure that pending action points in previous RAR shall be brought forward to the current RAR as the case may be.

vi.   When any action point in RAR is pending over 6 months, it shall be included as a separate paragraph in the District Level Satus Report (DLSR). In deserving cases, the names of officials/functionaries responsible for such inaction causing inclusion of paragraphs in DLSR shall be referred to the appropriate disciplinary authority by the PAO for further action.

Box 6.1: RAR &SAR- Time Frame on follow up action

Action	Process	Time frame
Receipt of audit intimation	Taking print out, registration, bringing to the notice of concerned in office, sending copy to heads of ILGs	2 days
Reply to local audit enquiry notes.	Registration, handing over to concerned section, rectification of defects in possible cases and reply/giving time frame in reply for rectification	On the date of Audit
Action point in RAR-Handing Over	Registration, photo copying, handing over to concerned section in office/heads of ILGs, making entries in register	2 days
Follow up on Action point in RAR	Takes follow up action at appropriate level to rectify defects and reply is furnished to Secretary	7 days
Presenting RAR in PanchayatCommittee	RAR is placed with replies of all concerned by secretary in every monthly meeting of the Panchayat as a regular agenda item.	15 days
Furnishing reply to PAS	The Secretary consolidates the replies and report is submitted to PAS with copy of Panchayat resolution.The HC/JS supervises the process done by clerks.	3 days
Receipt of SAR	Registration, bringing to the notice of concerned in office, taking copies /extracts ,sending copy to heads of ILGs/ extracts to section in office, making entries in register	2 days
Action on Audit Paras	Rectification of defects and reply by concerned sections in office/ILGs	15 days
submission of SAR to the Panchayat Committee	Entry in agenda register, inclusion in meeting notice, preparation of agenda notes	15 days
Furnishing reply to PAO	Consolidation of replies by secretary and its submission	7 days
Verification of report by PAO	The PAO verifies the report, and after inspection, if any required intimates dropping of paras to the Panchayat.	30 days

6.2. General Course of Action on Performance Audit Reports (PAR)

i.   The President shall hand over the PAR, on receipt of it, to the Secretary.

ii.   The Secretary shall ensure its registration and handing over the PAR to the HC/ Junior Superintendent.

iii. The HC/JS shall ensure proper filing and follow up action on it by communication of relevant parts of the reports to concerned sections and Implementing Officers for timely rectification and report. HC/JS shall ensure regular follow up on the report.

iv.   It is desirable to keep separate files for each PAR.

Step1- Audit schedule is received in Panchayat Office by e mail. Its print out is taken and file number is given, say A4 100/14. The message is conveyed to all the staff and Implementing Officers.

Step2 - When an audit enquiry note is received during the time of audit requesting clarification, say it is numbered 654/14, it is clubbed with file No A4 100/14 and follow up action is taken.

Step3 - SAR of the above audit is received and say, Number 987/14 is given, it is clubbed with No A4 100/14. The original file A4 100/14 will have all subsequent communications on the subject clubbed with it.

v.   Agenda notes on PAR shall be prepared and included as an agenda item by the Secretary in the next Panchayat meeting. The Secretary shall also make arrangements for sending the report to Implementing Officers.

vi.   The Section Clerk dealing with Performance Audit, being the custodian of the file, shall take extract of paragraphs on which remedial measures are to be taken and the same shall be handed over to the concerned Section Clerks in office for follow up and report vide UO notes authenticated by HC/JS. The Section Clerk shall also ensure sending of relevant extracts of the report to Implementing Officers vide UO notes authenticated by the Secretary.

vii. The receiving Section Clerk shall attach it with audit enquiry notes earlier received or with the file already dealing with the subject. In inevitable cases, a new file shall be opened to take follow up action can be opened. The Section Clerk dealing with Performance Audit shall maintain separate registers for each theme.

viii. In the register, the audit Section Clerk shall note file numbers of concerned audit paragraphs/Serial Nos. on which follow up action is taken.

ix.   Concerned term ie RAR/SAR/DLSR can be suffixed to the file number. Say, if the above case is related with RAR for March2014, the file No will be A4.100/2014/3/ RAR.

x.   If the first action point in RAR for finance managment deals with excess payment made to the contractor for a public work made by the Assistant Engineer, the extract of the paragraph shall be endorsed to Section Clerk; say, A2 dealing with plan implementation. She/He shall register the endorsement as file No A2.100/

2014/3/RAR 1. She/He shall monitor the follow up action taken by the Assistant Engineer.

xi. At the Panchayat level audit monitoring committee meeting, A2 section shall report follow up action taken, after obtaining report in the matter from Assistant Engineer, who might already have been in possession of the full content of the report furnished by the Secretary.

xii. If the second action point in RAR is regarding short levy of property tax, the extract shall be given to the Section Clerk; say, A3, dealing with property tax. S/He shall open a new file with No A3.100/14/3/RAR 2 and shall follow up the matter in liaison with the Clerk dealing with taxation and numbering of the concerned ward. A3 section shall be liable to report before the audit monitoring committee about the follow up action. As part of follow up action, if a notice is to be issued and thereafter revised tax and further steps taken for its realization, all such process shall be taken up at the level of A3 section, following the office manual procedure.

xiii. In a similar way action shall be continued on all pending Audit Paras.

Monitoring for Performance Enhancement

The performance audit mechanism is intended for enhancing the efficiency and effectiveness of Local Governments. Hence periodic monitoring of performance audit mechanism is inevitable. This periodic meeting would also enhance the capability of the performance audit wing towards the attainment of the objective.

7.1. Conduct of Monthly Meetings

i.   One full day review meeting of Supervisory Officers viz. Assistant Secretaries, Junior Superintendents and Head Clerks of Panchayats, coming under the jurisdiction of the Performance Audit Unit shall be conducted by the PAS on or before the last working day of every month.

ii.   In the monthly meetings, thorough review on various activities of the Panchayats shall be made by the PAS.

iii.   Thrust of the monthly meetings shall be on analysis of the performance gaps of Panchayats, rather than collection of periodical reports.

iv.   It shall be a forum for comparison of performance of Panchayats at unit level. The participants shall have to explain reasons for weak performance in applicable cases and representatives of the best Panchayats shall share their strategies for the benefit of other participants.

v.   Afternoon sessions of the monthly meetings shall be utilized for trainings. Each month, training on one subject shall be conducted. One of the supervisory officers among the participants shall be entrusted with the task of presenting the subject. Every supervisory officer shall be required to present subjects on rotation basis. Subjects and presenters shall be selected in advance by the PAS. Discussions and doubts clearance shall be arranged in a participatory manner.

vi.   The PAS shall prepare the minutes of the meeting incorporating data and suggestions for further course of action. It shall be communicated to the Panchayats within a week by e-mail.

7.2. Conduct of Bi-Monthly meetings on Audit Monitoring

i.   Bi monthly meetings shall be held at PAU level to review progress on follow up action on various pending audit reports.

ii.   Priority shall be given for pending audit paragraphs included in the consolidated audit reports of the Accountant General and the Kerala State Audit Department.

iii.   The PAT shall guide the Panchayats in disposal of pending paragraphs by regular monitoring and prescribing the further course of action on such paragraphs. The Section Clerk dealing with audit reports and the Supervisory Officer shall attend such meetings.

iv.   In such meetings audit paragraphs pending over two years shall be taken up in respect of each Panchayat. The participants shall be given fixed period of time for interaction and the PATs shall review the action on audit reports. So audit reports of two Panchayats can be taken up at a time by two PATs. The PAS shall monitor such meetings.

v.   The meeting shall review Action Taken Report on previous meeting's suggestions, in addition to the adoption of one or two other audit reports.

vi.   The progress shall be monitored through registers as per **Annexures 2.5** and **2.6**

vii.   The PAS shall maintain separate minutes book for such meetings. PAS shall furnish a report to the PAO on the progress of audit monitoring in the format given in **Annexure 7.1.**

7.3. Conduct of Quarterly Review meetings on Annual Plan Implementation

i.   Once in every quarter, a special meeting shall be convened to review the progress of Annual Plan implementation. Such meetings shall be convened preferably during the months of May, August, November and February along with the meeting to review audit reports findings. PAS shall conduct the meeting along with audit.

ii.   The President shall call the meeting of all Implementing Officers and Standing Committee Chairpersons and chair the meeting.

iii.   The PAS shall review the progress of plan implementation.

iv.   The Implementing Officers shall attend the meeting with details of projects being taken up by them. The hurdles, if any, for the execution of the projects shall be discussed and reviewed.

v.   Details of such quarterly review meeting shall be incorporated in the concerned RAR.

vi.   The PAS shall report matters, if any to be sorted out at District Level, to the PAO. The PAO in turn shall take up the matter with District Planning Officer for further action.

7.4. Conduct of Unit Level Quality Circle (QC) Meetings

i.   Every month, Quality Circle (QC) meetings of peer groups shall be arranged at PAU level, for the staff of the Panchayats, coming under the jurisdiction of the Unit.

ii.   The Section Clerks dealing with similar subjects in Panchayats shall be called to attend the meeting. Establishment,Annual Plan Implementation, Licences & Permits, Civil Registration, Social Security Pension,Revenue Recovery proceedings etc. can be included in the meeting.

iii. Common recurring defects, noted in concerned subject during Performance Audit, shall be discussed in the meeting. Measures for rectification of such defects and its future avoidance shall be given priority in the meeting.

iv.   The participants shall be required to bring status report of the concerned subject in their Panchayat. It shall be done, preferably using a checklist.

v.   The approach of PAU in the meeting shall be friendly. Better interpersonal relation between the participants shall be encouraged.

vi.   Best practices in the subject shall be presented by the participants of the concerned Panchayats.

vii. It shall be the forum for clearing doubts on concerned subject. It shall provide knowledge to new entrants in service in their area of work, with the support of senior participants and PAU members.

viii. It is desirable to have such meetings arranged in Panchayat offices, where replicable practices are adopted in the concerned subject. Hence the Clerks get exposure to learn best practices by such meetings.

ix.   After the meeting, targets for performance improvement in the concerned subject, with time limit shall be given to the attending staff. They shall be required to rectify the defects noted in their Panchayats.

x.   Result of such targets assigned shall be reviewed in the subsequent monthly audits.

xi.   The monthly activities of a PAU is summarised in **Table 7.1.**

Table 7.1: PAU - Summary of Quarterly Activities

Activity	Responsibility	Required days	Remarks	Cumulative working days
Monthly Audit in LSGIs	PAT comprising 1 Junior Superintendent and Senior Clerk/clerks	two working days in a Panchayat. In Panchayats where there is heavy workload, 2 working days can be taken for checking	14 working days can be utilised by a team in a month to cover 7 Panchayats at an average. Performance Audit Supervisor shall visit all Panchayats in the unit once in a month. PAS will review the conduct of routine audit by PAT and follow up on action points during such visits.	14
Meeting of AS/JS/HC	PAS	1 working day- preferably last working day of the month.	While the meeting is in progress, draft minutes also shall be prepared with the assistance of the team members so as to ensure its forwarding to the Panchayats in 2 days on completion of the meeting.	15
Peer group meeting	PAS	1 working day		16
Meeting convened by PAO	PAO	1 working day		17
Office duty	PAU	4 working days/balance working days in the month after other activities		21
Field enquiries	Field enquiries shall be conducted during the visit of PAT at the Panchayat for monthly Audit.PAS shall accompany the team depending on the gravity of the subjects of such enquiries.	3 working days		-
Audit Monitoring Meeting	PAS	1 working day	Held bi-monthly	22

Reporting

8.1 Reporting: Periodicity and Levels

Reporting on performance Audit shall be done at Grama Panchayat, District and State levels. It shall be done monthly and at periods determined on the basis of exigencies.

8.1.1 Routine Audit Report (RAR)

i.   The Routine Audit Report (RAR) shall be a comprehensive one incorporating data, scores collected by Panchayat on PEAS and Action Points.

ii.   The action points will be listed in consecutive serial numbers.

iii.   The format for RAR is given in **Annexure 3.3**

iv.   The RAR will be prepared by the PAT during routine audits and it shall be handed over to the Secretary through the President soon on completion of monthly audit.

v.   RAR shall be included as an agenda in monthly Panchayat meetings.

vi.   The Secretary shall submit Rectification Report on RAR and a copy of Panchayat Resolution on it, at the time of conduct of next Routine Audit in the office to the PAS. The format for Rectification Report is given in **Annexure 8.1.**

vii.   Follow up action on any Action Points included in the RAR pending over 6 months of its receipt in office shall be specially monitored by the PAS. PAS shall propose disciplinary action against employees, responsible for such inaction to appropriate authority, through PAO.

viii. The Secretary shall take steps for presenting of the RAR with the Rectification Report on RAR in the ensuing Grama Sabha.

8.1.2. Special Audit Report (SAR)

i. SAR shall be prepared by the PAS and submitted to the PAO; as per the schedule fixed by the SPAO.

ii. The PAO, after necessary corrections, shall forward the SAR, within 15 days of its receipt, to the concerned Panchayat Secretary through the President.

iii. The SAR shall be presented in the next Panchayat meeting, convened after its receipt in office, including it as a separate agenda item.

iv. The Secretary shall submit Rectification Report on SAR and a copy of the Panchayat Resolution on it to the PAO, within one month of receipt of the SAR in the office. The format for Rectification Report is given in **Annexure 8.2**.

v. Follow up action on any paras included in the SAR pending over 6 months of its receipt in office shall be specially monitored by the PAO. PAO shall propose disciplinary action against employees responsible for such pendency to appropriate authority.

vi. The Panchayat Secretary shall take steps for placing the SAR with the Rectification Report on SAR in the ensuing Grama Sabha.

8.1.3. District Level Status Reports (DLSR)

i. The PAO shall prepare District Level Status Reports (DLSR) quarterly on performance of LSGIs based on the RAR & SAR.

ii. DLSR shall be a data based one with scores earned by LSGIs in various sectors. The format of DLSR is given in **Annexure 8.3.**

iii. It shall give every LSGI a chance to compare their position with regard to other Panchayats in the District. It shall also help them to assess their strengths and weaknesses.

iv. The PAO shall submit the DLSR to the SPAO on or before 31st of July, October, January and 30th of April.

v. The PAO shall present the quarterly DLSRs during the first weeks of August, November, February and May every year, in a joint sitting of the Presidents and Secretaries of all GPs of the district, preferably using Power Point presentation. The Deputy Director of Panchayat (DDP) will attend the meeting. Copies of the report shall be distributed to the Participants. A discussion also shall be arranged on the report. It shall be given to the local newspapers and TV channels for publication.

vi. After Special Audits, the PAO will consolidate the data and scores at district level and it will also be presented as mentioned in pre para.

8.1.4. State Level Status Report (SLSR)

i. Every year during October, the PAA shall publish a State Level Status Report (SLSR) on Performance Audit for the preceding financial year. The format of SLSR is given in **Annexure 8.4**

ii. The SPAO will submit the SLSR to the State Performance Audit Authority before 31st October.

iii. SLSR shall be a data based one, incorporating details of reports published and, review meetings held at PAU, District, and state levels by PAS, PAOs, and SPAO. Notable achievements, misappropriations detected, and disciplinary action taken on the findings of the performance audit shall be included in the Report. For this, required details shall be furnished to the SPAO by the ADPs, DDPs, and Panchayat Director in the prescribed format as in **Annexure 8.5.**

8.2. Internal Monitoring

Review meetings at following levels shall be convened to ensure internal monitoring of Performance Audit Wing (PAW). This would also smoothen the reporting process.

8.2.1. District Level Meetings

i. Every month, the PAO shall convene a meeting of the members of the PAUs in the district.

ii. In the monthly meeting, the PAS shall present a report on the activities carried out by the PATs under him during the preceding month.

iii. The meeting shall identify key areas requiring specific attention of the PATs at Panchayats relevant to the times. An action plan for effective intervention of PATs in such areas will be chalked out. It shall include On the Job Training, peer-group meetings, Scaffolding, etc. by the PAT; suggestions for trainings to be conducted by Academic Institutions like KILA; suggestions for policy interventions, etc.

iv. There shall be critical evaluation of the follow up action taken, based on previous review meetings.

v. The PAO shall prepare the minutes of the meeting, and send it to the SPAO, PAS, and concerned authorities/institutions.

8.2.2. State Level /Regional Level Meetings

i. The SPAO shall convene quarterly review meetings of PAS and PAOs at State Level/ Regional Level (comprising a few districts conveniently) during the months of July, October, January, and April.

ii.   It shall be the forum for the SPAO to critically review the activities of the PAW for the preceding quarter.

iii.   The PAO shall present a report on the activities carried out by the PAUs, during the preceding Quarter.

iv.   In the changing sphere of activities at the Local Governance, this forum shall make assessment of the role of PAW and shall formulate action plan to equip PAW with the changing needs of the times.

v.   The PAO shall prepare minutes of the meeting and submit it, along with proposals on any points requiring intervention from Government, to Performance Audit Authority.

vi.   The PAA shall take up the proposals with Government for necessary action.

Fixation of Liability

9

1. The Secretaries and Implementing Officers of Grama Panchayats incur expenditure to the tune of crores of rupees every year, as part of implementation of various schemes and projects.

2. The Secretaries levy and collect taxes and fees by following guidelines issued by the Government from time to time.

3. There are cases wherein the expenditure incurred is held under objection /disallowance for violating prescribed norms. In such cases personal liability shall have to be fixed.

4. There may come instances of omission /short realisation of revenue in collection of taxes and fees. In such cases also personal liability may have to be fixed against responsible employees for loss of revenue to the Panchayat.

5. While fixing the personal liability following norms will be adopted.

    i. The Secretary or the Implementing Officer incur expenditure or levy and collect revenue to Panchayat by way of tax and fees in their official capacity. All such processes are collective activities, involving various cadres of officials and Elected Representatives. The lapses, from the part of such functionaries resulting in loss of public funds shall have to be dealt with as a joint liability.

    ii. The Secretary is bound to give advice to the Panchayat in decision making. The Secretary and the Implementing Officers are advised by their subordinates through their notings in files.

    iii. When a case for fixation of liability comes, the concerned files shall be examined to see whether the advisory duty was genuinely performed by the functionaries at appropriate levels. Factors like wrong advice, omission to offer

advice, and overruling of the advice may result in decisions, leading to loss of funds.

iv. All Tapals received in the Panchayat Office are to be processed as per the guidelines prescribed in Panchayat Office Management Manual.

v. The HC/JS is bound to exercise proper supervision in timely processing of files by subordinate clerks.

vi. Tapals received in Panchayat Office may remain unattended owing to negligence of designated clerks and supervisors resulting in serious consequences including loss of funds.

vii. In all such cases requiring of Liability Fixation, following questions shall be addressed with reference to the files and other records available for verification.

    a) Whether there is an office order issued by the Secretary assigning duties to the Section Clerks?

    b) Whether personal registers were maintained by the Clerk dealing with the subject?

    c) Whether the personal registers were periodically inspected by the Supervisory Officers?

    d) Whether charge was properly handed over based on the office order and supervisory officer exercised his supervision in the matter?

    e) Whether there is a file containing note file and correspondence file in the matter?

    f) Whether the section clerks and supervisory officers have made file noting?

    g) Whether the noting was made with reference to the statutes and guidelines in the subject?

    h) Whether Secretary has given his advice to the President/Panchayat in taking decision?

    i) Whether decision was taken by the authority overriding the advice at lower level?

viii. By judicious application of the mind, all files and records available shall be examined. If no files are produced/available, Office Orders, Personal Registers, running note files and charge hand over registers shall be examined. Written notice shall be given to the affected parties, giving 30 days' time, to show their cause as to why liability should not be fixed against them. They shall also be given chance for personal hearing, if they so require, and for production of records, if any, to defend their cause. It shall be ensured that natural justice is not denied to concerned parties. Their replies and findings in the hearing all shall be judiciously scrutinised to arrive at a decision.

ix. The administrative department shall work out liability on summary conclusion as arrived at, by the above process.

Annexures

Annexure 2.1
Registers to be maintained
(See Para 2.3.iv)

i. Attendance register

ii. Office Order book

iii. Minutes Book of staff meetings

iv. Cash book

v. Cheques and Drafts register

vi. Cheque issue register

vii. Audit Schedule register (Annexure 2.2)

viii. Stock register

ix. Distribution register

x. Register of Pay Bills countersigned- (Annexure 2 Form of KFC 51B)

xi. Register of TA Bills countersigned

xii. Inspection register (Annexure 2.3)

xiii. Despatch cum Stamp account register

xiv. E-mail register (Annexure 2.4)

xv. Register for Audit Monitoring of Grama Panchayats (Annexure 2.5 & 2.6)

xvi. Performance Audit Review register (Annexure 2.7)

xvii. Minutes book of Entry and Exit meetings

xviii. Minutes book of monthly meeting of Supervisory Officers

xix. Minutes book of peer group meetings

xx. Personal registers

xxi. Movement register

Note:- Register for which, formats are newly prescribed are annexed. Other registers shall be maintained in formats, which are already in use.

Annexure 2.2

Audit Schedule Register

(See Para 2.3.v.a)

Month and Year-

PAT 1-Name and Designation

     1.

     2.

PAT 2-Name and Designation

     1.

     2.

PAT 3-Name and Designation

     1.

     2.

Scheduled Date of Audit as per APAP	Team	Name of the Panchayat	Date of Conduct of Audit	Period Covered under Audit	Date of Sending of RAR/SAR	Ref No of RAR/SAR

Annexure 2.3

Inspection Register

(See Para 2.3.v.b)

Date of inspection	Time	Name & Designation of Officer	Remarks	Signature

Annexure 2.4

E-Mail Register

(See Para 2.3.v.c)

Date	Ref No., Date and Time of e-mail	From Whom Received	Whether Print Taken or not	File No. in Office	Remarks

Register for Audit Monitoring on Pending Reports in Grama Panchayats

- AG Audit

(See Para 2.3.v.d)

Audit Period	:
Date of conduct of Audit	:
Date of receipt of Audit report in the Office	:
Audit report No and Date	:
File No.	:
Date of placing of the report in the Panchayat Committee:	
Total No. of Audit paras	:
Total amount objected as per Audit Report	:
Total amount disallowed as per Audit Report	:
Date of submission of First Reply	:

Date of Audit meeting	Total No. of Pending Paras	No. of Paras on which guidance for Follow up action given	Date of submission of further report by Panchayat	No. and Date of further Communication Received	Total No. of paras Dropped, and concerned para Nos.	Total No. of pending Paras

Annexure 2.6

Register for Audit Monitoring on Pending Reports in Grama Panchayats

KSAD Audit

(See Para 2.3.v.e)

Audit period   :

Date of conduct of Audit   :

Date of receipt of Audit report in the Office   :

Audit report No and Date   :

File No.   :

Date of placing of report in the Panchayat Committee :

Total No. of Audit Paras   :

Total amount objected as per Audit report   :

Total amount disallowed as per Audit report   :

Date of submission of First Reply   :

Date of Audit meeting	Total No. of pending paras	No. of Paras on which guidance for Follow up action given	Date of submission of further report by Panchayat	No. and Date of Further Communication received	Total No. of Paras Dropped, and concerned para Nos.	Total No. of pending paras

Annexure 2.7

Performance Audit Review Register

(See Para 2.3.v.f)

Name of Grama Panchayat................................

Month covered under Audit	Date of Audit	Date of Report	No. of Action Points			Total Score	Date of reply received	No. of points on which action taken	No. of action points dropped	No. of pending action points
			OB	Current	Total					

Annual Performance Audit Plan (APAP)
(See Para 3.1.iv)

Date	Activities						PAO	Changes
	PAU1			PAU2				
	PAT1	PAT2	PAS	PAT1	PAT2	PAS		

*The last column will be marked if any changes of date, venue etc comes in due course.

APAP shall include tentative dates for the following various activities proposed to be undertake by the PAO/PAS/PAT

a. Monthly meeting of PAU members by PAO.

b. Monthly visits in Grama Panchayat Offices by PATs for audit.

c. Meeting of Supervisory Officers of Grama Panchayats at PAU level

d. Monthly Quality Circle (MQC) meeting of peer groups at unit level

e. Audit monitoring meetings

f. Activities at PAU office

g. Field enquiries

h. Inspection of PAOs at unit offices

Performance Evaluation and Appraisal Sheet (PEAS)
(See Para 3.2.i)

.... Grama Panchayat

Performance Evaluation and Appraisal Sheet (PEAS)

For the month of ....20......................

Score Criteria

1   Score may be given to the evaluation points @1 score for each point. If (-1) is given as score it indicates areas where serious attention is required.

2.   Such points will be listed separately. (-) score is not added arithmetically with positive integers, but number of (-) scores indicate weakness of the system

3   Maximum score and minimum score is shown in score column

4   In criteria portion, factors which are to be considered for giving a score is given, separated by a bar

1. Receipts		
Evaluation point	**Score**	**Assessment Criteria**
whether Receipt counter foils are properly kept, serially binded	2-0	serially arranged/ binded
Whether Stock register of Sankya receipts is well maintained	3-0	prescribed format/initialled by supervisor/ on physical verification found correct
whether Stock register of manual receipts is well maintained	3-0	prescribed format/initialled by supervisor/ on physical verification found correct
Whether cancelled receipts are kept duly signed by Secretary	2-0	serially kept/Initialled by Secretary
Whether Sankya day book print taken from cashier login is kept with entries of remittance to bank made and initialled by Cashier Accountant , JS and Secretary	6-0	all prints kept/taken from cashier login/ initialled by cashier/Initialled by accountant/Initialled by JS/Initialled by Secretary
Whether Sankya day book print taken from cashier login is kept with entries of remittance to bank made and initialled by Cashier Accountant , JS and Secretary	6-0	all prints kept/taken from cashier login/ initialled by cashier/Initialled by Accountant/Initialled by JS/Initialled by Secretary
Whether cheques/drafts received are entered in Sankya	1-0	all entered
Whether cheques & drafts received have been presented for collection	1-0	all presented
Whether all allotments have been properly recorded under Sankya	1-0	all entered

Are there so many cancelled receipts due to printer fault, and other lapses	1/-1	Critically review. If no such a thing happens give score 1.otherwise give score (-1) find reason for it and suggest remedial measures.
Whether collection is remitted on the same day it self	1-0	same day after 3 'o clock remitted
Whether there is any delay in cash remittance	1/-1	If no delay i.e., remitted on same day or next working day give score as 1. If delayed score is (-1)
Whether there is any short remittance in cash	1/-1	If no shortage give score as 1.If short remittance give score as (-1)
Total score	**23**	

2. Payments		
Evaluation point	**Score**	**Assessment Criteria**
whether vouchers are kept binded1-0bindedWhether all vouchers produced for audit	1/-1	If all produced give 1,Otherwise give (-1)
whether all payments are authorised by President	1-0	all authorised
whether payment order no is noted in all vouchers	1-0	payment order noted
Whether all payments have been entered in samkya	1-0	all entered
Whether vouchers are accompanied by sub vouchers	1-0	all accompanied
Whether all bills attached to vouchers are cancelled	1-0	all cancelled
Total	**7**	

3. Accounts		
Evaluation point	**Score**	**Assessment Criteria**
Whether cash book is maintained with entries made up-to-date under Sankya	1-0	made up-to-date
Whether Sankya print out of cash book signed by Secretary and accountant is available up to date	2-0	signed by accountant/signed by secretary
Whether Accountant is capable of carrying out all transactions under Sankya without external help	1-0	if can be performed give score 1
Whether reconciliation of all accounts have been done up to the previous month	1/-1	If done give score 1,If any account pending give (-1)
Whether Secretary is using all approval transactions using password	1/-1	if done give 1,if not give(-1)

Whether there is an internal system for verification of collection of money and ensuring its timely remittance every day	2-0	checked by js/checked by secretary-initialled in day book print out
Whether there is proper office order assigning duties to cashier	1/-1	If yes give 1,If not give(-1)
Whether keys of cash chest are properly kept based on Office orders, by competent custodians	2/-1	If double lock keys kept by separate officials give score2,If by 1 person or if no office order give score(-1)
Whether the Accountant has received sufficient training under Sankya	1-0	If received give 1
Whether there are accounts kept with money lying over a long period without transactions	1/-1	If no such accounts give score 1,If accounts are lying without transactions over 1 year give score (-1)
Total	**14**	

4. Property Tax		
Evaluation point	**Score**	**Assessment Criteria**
Whether DCB statement has been prepared for the current year using Sanchaya software	1-0	If prepared give score 1
Whether office orders have been issued assigning targets to clerks for 100% collection	1/-1	If issued office orders give score 1,otherwise (-1)
Whether there is a monitoring mechanism to ensure proper activities for collection of revenue	3-0	monitored by JS/Monitored at staff meeting/ Monitored by Finance SC
Whether 100% collection has been achieved for previous year	10-0	give Score10 for 100%,Score 9 for 90 to 99% etc-based on collection percentage give score
Whether there is a mechanism for field verification and assessment of buildings which have been renovated and evading tax	score not limited	If by field inspection such cases are detected by clerks give score of 1 to each such case
Whether E-payment facility has been arranged	1-0	If arranged give score 1
Whether any dues are pending from Govt /departmental buildings	1-0	If not pending give score1
Whether higher rate of tax is levied from unauthorised buildings	1-0	If levied or if no such unauthorised buildings give score1,otherwise 0
Whether steps have been taken for collection of arrears	1-0	If no arrears or effective steps taken give score 1 otherwise 0
Total	**9+ earned score in sl no5**	

5. Public works		
Evaluation point	Score	Assessment Criteria
Whether files of public works are kept with all relevant papers	5-0	note file/correspondence file/tagged and labelled/page numbered/all relevant papers filed
Whether all formalities related with issue of tender notice have been complied with	5-0	sufficient time/newspaper of sufficient circulation/window advertisement/published in website/all relevant details given
Whether all formalities related acceptance of tender have been complied with	4-0	presence of all concerned for tender/signed in register/recorded noting in tender form/all required entries made in tender register
Whether all formalities related to beneficiary committee formation has been complied with	5-0	convened by Implementing Officer/Proof of notice given for wide publicity/Committee formed of required structure with due representation to women, SC /ST etc. /minutes prepared/ Committee approved by Panchayat Committee
Whether work files of beneficiary committees contain minutes, accounts statement, muster roll, sub voucher etc.	5-0	minutes/accounts statement/muster roll/sub voucher/accounts passed by committee
Whether agreement register and agreements are properly maintained	8-0	In stamp paper of required value/in prescribed form/with all entries made /with all attachments/signed by both parties/signed by witness/with agreement No/register with entries made and signed by AE
Whether M book is properly recorded and kept with file	3-0	Measured and check measured/measurements accepted by contractor/memo of payment recorded
Whether cash book is well maintained	3-0	In prescribed form/written up to date/authenticated
Whether Govt dues have been remitted returns timely submitted	3-0	VAT/IT/CWWF/GST
Whether there exists link between the project prepared and sanctioned estimate	1-0	no disparity between project and estimate
No of works not started and reasons for it	1-0	If all started give score1,otherwise give 0
Whether all revision of estimates have been justified with proper sanctions	1-0	If sanctions available give score 1,otherwise 0
Whether Grama Sabha suggestions are there for such revision	1-0	If suggestions are available give score 1
Whether Asset register is maintained up-to-date	1-0	if up-to-date give score1
Whether TS obtained for all works executed/ started implementation	1-0	If TS obtained give score1
Whether Petty works have been done as per the guidelines and the execution of the same justified	1-0	If justified give score1

Whether tender was competitive and tender below have been reckoned with in payment	1-0	Critically review and give score
Whether Departmental supply of materials have been made and the value of same adjusted in payment	1/-1	If supplied and adjusted give score 1.If not supplied gave score1, If supplied and not adjusted give score (-1)
Whether FS issued for all public works	1-0	If issued give score 1
Whether required EMD and FD has been collected at tender	1-0	If collected give score 1
Whether approval of Panchayat obtained for tender, before execution	1/-1	If approval obtained give score 1
whether Lowest tenderer was awarded work and justification recorded for deviations if any made	1-0	If lowest tender accepted give score1/If justified in awarding at higher rate give score
Whether all required conditions have been made in the agreement	1-0	Critically review and give score
Total	**55**	

6. Office Administration		
Evaluation point	Score	Assessment Criteria
Whether all required office amenities are available to the staff in office	4	Stationery/locked almirah/computer/table and chair
Whether proper record room is available in office	1-0	If available score 1
Whether there is a system of closing files and handing over of disposals to record section	1-0	If handed over give 1
Whether there are comprehensive office orders issued	1/-1	If issued give ,If not give-1
Whether there is Compliance of office orders issued	1/0	Verify the office order and and process if compled with give 1
Whether there is proper file system in office	7-0	Note file/correspondence file/page numbered/notings with dated initials/seals affixed/ routed through supervisor/relevant statutes noted in files
Whether staff meetings are conducted in office and whether it is effective	4-0	monthly conducted/minutes recorded/office functioning reviewed/Supervisor presenting assessment report
Whether personal registers are maintained by staff and its periodical inspection conducted by Supervisory Officers	4-0	maintained/entries updated/all relevant columns entered/Inspected by supervisors
Whether there is proper handing over of charge and its supervision at the time of transfer of employees	3-0/-1	files and records listed/duly signed by both parties/countersigned by supervisor(If not handed over give score(-1)

Whether Office and surrounding have been kept clean	3-0	properly cleaned/no records openly kept/ all well arranged and neat
Whether toilets in office is maintained well and sufficient supply of water is ensured	4-0	well cleaned/no bad odours/properly locked/with sufficient water
Total	**33**	

7.Health & Education Standing Committee		
Evaluation point	Score	Assessment Criteria
Whether meetings are convened monthly	1/-1	If convened score 1,if gap of more than one month give score as (-1)
What is the participation of members	10-0	100% attendance give score 10,If 90 % give score 9,if adjourned without quorum give score 0
Whether meeting notice properly issued, containing specific agendas	4-0	meeting notice with date/with number/ contain specific agendas/served to all members
Whether attendance register is maintained showing attending time of participants	1-0	Recorded
Whether meeting notice and ,decisions have been published in the website	2-0	notice published/decisions published
Whether minutes have been recorded and duly authenticated	1-0	recorded
Whether Sakarma software has been made use of in meeting management	1-0	soft ware is used
Whether Health & Education Standing Committee make assessment of plan implementation related to -Heath and education	3-0	Implementing officers are present in meeting/ health sector projects reviewed/education sector projects reviewed
Implementation of model projects in of health and education sectors.	5	Critically review and give score with justification after field visit
Total	**28**	

8.Welfare Standing Committee		
Evaluation point	Score	Assessment Criteria
Whether the meetings are convened monthly	1/-1	If convened score 1,if gap of more than one month give score as (-1)
What is the participation of members	10-0	100% attendance give score 10,If 90 % give score 9,if adjourned without quorum give score 0
Whether the meeting notice issued properly containing specific agendas	4-0	meeting notice with date/with number/ contain specific agendas/served to all members
Whether the attendance register is maintained showing attending time of participants	1-0	Recorded

Whether the meeting notice and ,decisions have been published in the website	2-0	notice published/decisions published
Whether minutes have been recorded and duly authenticated	1-0	recorded
Whether Sakarma software has been made use of in meeting management	1-0	soft ware is used
Whether Welfare Standing Committee make assessment of plan implementation related to -SC/ST, women and children, poverty alleviation	5-0	Implementing officers are present in meeting/ SC sector projects reviewed/ST sector projects reviewed/Women and children sector projects reviewed/social security projects reviewed
Whether welfare standing committee take care of timely disposal of social security pension applications	5-0	give one score each if no applications are pending above statutory periods in respect of-Old Age Pension/Widow Pension/Pension for differentially abled/Pension for unmarried women above 50 years/Agriculture labour pension
Implementation of model projects in the sector	5	Critically review and give score with justification after field visit
Total	**35**	

9. Development Standing Committee		
Evaluation point	Score	Assessment Criteria
Whether the meetings are convened monthly	1/-1	If convened score 1,if gap of more than one month give score as (-1)
What is the participation of members	10-0	100% attendance give score 10,If 90 % give score 9,if adjourned without quorum give score 0
Whether notice of the meeting is issued properly containing specific agendas	4-0	meeting notice with date/with number/ contain specific agendas/served to all members
Whether attendance register is maintained showing attending time of participants	1-0	Recorded
Whether notice of the meeting is and decisions have been published in the website	2-0	notice published/decisions published
Whether minutes have been recorded and duly authenticated	1-0	recorded and authenticated
Whether the Sakarma software has been made use of in meeting management	1-0	soft ware is used
Whether Development Standing Committee make assessment of plan implementation	4-0	Implementing officers are present in meeting/production sector projects reviewed/ Public works sector projects reviewed/ Building regulation activities reviewed
Implementation of model projects in the sector	5 (53)	Critically review and give score with justification after field visit
Total	**29**	

10.Finance Standing Committee		
Evaluation point	Score	Assessment Criteria
Whether the meetings are convened monthly	1/-1	If convened score 1,if gap of more than one month give score as (-1)
What is the participation of members	10-0	100% attendance give score 10,If 90 % give score 9,if adjourned without quorum give score 0
Whether notice of the meeting is issued properly containing specific agendas	4-0	meeting notice with date/with number/contain specific agendas/served to all members
Whether attendance register is maintained showing attending time of participants	1-0	maintained showing time
Whether notice of the meeting is and decisions have been published in the website	1-0	notice published/decisions published
Whether minutes have been recorded and duly authenticated	1-0	recorded and authenticated
Whether Sakarma software has been made use of in meeting management	1-0	soft ware is used
Whether finance standing committee make assessment of Revenue collection	5-0	Collection of Property tax/Profession tax/Advertisement Tax/Entertainment Tax reviewed
Whether Finance Standing Committee make assessment of public administration in office	1-0	Critically review and check effectiveness and give score 1 if done
Whether Finance Standing Committee make assessment of Front office functioning	1-0	Critically review and check effectiveness and give score 1 if done
Whether Finance Standing Committee make assessment of Front office functioning	1-0	Critically review and check effectiveness and give score 1 if done
Whether Finance Standing Committee monitor follow up action on pending audit objections	1-0	Critically review and check effectiveness and give score 1 if done
Whether Finance Standing Committee check the vouchers of previous months in the meetings	1-0	check whether such a thing has been recorded in the vouchers
Implementation of model projects in the sector of Good governance	5	Critically review and give score with justification
Total	**33**	

11. Panchayat Meetings		
Evaluation point	Score	Assessment Criteria
Whether the meetings are convened monthly	2-0/-1	monthly convened-give score 1 for each meeting, maximum score 2 if two meetings are conducted -If not conducted over a month give score as(-1)
What is the participation of members	10	If 100 % give score 10,Give score depending on percentage
Whether the agenda notes are served to the participants	1-0	Agenda notes given
Whether meeting notice issued containing specific agendas	4-0	meeting notice with date/with number/ contain specific agendas/served to all members
Whether attendance register is maintained showing attending time of participants	1-0	maintained showing time
Whether decision register is maintained	1-0	maintained
Whether meeting notice ,decisions and minutes have been published in the website	3-0	meeting notice/decisions / minutes -published (check website)
Whether decisions have been handed over to the members and acknowledgement obtained	1-0	handed over
Whether minutes have been recorded properly and duly authenticated	1-0	recorded and authenticated
Is there proper follow up on decisions of the Panchayat	5-0	Review critically and give score
Whether agenda notes are prepared by sections quoting relevant file nos and standing committee decisions	4-0	prepared by sections/verified by supervisor/approved by Secretary/file numbers shown/
Whether Sakarma software has been made use of in meeting management	1-0	Sakarma software is used
Total	**34**	

12. Profession Tax		
Evaluation point	Score	Assessment Criteria
Whether an institution register showing all institutions which are liable for payment of profession tax is maintained	1/-1	If register is maintained give score 1,otherwise (-1)
Is there a mechanism for updating of status of such institutions	2-0	Office order issued/every half year list is updated with field enquiry reports
Is there ward wise list of such institutions	1-0	If ward wise listed give score1
Is there a demand fixed for payment of Institutional profession tax	1-0	If fixed give score 1
Whether the assessment of tax is as per the guidelines in rules	1-0	If as per rules give score 1

Whether professionals have been assessed of profession tax	1-0	If assessed give score 1
Whether registers have been maintained with postings	1-0	If maintained give score 1
Total	**8**	

13. Advertisement Tax		
Evaluation point	Score	Assessment Criteria
Whether there is Bye-law passed by Panchayat for collection of Advertisement tax	1-0	Bye law has been passed
Whether tax is levied at approved rates	1-0	Levied at approved rates
Whether Auction proceedings have been taken for collection of tax	1/-1	If taken give score1,if not give score(-1)
Whether any arrears are pending for collection	1-0	If not pending give score 1
Whether action is being taken against unathorised advertisements	1-0	If taken give score 1
Whether Demand register is maintained	1-0	If maintained give score 1
Total	**6**	

14.Entertainment Tax		
Evaluation point	Score	Assessment Criteria
Whether panchayat has passed bye law for collection of Entertainment Tax	1-0	Give score 1 if bye law passed
Whether entertainment tax is collected at approved rate	1-0	Give score 1 if at approved rate
Whether the DCR is recived promptly	1/-1	Give score 1 if received promptly,otherwise give score -1
Whether the Ticket seal register is properly maintained	1/-1	Give score 1 if received promptly,otherwise give score -1
Whether there are any arrears due to be collected	1-0	Give score 1 if no arrears are due
Total	**5**	

15. Procurment		
Evaluation point	Score	Assessment Criteria
Whether the procurement manual procedures have been followed up in procurements	1/-1	if procedures followed up give score1,if not give score(-1)
Whether the procured materials have been entered in stock register	1-0	Score 1 if entered in stock register
Whether Procurement Committee has been formed	1-0	Score 1 if procurement committee formed

Whether Social Audit Committee has been formed	1-0	Score 1 if Social Audit Committee formed
Whether required Time span has been given between publication of tender notice and tender	1-0	Score 1 if Time span given
Whether Tender process has been properly complied with	1-0	Score 1 if Tender process complied with
Whether required EMD has been collected	1-0	Score 1 if Required EMD collected
Whether required security deposit has been collected	1-0	Score 1 if Required SD collected
Whether supply order has been properly is-sued	1-0	Score 1 if Supply order issued
Whether all present at the time of tender has signed the register	1-0	Score 1 if All signed
Total	**10**	

16.Establishment		
Evaluation point	Score	Assessment Criteria
Whether there is proper maintenance of Attendance register	1-0	Score 1 if Maintained
Whether there is proper maintenance of Movement register	1-0	Score 1 if Maintained
Whether there is proper maintenance of Casual leave register	1-0	Score 1 if Maintained
Whether recoveries /Govt dues are paid in time	8/-1	SLI/GIS/PF/LIC/Pension contribution/ Contributory pension contribution/IT/ Other recoveries- If all duly remitted in time give score @ 1 each, if not remitted give (-1)
Annual property statement of employees has been submitted	1-0	Score 1 if submitted
Is there any staff whose probation declara-tion is pending over the due period	1/-1	If not pending give 1,if pending give (-1)
Is there any LC/NLC pending of staff who has retired from service	1/-1	If not pending give 1,if pending give (-1)
Are Service registers of all staff personnel well maintained	1-0	If maintained give 1
Whether incumbency register of staff in of-fice is maintained	1/-1	If maintained give 1,If not give (-1)
Whether incumbency register of transferred institutions is maintained	1/-1	If maintained give 1,If not give (-1)
Total	**17**	

17.D&O Licence		
Evaluation point	Score	Assessment Criteria
Whether there is a system of field verification to identify institutions working without licence	2/-1	office order/periodical inspection and reporting by clerks-If no such things give (-1)
Whether action is being taken against institutions working without licence	1/-1	If attached give score 1 otherwise (-1)
Whether D&O licence files are kept with required NOC'S from other agencies	1/-1	If kept give score 1 otherwise (-1)
Whether timely disposal of applications is being made	1-0	If disposed give score 1,If not give 0
Whether traders list register is maintained	1-0	If maintained give 1
Whether D&O Licence register is properly maintained	1/-1	If maintained give 1,If not give -1
Whether D&O licence Office copy is maintained	1/0	If maintained give 1
Whether conditions specific to trades/activities are being entered in Licence	1/0	If entered give score 1
Total	**10**	

18. Building Permits		
Evaluation point	Score	Assessment Criteria
Whether Building permit application register is properly maintained	3/-1	applications entered in chronological order/In all relevant columns entries made/Initialled by secretary-give score 1 each to the point and if any point misses give (-1) score also
Whether Building permit applications are pending above the prescribed period	1/-1	If not give 1,If pending above 30 days give score (-1)
Whether permits are issued strictly as per the applications received on chronological order	1-0	If issued on chronological order give score 1
Whether file noting and field verification reports reveal due process of applications	1-0	If revealed give score1
Whether action is being taken against unauthorised buildings	1-0	If action is taken give score1
Whether Sanketham software is made use of in office	1-0	if made use OG give score1
Total	**8**	

19.Marriage Registration		
Evaluation point	Score	Assessment Criteria
Whether marriage registrations are timely carried out on getting applications	1/-1	If carried out give score1
Whether registers of marriage registrations well maintained	1/-1	If maintained give score1
Whether files connected with correction procedures are well maintained	1-0	If maintained give score1
Whether reporting forms of registrations are properly maintained	1-0	If maintained give score1
Whether data has been uploaded to web	1-0	If uploaded give score1
Total	**5**	

20.Civil Registration		
Evaluation point	Score	Assessment Criteria
Whether birth registrations are timely carried out	1/0	if carried out give score1
Whether registers of birth registrations well maintained	1/-1	if well maintained give score1,otherwise give score -1
Whether files connected with correction procedures are well maintained	1/0	if well maintained give score1
Whether data has been uploaded to web	1/0	if uploaded give score1
Whether death registrations are timely carried out	1/0	if carried out give score1
Whether registers of death registrations well maintained	1/-1	if well maintained give score1,otherwise give score -1
Whether files connected with correction procedures are well maintained	1/0	if well maintained give score1
Whether data has been uploaded to web	1/0	if uploaded give score1
Total	**8**	

21.Sanitation		
Evaluation point	Score	Assessment Criteria
Whether Panchayat has land for disposal of wastes	1/-1	If available give score 1,if not give score (-1)
Whether Panchayat has solid waste processing plant for disposal of solid wastes	1/0	If available give score 1
Whether Panchayat has taken any action against those violating the provisions as per section 219 of KPA 1994 rules	score not limited/0	give 1 score each to such number of actions taken

Whether action has been taken for controlling use of plastic carry bags	3/0	micrometer purchased/periodical inspections conducted/imposed fine
Is there any system for segregation of bio decomposable waste and its proper processing	1/0	If there is a system give score1
Is there any plastic recycling unit functioning in the Panchayat	1/0	If yes give 1
Total	**7+**	

22.Shopping Complex		
Evaluation point	Score	Assessment Criteria
Whether all rooms under the disposal of the Panchayat in shopping complex /markets have been rented out	1/0	if rented out give score 1
Whether action has been taken for renting out of any building remaining un occupied/ not rented out	1/0	If action taken give score1
Whether agreements have been properly executed	4/0	in stamp paper of prescribed value/in prescribed format/duly signed by both parties/ entered in agreement register
Whether it is ensured that there are no arrears pending in respect of the rent due	1/0	If no arrears give score1
Total	**7**	

23.Grama Sabhas		
Evaluation point	Score	Assessment Criteria
Whether Grama Sabha meetings are convened once in 3 months	1/-1	If conducted give score1
Whether there is good participation in Grama Sabhas	1-10	If 10% participation give score as 1,if 20% participation give score as 2
Whether minutes have been properly recorded, closed and authenticated	1/0	If done give score1
Whether co-ordinators appointed are suitable	1/0	If clerical and similar staff are appointed give score1
Whether sufficient publicity was given for conduct of the Grama Sabhas	3/0	Posters/notices/Announcements
Whether beneficiaries were selected fixing eligible criteria	1/0	If yes give 1
Whether beneficiaries were selected fixing suitable priority criteria	1/0	If yes give 1
whether plan formulation Grama Sabhas are conducted as per the fixed procedures	1/0	If yes give 1

Whether any Grama Sabhas were conducted without sufficient quorum	1/-1	If conducted give score (-1),if not give score 1
Whether priority beneficiary list is recorded properly in the minutes	2-0	In the order of marks obtained/with name, house name and place entered
Total	**13**	

24.Oorukkoottams		
Evaluation point	Score	Assessment Criteria
Whether Oorukkoottam meetings are convened once in three months	1/-1	If yes give 1 otherwise give (-1)
Whether minutes have been properly recorded, closed and authenticated	1/0	If yes give 1
Whether sufficient publicity was given for the conduct of Oorukkoottams	1/0	If yes give 1
Whether beneficiaries were selected fixing eligibility criteria	1/0	If yes give 1
Whether beneficiaries were selected fixing suitable priority criteria	1/0	If yes give 1
whether plan formulation Oorukkoottams are conducted as per the fixed procedures	1/0	If yes give 1
Whether beneficiaries were selected fixing suitable priority criteria	1/0	If yes give 1
Whether Ooukkoottams are chaired by Oorumoopans	1/0	If yes give 1
Total	**8**	

25.Annual Plan		
Evaluation point	Score	Assessment Criteria
Whether working groups have been formed as per the guidelines	2-0	list submitted by convenors/approved by Panchayat
Whether functioning of the Working Groups are up to the desired level	2-0	Minutes properly recorded/roles assigned is carried out
Whether the status report prepared reveals the status of the sector with sufficient data	2-0	Supported by data/ contains analysis
Whether proper stake holder meetings have been convened	1-0	Minutes properly recorded
Whether Vikasana Seminar meetings were held effectively	2-0	Good participation/suggestions are received as per records
Whether draft plan document was distributed at the Vikasana Seminar	1-0	If distributed give score1
Whether timely approval of DPC obtained for annual plan	1-0	If obtained give score 1

Whether monthly review meetings of Implementing officers are held	2-0	monthly held/minutes prepared
Whether beneficiary list has been timely handed over	2-0	timely handed over/Panchayat level list handed over
Whether projects taken up are those coming under the functions of the Panchayat	1-0	comes under the functions of the Panchayat
Whether rates of subsidy provided is within the approved rates	1-0	Rate are within the approved rates
Whether financial achievement is up to the desired level	1-0	achievement is commendable
Total	**18**	

26.Social security schemes		
Evaluation point	Score	Assessment Criteria
Whether pension applications are timely processed and disposed of	1/-1	If no applications pending above the statutory period give score as 1 other wise give score as -1
Whether pension data base is updated monthly after proper verification	2-0	Verification report collected by various sources/Monthly updated
Whether pension application files contain all required documents	3-0	Application/connected documents/field enquiry report
Total	**6**	

27.Panchayat Distress relief fund		
Evaluation point	Score	Assessment Criteria
Whether Panchayat is maintaining a distress relief fund as per rules	1/-1	
Whether accounting of the fund is proper	4-0	Stock book of receipts/Collection duty entrusted by office order/joint account opened/Monthly reconciliation done
Whether sub committe meetings are held regularly	2-0	Stock book of receipts/Collection duty entrusted by office order/joint account opened/Monthly reconciliation done
Whether operation of the fund is helpful to the needy	1/0	Assess quantum of fund collected and how many were benefitted by it
Whether there is transparency in the operation of the fund	3/0	Publication in notice board/pesenting befoe panchayat committee/presenting the list of beneficiaries before Grama sabha
Total	**11**	

28.e-Governance		
Evaluation point	Score	Assessment Criteria
Whether Panchayat has a project to secure ISO certification,if not already secured	1/0	Has a project/already secured-give score 1 otherwise give (-1)
Whether sustained efforts are being taken to secure ISO certification	1/0	Check file,verify steps taken and give score
In ISO certified Panchayats whether the required standards are maintained	1/0	If maintained give score as 1
Whether the Panchayat is utilising the softwares developed by IKM		Score may given @ 1 score persoftware
Name of the soft ware	Whether used or not	If not used reason for it
Any commendable achievement in the field of E-Governance	5	Give score after critical evaluation
Total	**8+**	

29.Audit		
Evaluation point	Score	Assessment Criteria
Whether audit reports are processed as separate files	1/0	processed as separate files
Whether Audit monitoring committees are convened monthly to review action on audit reports	3/0	monthly convened/minutes recorded/effective action taken to clear pending audit objections
Whether extracts of Audit reports have been sent to all concerned staff personnel	1/0	If sent give score 1
Total	**5**	

30.MGNREGS		
Evaluation point	Score	Assessment Criteria
Whether Panchayat has an approved shelf of Projects	1-0	Score if there is approved shelf of projects
Whether Panchayat is able to provide jobs to all applicants	1-0	Score 1 if all applied workers are given jobs
Whether payment of wages are made to the workers within the stipulated time	1/-1	If payments are made within the time give score as 1,otherwise give score as -1
Whether sanctioned estimates, M books, Muster rolls and photos are kept in concerned project files	4-0	sanctioned estimates/M books/Muster rolls/ and photos are kept
Whether Social Audit reports have been prepared	1-0	If prepared give score as 1

In material works whether the procurement of materials have been done as per fixed norms	1-0	If norms were followed give score as 1
Total	**9**	

Annexure 3.3:
Routine Audit Report (RAR)
[See para : 3.2 (v), 8.1.1.iii]

Routine Audit Report (RAR) of ....Grama Panchayat for the month of.........20.....

Prepared by Performance Audit Team ...., Performance Audit Unit......,......District

Ref No.:   Date:

Dates on which Monthly audit conducted

1. Name and designation of auditors

Name	Designation

2.Names of Office bearers

Designation	Name and address	Mobile No.	Date from which holding charge
President			
Vice president			
Chairman-Development Standing committee			
Chairman-Welfare Standing Committee			
Chairman-Health and Education Standing Committee			

3. Details of Implementing Officers

Designation	Name and address	Mobile No.	Date from which holding charge

4.Details of Employees working in office

Designation	No. of Sanctioned post	Name and address	Mobile No.	Section Code	Date from which working in office	Date from which taken charge of section
Secretary						
Asst Secretary						
Junior Superin tendent						
Head Clerk						
Accountant						
Senior Clerk						
Clerk						
Office Attendant						
Driver						
Full Time Librarian						
Full Time Sweeper						
Part Time Librarian						
Part Time Sweeper						
Nursery Teacher						

5. Details of duties and responsibilities as per office order

Sl No.	Subject	Section Code
1.	Panchayat meetings	
2.	Finance Standing Committee meetings	
3.	Development Standing Committee meetings	
4.	Welfare Standing Committee meetings	
5.	Health & Education Standing Committee meetings	
6.	Grama sabhas	
7.	Oorukoottams	
8.	Front Office	
9.	Administration Report	
10.	Establishment	
11.	Staff meetings	
12.	Panchayat Election	
13.	Asset management	
14.	Audit	
15.	RTI applications	
16.	Civil suits and other legal proceedings	
17.	Record Keeping	
18.	Maintenance of Panchayat Vehicles	
19.	Computerization , E Governance and maintenance of website	
20.	Right to service	
21.	ISO certification and follow up action	
22.	Social security pensions	
23.	Unemployment allowance	
24.	Distress Relief Fund	
25.	Maintenance of Street Lights	
26.	Street Taps	
27.	MGNREGS	
28.	Civil Registration	
29.	Marriage Registration	
30.	Building permits	

31.	D&O License	
32.	Slaughter houses	
33.	Burial grounds	
34.	Health and sanitation	
35.	Budget	
36.	Accounts	
37.	Cash book	
38.	Annual Financial Statement	
39.	Payments	
40.	Office Collection	
41.	Property Tax	
42.	Profession Tax	
43.	Entertainment Tax	
44.	Advertisement Tax	
45.	Shopping Complexes	
46.	Markets	
47.	Bus stand/parking places/halting places	
48.	Annual plan formulation and implementation	
49.	Centrally Sponsored Schemes	
50.	State Sponsored Schemes	
51.	Transferred Institutions	
52.	Kudumbashree	

6. Findings from the Quarterly Review Meeting on Annual Plan implementation

7. Consolidated PEAS

Sl No.	Areas	Score
1	Receipts	
2	Payments	
3	Accounts	
4	Property Tax	
5	Public works	
6	Office Administration	
7	Health & Education Standing Committee	
8	Welfare Standing Committee	
9	Development Standing Committee	
10	Finance Standing Committee	
11	Panchayat Meetings	
12	Profession Tax	
13	Advertisement Tax	
14	Entertainment Tax	
15	Procurement	
16	Establishment	
17	D&O Licence	
18	Building Permits	
19	Marriage Registration	
20	Civil Registration	
21	Sanitation	
22	Shopping Complex	
23	Grama sabhas	
24	Oorukoottams	
25	Annual Plan	
26	Social Security Schemes	
27	Panchayat Distress Relief Fund	
28	e-Governance	
29	Audit	
30	MGNREGS	
	TOTAL	

8. Details of dropped Action Points

Sl No.	Action Point No.	Month and year in which Action Point originated	Action Taken	Remarks

9. Action Points

Sl. No.	Action Point No.	Month and year in which Action Point originated	Action Point	Remarks

Name and Signature of the PAS/PAT Leader

Annexure 3.4

Performance Appraisal Score sheet (PASS)

(See Para 3.3.vi)

Theme 1. Public Administration

.... Grama Panchayat								
Performance Appraisal Score Sheet (PASS) –Public Administration- 1								
For the Period from………………to……… .								
Give Marks from 5 to 1on the basis of economy/efficiency/effectiveness of the activity, if not exists give zero								
PANCHAYAT MEETTING								
	Suggestive criteria	5	4	3	2	1	0	Remarks & Recommendations
1. Organised meeting	*Completeness of agenda register and Notice book*							
	Inclusion of question and resolutions							
	No deviation from agenda							
	Sequencing and Organisation of agenda items							
	Agenda note along with notice							
2. Participation	*All members present*							
	Implementing Officers							
	Visitors allowed and attendance							
	Public notice regarding meeting							
	Provision for accepting public opinion and proposals before and after finalization of agenda items							
3. Records	*Completeness of Decision register*							
	Closing of minutes and sending of copies to the designated							
	Recording of secretaries opinion in minutes							
	Distribution of decision copies to members							
	Detailed recording of members opinion and interpellations and rulings by the chair							

	Suggestive criteria	5	4	3	2	1	0	Remarks & Recommendations
4. Transparency	Publication of decision register and minutes in notice board and website (last meeting)							
	Publication of annual meeting calendar in Meeting Plan Board and web site							
	Proper intimation of decisions to the concerned/ affected							
	Proactive disclosure (distribution of minutes to library, grama kerndra etc)							
	Reporting of decisions to the grama sabha							
5. Effectiveness	Proper orders for implementation of decisions							
	Follow up and Insisting on Action taken report from the concerned							
	Reporting of Standing Committee recommendations and decisions							
	Internal control mechanism –agenda item discussion of matters arising from minutes.							
	Clarity regarding responsibility for implementation and proper communication							

STEERING COMMITTEE

	Suggestive criteria	5	4	3	2	1	0	Remarks & Recommendations
1. Organised meeting	Convened sufficiently earlier before the Panchayat Meeting							
	Completeness of agenda register and Notice book							
	No deviation from agenda							
	Sequencing and organisation of agenda items							
	Agenda note along with notice							
2. Participation	Overall review of Monitoring activities of implementation projects							
	Review of reports from the Standing committees							
	Review of complaints and redressal measures taken and considering appeals							
	Reconciliation/ convergence of recommendations and proposals made by the standing committees							
	Coordination of Standing Committee activities							

	Suggestive criteria	5	4	3	2	1	0	Remarks & Recommendations
3. Records	Completeness of proposal/Decision register							
	Closing of Minutes							
	Recording of Secretaries opinion in minutes							
	Distribution of decision copies to members							
	Detailed recording of members opinion and interpellations and rulings by the chair							
4. Transparency	All members and officers present							
	Follow up and assurance on decision taken report from the Panchayat on the previous proposals							
	Monitoring and reporting of the progress from the Standing Committees							
	Report from the subsidiary meeting							
	Clarity regarding responsibility for implementation and proper communication							

FINANCE STANDING COMMITTEE								
	Suggestive criteria	5	4	3	2	1	0	Remarks & Recommendations
1. Organised meeting	Convened sufficiently earlier before the Panchayat Meeting							
	Completeness of agenda register and Notice book							
	No deviation from agenda							
	Sequencing and organisation of agenda items							
	Agenda note along with notice							
2. Functional and Institutional management	Monitoring of the progress of implementation of concerned project							
	Review of reports from the respective institutional management committees							
	Review of complaints and redressal measures in connection with institutions and functionaries concerned.							
	Review of Service delivery status of the institutions and functionaries							
	Review of the status of infrastructure facilities and assets							

	Suggestive criteria	5	4	3	2	1	0	Remarks & Recommendations
3. Records	Completeness of proposal/Decision register							
	Closing of minutes and sending of copies to the designated							
	Recording of Secretaries opinion in Minutes							
	Distribution of decision copies to members							
	Detailed recording of members opinion and interpellations and rulings by the chair							
4. Effectiveness	All members and officers present							
	Follow up and assurance on decision taken report from the Panchayat on the previous proposals							
	Monitoring and reporting of the progress from the officers							
	Report from the subsidiary meeting							
	Clarity regarding responsibility for implementation and proper communication							
5. Specific Responsibility	Verification and approval of monthly financial statement (Monthly audit)							
	Review of revenue collection							
	Review of front office function and citizen charter compliance							
	Followup action on pending audit report/remarks							
	Analysis of citizen feedback and complaint redressal							

DEVELOPMENT STANDING COMMITTEE

	Suggestive criteria	5	4	3	2	1	0	Remarks & Recommendations
1. Organised meeting	Convened sufficiently earlier before the Panchayat Meeting							
	Completeness of agenda register and Notice book							
	No deviation from agenda							
	Sequencing and organisation of agenda items							
	Agenda note along with notice							

2. Functional and Institutional management	Monitoring of the progress of implementation of concerned project						
	Review of reports from the respective institutional management committees						
	Review of complaints and redressal measures in connection with institutions and functionaries concerned.						
	Review of Service delivery status of the institutions and functionaries						
	Review of the status of infrastructure facilities and assets						
3. Records	Completeness of proposal/Decision register						
	Closing of minutes and sending of copies to the designated						
	Recording of Secretaries opinion in Minutes						
	Distribution of decision copies to members						
	Detailed recording of members opinion and interpellations and rulings by the chair						
4. Effectiveness	All members and officers present						
	Follow up and assurance on decision taken report from the Panchayat on the previous proposals						
	Monitoring and reporting of the progress from the officers						
	Report from the subsidiary meeting						
	Clarity regarding responsibility for implementation and proper communication						
5. Specific Responsibility	Preparation of planning calendar and monitoring of its compliance						
	Review of performance of Agriculture, animal husbandry, dairy, fishers etc						
	Review of performance of Public works						
	Review of performance of working committees and subcommittees						
	Effectiveness coordination efforts for organizing and conducting planning Grama Sabha, development seminar, working committees and plan subcommittees.						

SOCIAL WELFARE STANDING COMMITTEE							
	Suggestive criteria	5	4	3	2	1	0	Remarks & Recommendations
1. Organised meeting	*Convened sufficiently earlier before the Panchayat Meeting*							
	Completeness of agenda register and Notice book							
	No deviation from agenda							
	Sequencing and organisation of agenda items							
	Agenda note along with notice							
2. Functional and Institutional management	*Monitoring of the progress of implementation of concerned project*							
	Review of reports from the respective institutional management committees							
	Review of complaints and redressal measures in connection with institutions and functionaries concerned.							
	Review of Service delivery status of the institutions and functionaries							
	Review of the status of infrastructure facilities and assets							
3. Records	*Completeness of proposal/Decision register*							
	Closing of minutes and sending of copies to the designated							
	Recording of Secretaries opinion in Minutes							
	Distribution of decision copies to members							
	Detailed recording of members opinion and interpellations and rulings by the chair							
4. Effectiveness	*All members and officers present*							
	Follow up and assurance on decision taken report from the panchayat on the previous proposals							
	Monitoring and reporting of the progress from the officers							
	Report from the subsidiary meeting							
	Clarity regarding responsibility for implementation and proper communication							

	Suggestive criteria	5	4	3	2	1	0	Remarks & Recommendations
5. Specific Responsibility	*Review of child welfare schemes*							
	Review of performance of anganwadies							
	Review the progress of approval of applications for pensions							
	Review of performance of working committees							
	Review the progress of component plans							
**HEALTH AND EDUCATION STANDING COMMITTEE**							
	Suggestive criteria							Remarks & Recommendations
1. Organised meeting	*Convened sufficiently earlier before the Panchayat Meeting*							
	Completeness of agenda register and Notice book							
	No deviation from agenda	5	4	3	2	1	0	
	Sequencing and organisation of agenda items							
	Agenda note along with notice							
2. Functional and Institutional management	*Monitoring of the progress of implementation of concerned project*							
	Review of reports from the respective institutional management committees							
	Review of complaints and redressal measures in connection with institutions and functionaries concerned.							
	Review of Service delivery status of the institutions and functionaries							
	Review of the status of infrastructure facilities and assets							
3. Records	*Completeness of proposal/Decision register*							
	Closing of minutes and sending of copies to the designated							
	Recording of Secretaries opinion in Minutes							
	Distribution of decision copies to members							
	Detailed recording of members opinion and interpellations and rulings by the chair							

	Suggestive criteria	5	4	3	2	1	0	Remarks & Recommendations
4. Effectiveness	All members and officers present							
	Follow up and assurance on decision taken report from the Panchayat on the previous proposals							
	Monitoring and reporting of the progress from the officers							
	Report from the subsidiary meeting							
	Clarity regarding responsibility for implementation and proper communication							
5. Specific Responsibility	Review of wholesome environment							
	Review of performance of Education in panchayat							
	Review of performance of Health status							
	Review the status of permissions and licensing applications							
	Economy, efficiency and effectiveness of waste management activities							

WELFARE STANDING COMMITTEE

	Suggestive criteria	5	4	3	2	1	0	Remarks & Recommendations
1. Organised meeting	Sequencing and organisation of meetings before and after the grama sabhas							
	Completeness of agenda register and Notice book							
	No deviation from agenda							
	Sequencing and organisation of agenda items							
	Agenda note along with notice							
2. Data Management	Collection, Compilations and updation of data							
	Sufficiency and comprehensiveness of data base							
	Utilization of available data							
	Objectiveness and fairness of situation analysis and status report							
3. Records	Completeness of working committee minutes							
	Draft Project proposals to grama sabha							
	Records of stake holder consultation							

	Suggestive criteria	5	4	3	2	1	0	Remarks & Recommendations
4. Effectiveness	All members and officers present							
	Follow up and assurance on decision taken report from the panchayat on the previous proposals							
	Monitoring and reporting of the progress from the officers							
	Report from the subsidiary meeting							
	Clarity regarding responsibility for implementation and proper communication							
5. Specific Responsibility	Monitoring of the Progress of implementation of concerned project							
	Monitoring of procurement of goods and services							
	Monitoring of Public works							
	Monitoring of beneficiary committees							
	Monitoring of progress reporting							

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GRAMA SABHA

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	Suggestive criteria	5	4	3	2	1	0	Remarks & Recommendations
Organising	Annual Meeting calendar and thematic subject wise sequencing of meeting (3Aii)							
	Responsibility Mapping for the functioning of Grama sabha and time from for the preparation of documents and reports to be presented before Grama sabha 3(b)							
	Availability of details such as agenda along with notice and documents to be presented (3(3)							
	Organised efforts to enable to GS to perform their duties and responsibilities by providing the required information							
	Arranging and enquiring the presence of all the responsible in the grama sabha							
Records	Grama sabha file with details of each meeting							
	Appropriateness of numbering and grouping of agenda, notice, reports and documents, attendance, minutes, minute books							
	Completeness of beneficiary list and its accuracy							
	Panchayat decisions regarding grama sabha							
	Action Taken Reports							

Efficiency	Efforts to make the members of grama/ ward sabha well informed							
	Agenda in notice and actual							
	Officials presented							
	Followup action on grama sabha decisions							
	Participation of members (if 10% of population 1 marks, 20% two marks, 30% three, 40% four and 5o% and above 5 marks)							
	Composition of participation (male and female 40: 60 or 60: 40, - 5 marks, any deviation to 5 percent to any direction reduce one mark each)							
	Number of documents, reports/information supposed to be presented in grama/ward sabha as per the Act and actual in an year							
Participation	Sub committees and other subsidiary bodies							
	Convenient venue, timing and duration of meeting							
	Annual calendar and publication of grama /ward sabha meeting							
	Ensuring space and opportunities for all the stake holders and people groups							
	Special efforts to address equity issues to ensure inclusive participation							
	Innovative publicity and organizing arrangements for better participation							
Transparency	Prepublication of documents							
	Efforts to create awareness about the process movement of suggestions and proposals from grama sabha to LSGIs							
	Arrangements for publication of notice and documents in electronic media etc							
	Proactive disclosure of grama sabha proceedings and their further action procedures							
	Availability of documents and reports in grama/ ward Kendra, and public office							

		SOFTWARES AND EFFECTIVENESS OF ITS WORKING						
	Suggestive Criteria	5	4	3	2	1	0	Remarks & Recommendations
Infrastructure	*Availability of computer*							
	Working condition of computers							
	Installed soft wares							
	Number of Fully operationalied softwares							
	Continuity and completeness of using of softwares							
	Extent and suitability of Networking							
	Number of employees using software							
	Availability of facilities like printer, scanner, copier etc							
Human resource	*Availability of trained official to use the software*							
	Trained in assigned responsibility related software							
	Knowledge and experience of the staff using software							
	Timeliness and use of reports generated							
	Extent of ensuring internal control - Using software only according to the hierarchy and assigned privileges associated with their position*							

Theme 2: Planning and Financial management

		5	4	3	2	1	0	Remarks & Recommendations
	.... Grama Panchayat							
	Performance Appraisal Score Sheet (PASS) – Financial Management 1							
	For the Period from.................to......... .							
	Give Marks from 5 to 1on the basis of economy/efficiency/effectiveness of the activity, if not exists give zero							
Efficiency of cash management	*Regularity of counter collection remitted in bank on or before the next working day*							
	Regularity of checking cash book balance and physical verification of cash by the supervisor							
	Regularity of signing the cashbook extract by the higher official							
	Effectiveness of internal check system for cash receipt							
	Effectiveness of the internal check system for payment of cash							
	Is there any unwanted accounts for the LSGI & the steps taken to close such accounts							
	Steps taken for early collection of OSRs							
	Is there the verification of avoiding over cash balance							
	If over cash balance, whether they invest the amount to generate income.							
	Whether the budget speech reflects the development vision of the GP							
	Appropriateness of Inclusive approach in budget							
	Follow up of due process in the preparation of budge							
	Extent of discussion with transferred intuitions heads and implementing officials							
	Expenditure are resemble with Budget figure							
	Sufficiency of Supplementary budget process							
	Sufficiency of supportive documents in revision of budget							
	Whether president has authorised all payments?							
	Whether any advances paid to staff, members and advocates are pending adjustment?							

Account							
Whether all the accounting transactions are made in Saankhya?							
Whether the printouts of cashbook and bank book taken daily and approved?							
Whether necessary additions are done in accruals?							
Whether necessary journal entries are given for grants?							
Whether reconcilliation of Bank/Treasury accounts made with the corresponding Bankbooks in Saankhya							
Whether the contra entries are done properly?							
Whether the printouts of cash/bank book reports are kept bound?							
Whether all the payment vouchers are properly authenticated?							
Whether the payment vouchers serialy numbered and kept bound?							
Whether the cancelled receipts are kept properly?							
Whether the number of cancelled receipts tally with the report in Saankhya?							
Whether all the recoveries remitted in time?							
Whether statutory returns filed properly?							
Whether printouts of monthly financial statements submitted to the finance standing committee before 10 th of every month?							
Whether all plan expenditures are recorded as per the uc given by the implementing officers?							
Whether daily cash remittance to bank is ensured?							
Whether agreements are executed on payment of advance to KWA and KSEB ?							
Whether closing balance as per schedule b17 for the previous financial year end tallies with the figures in trial balance for the current financial year opening balance?							
Whether office orders are issued for custodianship of cheque books?							
Whether amounts drawn from treasury kept undisbursed refunded after 30 days?							
Whether effective steps have been taken for collection of arrears?							

	Whether sufficient receipt books/computer receipts are available in stock?						
	Whether stock register of Receipt books/Computer receipts are properly maintained?						
	Whether it is ensured that plan funds and B funds received/refunded have not been credited to own fund account?						
	Whether recoveries from salaries have been remitted to the concerned account in time?						
	Whether telephone/internet charges are justifiable?						
	Whether quantum of refreshment charges are justifiable?						
	Whether LPC of transferred staff kept with salary bill?						
	Whether TA has been paid at approved rate to staff and peoples representatives?						
	Whether sitting fee has beeen paid based on the attendance register?						
	Whether maintenance and electricity charges of Drinking water supply schemes transferred to beneficiary committees are born by the panchayat?						
	Whether register for payment of rent maintained?						
Performance Audit	*Whether files are properly kept for previous audit reports?*						
	Whether last audit report has been placed before panchayat committee?						
	Accuracy of corrective measures taken on the deviations reported						
	Relevancy of preventive measures taken to avoid expected deviations						
	Whether relevant paras of the report has been given to concerned implementing officers/section clerks?						
	whether reply has been furnished to the Audit Authority on last Audit?						
	Whether files are properly kept for previous audit reports?						
	Whether last audit report has been placed before panchayat committee?						

Local Fund Autit Reprot	*Whether relevant paras of the report has been given to concerned implementing officers/section clerks?*						
	whether reply has been furnished to the Audit Authority on last Audit?						
AG Audit	*Whether files are properly kept for previous audit reports?*						
	Whether last audit report has been placed before panchayat committee?						
	Whether relevant paras of the report has been given to concerned implementing officers/section clerks?						
	whether reply has been furnished to the Audit Authority on last Audit?						
Property Tax	*Whether records of Assessment are properly maintained?*						
	Whether library cess amount has been remitted to the Library Council upto and for the last half year?						
	Whether Form 6 is properly maintained in respect of assessment of revised property tax of buildings?						
	Whether register of Unauthorised buildings are maintained?						
	Whether property tax is levied in respect of unauthorised buildings at the approved rate?						
	Whether any steps have been taken for authorisation/demolition of unauthorised buildings?						
	Whether tax is levied and collected frombuildings owned by Govt?						
Profession Tax	*Whether register of institutions maintained?*						
	Whether there is asystem to update details of institutions/individuals liable to pay profession tax by field inspection?						
	Whether profession tax is collected from all traders and companies in the panchayat area?						
Advertisement Tax	*Whether Bye-Law has been published for collection of Advertisement Tax?*						
	Whether Tax is collected at the approved rate?						
	If collection of tax has been auctioned,whether there is agreement for it?						

Entertainment Tax	*Whether it is ensured that there are no arrears for collection of Advertisement Tax?*						
	Whether theatres are functioning with valid licence?						
	Whether theatres are submitting DCR properly?						
	Whether DCR is checked by entrusted officials?						
	Whether ticket sealed register is properly maintained?						
	Whether it is ensured that there are no arrears of entertainment tax due for collection?						
Service Tax	*Whether service tax is collected from the conerned?*						
	Whether it is ensured that there are no dues pending for collection?						
	Whether tax collected has been remitted to the concerned head of account?						

Theme 3: Service Delivery and Good Governance

.... Grama Panchayat							
Performance Appraisal Score Sheet (PASS) –Thematic – Service delivery & Good Governance							
For the Period from.................to......... .							
Give Marks from 5 to 1on the basis of economy/efficiency/effectiveness of the facility arranged, if not arranged give zero							
FRONT OFFICE							
	Amenities for the Public	5	4	3	2	1	0	Remarks & Recommendations
Front office counter	*Possibility of Uninterrupted face to face to face interaction*							
	Esthetics							
	Seating facility for first person in front of the counter							
	Usefulness of Ramp facility for physically challenged							
	Sufficiency of seating facility arranged							
	easiness, convenience and sufficiency in availability of application forms to public							
	Sufficiency of stationery (Pen, paper, gum, thread, stapler, single punch, pin, waste paper basket) to public							
	Availability and cleanliness of drinking water facility to public							
	Clean and safe Urinal and Toilet for ladies and gents							
	Working condition and suitability of token counter/token dispensing machine							
	Cleanliness and usefulness of Wash basin for public							
	Usability of First aid kit in Front office							
	Updated News papers, periodicals, leaflets etc to the public							
	Working condition of T.V for the public							
	Working and updated data availability of Touch Screen arrangements for file tracking							
	Security of Feeding room for breast feeding mothers							

	Utility of Help desk for online application filing, Photostat kiosk, coffee vending machine etc						
Complaint Box	*Clarity of labels on complaint box- opening procedure, responsible persons, method of redressal etc.*						
	Utility of complaint box (no of complaint received as compared to direct receipt)						
	Proactive disclosure of action taken on complaint received						
	Awareness of the Responsible officials about the procedures to open and redress the complaints received through the complaint box						
Amenities	*Availability of chair, shelf, cash box and its suitability*						
	Availability of stationery including computer related and its sufficiency						
	Utility and working of Intercom						
	Computer deployed with and connected to Main Office through local area network						
	Availability of the relevant software for the front office and having VPN/KSWAN connectivity						
	Availability of Copies of Acts, Rules and Government Orders related to the Panchayat.						
	Availability of Copies of updated Citizens charter						
Responsibilities	*Completeness of Registration cum Distribution Register, Front Office Diary, Form issue Register, Message Book etc*						
	Issuing Acknowledgement receipts for every application received						
	Updation. Clarity and comprehensiveness of Office order and work distribution chart.						
	A copy of Check list of various services available						
	Availability of updated Information diary with address and telephone numbers of all elected representatives, Officials and transferred institutions, Office Bearers of ADS/CDS, Health workers, Preraks, other committee members etc						
	Awareness of staff about front office duties						
	Effectiveness of monitoring by JS/HC						

GOOD GOVERNANCE									
Good Governance	Clarity and updation of Service delivery board								
	Status of attendance board updated and maintained								
	Clarity, aesthetics and placing of Board of notification on anticorruption								
	Clarity, aesthetics and placing of RTI board								
	Clarity, aesthetics and placing of RTS board								
	Board of public grievance								
	Clarity, aesthetics and placing of updated Citizen charter								
	Awareness of Responsible person in charge of record room								
Record Room	Neatness of Record Room								
	Appropriateness of indexing of records								
	Effectiveness of the System maintained for the records inflow and out flow.								
	Availability of records for the record room-M book, registers, files etc								
	Availability of documents – pervious citizen charters, plan document, development report, minutes, list of beneficiaries etc								
	Efficiency of arrangements for sustainability of record room								
	Destroying of time barred records and files								
Meeting hall	Adequacy of seating for President, Secretary, members, implementing officers and visitors								
	Arrangements inside the meeting hall, visibility and audibility								
	Cleanliness of the furniture, seats, and equipments in the meeting hall								
	Whether the meeting hall is equipped with computers, public address system, LCD projector with monitor and intercom?								
	Clarity and visibility of section boards displayed								
	Computerization of all sections								
	Suitability of uninterrupted power supply arranged								
	Availability and usage of ID cards by the staff								

Main Office	Working condition and usage of intercom by all sections							
	Utility of cash chest arranged							
	Cleanliness and aesthetics of main office							
	Fulltime supply of water is available in toilets?							
	Cleanliness and safety of toilets							
Jagrathasamithi	Functioning of ward level Jagrathasamithi-meeting held, actions suggested, reports submitted							
	Functioning of panchayat level Jagrathasamithi-meeting held, actions suggested, reports submitted							
	Performance of Jagrathasamithi related to objectives							
OFFICE PROCEDURES								
Fact based decision support	precedence of the case (files pending before higher authorities, court, judgment already available, etc							
	Quoting relevant sections of Act, rules and GOs							
	Clarity of Proposed decision							
	Pros and corns of proposed decision							
	Details of affected parties, areas, and their concern							
Efficiency (Average time taken for files completion) (see note 1)	Time taken for Ordinary file without enquiry							
	Time taken for Ordinary files with enquiry							
	Time taken for Emergency file without enquiry							
	Time taken for emergency files with enquiry							
	Time taken for files need panchayat decision (without enquiry)							
	Time taken for files need panchayat decision (with enquiry)							
Certificates	Time taken for certificate without enquiry - Birth							
	Time taken for Certificate with enquiry - Birth							
	Time taken for certificate without enquiry - Death							
	Time taken for Certificate with enquiry - Death							
	Time taken for certificate without enquiry - Marriage							
	Time taken for Certificate with enquiry - Marriage							

Responsibility	Completeness of personal registers								
	Monitoring and checking or PR by the supervisory officer								
	Acknowledgement of receipts of tappals and files								
	Numbering and keeping of files								
Asset Mgt	Availability of deeds and documents of assets								
	Safety of keeping deeds and other important documents								
	Maintenance of all warranty documents								
MANDATORY FUNCTIONS									
Section : 1 PUBLIC HEALTH									
Sector general evaluation	Administration of the functions through the Standing Committee, Functional/Working Committee/ Group and Functionary/s assigned with specific responsibility if any?								
	Occurrences of the subject matters in the Agenda of the Meetings if any? Ratio of Reactive and proactive decisions								
	Provided for periodical reports and reviews if any? Decisions upon the information and data available through the established reporting structures if any?								
	Grievance Redressal measures if any adopted and its efficiency and effectiveness?								
	Transparency and accountability measures if any adopted like public reporting /periodical reports to Gramasabha on the function?								
Collection and disposal of solid waste and regulation of liquid waste disposal (6)	Waste management plan based on reliable data about different types of waste produced per day at different sources like–households, nonresidential premises, public markets, commercial establishments, auditoriums, hotels, public places and streets, etc.								
	Waste management regulations with directions and prohibitions/ notice published								
	Efficiency and effectiveness of the administration in ensuring the duty of the owners of all premises /residents /citizens and the general public for complying the WM regulations/principles								
	Extent and adequacy of arrangements made as per Section 219A:-(a)-Cleaning the roads and removal of sweepings								

	-(b)-daily removal of filth and carcasses of animals from private premises							
	-©-removal and burial of unclaimed dead bodies							
	-(d)-removal of solid waste							
	-(e)-daily collection ,removal, transportation, disposal/processing of rubbish/solid waste							
	Budget provisions and actuals and their ratio to the totals							
	Sustainability of the waste management system							
Maintenance of environmental hygiene(8)	Availability of reliable data about the existence of potential factors that affect the local environmental hygiene							
	Efficiency and effectiveness of the Activities aimed at improving or maintaining the standard of basic environmental conditions affecting the well-being of people: 1) clean and safe water,							
	2) clean and safe air,							
	3) safe waste disposal,							
	4) protection of food from contaminants, and							
	5) adequate housing in clean and safe surroundings							
	Commitment to making sanitation and hygiene a reality in local settings by allocating sufficient resources to public and school for the above activities(Budget provisions and actuals and their ratio to the totals and to the population)							
Vector Control(10) — Immunisationprogrammes(16) — Prevention and control of diseases (17)	Vector borne diseases (VBD) occurrence if any reported during the period. If yes:- Whether the cause-of-epidemic analysis was performed or not on the VBD?							
	-Vector borne diseases occurrence is often associated with changes in eco-systems, human behavior, and climate. Efficiency and Effectiveness of the vector control and preventive activities if any under taken in this regard?							
	The incidence of vaccine preventable diseases if any reported (It is the outcome measure that demonstratesthe effectiveness of an immunisation program in terms of control, elimination oreradication of a particular diseases)							

	Availability of immunisation data for children under the age of seven years.Produced if any reports on immunisation coverage and included in the agenda						
CIVIC SERVICES							
Sector general evaluative	*Administration of the functions through the Standing Committee, Functional/Working Committee/ Group or subcommittee and aFunctionary /official assigned with specific responsibility if any?*						
	How clear are we about what we are trying to achieve? Occurrences of the subject matters in the Agenda of the Meetings if any? Ratio of Reactive and proactive decisions						
	Provided for periodical reports and reviews if any? Decisions upon the information and data available through the established reporting structures if any?						
	Grievance Redressal measures if any adopted and its efficiency and effectiveness?						
	Transparency and accountability measures if any adopted like public reporting /periodical reports to Gramasabha on the functions?						
Storm Water Drainage (7)	*Investigative MonitoringAnalysis of rainwater water drainage pollutant loads into the watersheds and water bodies and rivers.*						
	Flooding and Drainage ControlFlooding and Drainage ProjectsImplementationBest Management Practices						
	Erosion and Sediment ControlPermitting and ComplianceImplementationOperations and Maintenance						
Management of public markets (9)	*Do we have maximum possible output from a given set of inputs: Building new public markets and leasing*						
	Do we have distributed the available productive public resourcesamongst alternative uses so as to produce the optimal mix of output: renovating and maintaining an existing public market						
	Control and management of public markets within the area: efficiency economy and effectiveness						
	Levy and collection fees: accountability and transparency in ensuring economy and efficiency						

Street lighting and its maintenance (15)	*How clear are we about what we are trying to achieve? Availability of reliable information and data base. Like classified number of street lights, energy consumption, maintenance and respective costs etc.*						
	annual energy, maintenance and replacement cost increase/decrease for public lighting per person during the last five years; cost per light; ratio of Own Revenue and cost; Increase in Coverage of street lighting (% of Road KM) Analyses if any undertaken? It has to be the basis/reason for formulating a clear vision for improving effectiveness and energy efficiency in the sector, especially as the potential for savings is high (between 20% and 50% at some facilities) Policy/ vision if any adopted in this direction						
	uptake of more efficient street lighting system and develop strategies to address any identified problems considering mandatory standards for lighting energy efficiency and related cost implications for local government.						
	5Es in the Management of street lighting mandate[Section 176B]; procurement plans and procedures adopted; accountability and transparency measures adopted [Section3A(f)(p)]						
Burial and burning grounds(18)	*If available, extent of property and specifications recorded in the Asset register and its accuracy*						
	5 E s in the operation and maintenance of the Burial ground /budget provisions and actuals						
	Availability and functionality of the documented procedures prescribed for maintaining the Burial ground						
Bathing and washing Chats (21)	*If available/relevant, extent of details and specifications recorded in the Asset register and its accuracy*						
	5 E s in the operation and management of the budget provisions and actuals/outcomes						
Public Toilet Facilities (25)	*How clear are we about what we are trying to achieve? Availability of reliable data and information for assessing the public utility service requirements and the costs and risks associated with*						*Grama Sabha MinutesWorking group minutes Status Report LSGI minutes*
	Comprehensive policy and plans regarding public places /established public utility service standards						*Grama Sabha MinutesWorking group minutes Status ReportLSGI minutes*

	Efficiency and effectiveness of the amenities planned / provided / maintained						*Budget Accounts Reports*
	How far sustainability of the facilities being ensured						*Grama Sabha MinutesWorking group minutes Status ReportLSGI minutes*
Provision for ferries (22)	*How clear are we about what we are trying to achieve? Availability of reliable data and information for assessing the ferryboat service requirements and the costs and risks associated with*						*Grama Sabha MinutesWorking group minutes Status ReportLSGI minutes*
	Comprehensive policy and plans regarding ferryboat service / alternatives						*Grama Sabha MinutesWorking group minutes Status ReportLSGI minutes*
	How far sustainability of the ferryboat service facilities being ensured and evidence for the alternatives being enquired into and planned						*Grama Sabha MinutesWorking group minutes Status ReportLSGI minutes*
	public ferry security standards areestablished and are at place and the extent of its effectiveness being adequately ensured						*Grama Sabha MinutesWorking group minutes Status ReportLSGI minutes*
Travellers waiting sheds (24)	*How clear are we about what we are trying to achieve? Availability of reliable data and information for assessing the Travellers Waiting Sheds requirements and the costs and risks associated with*						*Grama Sabha MinutesWorking group minutes Status ReportLSGI minutes*
	Comprehensive policy and plans regarding public places and well established public utility service standards in place						*Grama Sabha MinutesWorking group minutes Status ReportLSGI minutes*
	5Es of the Travellers Waiting Sheds planned / constructed / maintained						*Budget Accounts Reports*
	How far sustainability of the Travellers Waiting Sheds facilitiesbeing ensured						*Grama Sabha MinutesWorking group minutes Status ReportLSGI minutes*

Parking Spaces (23)	How clear are we about what we are trying to achieve? Availability of reliable data and information for assessing the Parking Space requirements and the costs and risks associated with -							
	Comprehensive policy and plans regarding Parking Space / alternatives to one-size-fits-all approach to roadwaydesign focused only on motor vehicle transportation like promoting public transport ,mobility hubs, cycle stands, motor car free townships, etc.							
	How far sustainability of the Parking Space being ensured and evidence for the accountability and transparency being enquired into and established							
	Parking Space standards are established and are at place and the extent of its effectiveness being adequately ensured							
	Efficiency and effectiveness of the Parking Spaces planned / provided / maintained							

Annexure 3.5

Special Audit Report

(Consolidated Report of a Particular theme)

(See Para 3.3.viii)

1. PAU Level

#	LSGI		Score	PAU: .... Name of LSGI 1.	2.	3.	4.	
	Panchayat meeting	Organised Meeting	5					
		Participation	5					
		Records	5					
		Transparacy	5					
		Effectiveness	5					
	Steering committee	Organised Meeting	4					
		Participation	4					
		Records	4					
		Effectiveness	4					
	Finance standing committee	Organised Meeting	5					
		Functional mgt	5					
		Records	5					
		Spl responsibility	5					
		Effectiveness	5					
	Dev standing committee	Organised Meeting	5					
		Functional mgt	5					
		Records	5					
		Spl responsibility	5					
		Effectiveness	5					
	Welfare stidning comm	Organised Meeting	5					
		Functional mgt	5					
		Records	5					
		Spl responsibility	5					
		Effectiveness	5					
	Hel. &Edn stnding comm	Organised Meeting	5					
		Functional mgt	5					
		Records	5					
		Spl responsibility	5					
		Effectiveness	5					
	Working committee	Data Meeting	5					
		Functional mgt	5					
		Records	5					
		Monitoring	5					
		Effectiveness	5					
	Software/Grama sabha	Organised Meeting	5					
		Participation	5					
		Records	5					
		Transparacy	5					
		Efficiency	5					
		Infrastructure	4					
		Human resoruce	5					
		Total Score	200					
		Rank						

District and State Wise

Theme: Public Administration

LSG											Total Score	Rank
											200	
1 no GP												
2 no GP												
3 no GP												
4 no GP												
5 no GP												
6 no GP												
7 no GP												
8 no GP												
9 no GP												
10 no GP												
11 no GP												

Annexure 7.1

Audit Monitoring-Report

(See Para 7.2.vii)

Name of Performance Audit Unit: ....

Date of Conduct of Audit Monitoring meeting: ....

Name of panchayat	Audit report considered-AG/Local Fund	Audit Report Year	Total No. of pending paras	Total No. of paras on which guidance for follow up action given at the meeting	Total No. of paras dropped during last 2 months-Audit Report year and para No

Place   :   Name and Signature of Performance Audit
Date   :   Supervisor

Annexure 8.1

Rectification Report on RAR

(See Para 8.1.1.vi)

Rectification Report Submitted for the Routine Audit Report for the month of ……..
in respect of ………….Grama Panchayat

Part 1

Date of conduct of Audit	
Date of Receipt of report in Office	
File No.	
Date of Communication of report /extract to Heads of Institutions	
Date of Communication of report/extract to concerned sections in Office	
Date of Panchayat Meeting in which the Report was considered	
Total Action Points in the Report	
No. of Points in which action Taken	

Part 2

Sl. No.	Action Point No.	Action point	Action Taken	Remarks	Remarks of PAT/PAS

Place   :   Name and Signature of Grama Panchayat
Date   :   Secretary

Annexure 8.2

Rectification Report on SAR

(See Para 8.1.2.vi)

Rectification Report Submitted for the Special Audit Report conducte on...................
for the month of .... in respect of ....Grama Panchayat

Part 1

Date of conduct of Audit	
Subjects Covered under Audit	
Date of Receipt of report in Office	
File No.	
Date of Communication of Report /Extract to Heads of Institutions	
Date of Communication of Report/Extract to concerned sections in Office	
Date of Panchayat Meeting in which the Report was considered	
Total Action Points in the Report	
No. of Points in which action Taken	

Place   :

Date   :

Name and Signature of Grama Panchayat
Secretary

Annexure 8.3:
District Level Status Report
(See Para 8.1.3.ii)

1. Introduction

Aims and Objectives

Hierarchial position

Staff strength

2. Status of Performance Audit

Unit	Monthly audit Completed up to	Monthly Audit Report prepared up to

3. Status of Action points clearance

Unit	Action points pending as OB	Action points proposed during the current year	Total Action points	Action points cleared	Action points pending

4. Status of monthly review Meetings

5. Status of Score obtained by Panchayats

Give details of best performing Panchayats

Give Data on percentage of score at District level

6. Best Practices

Give description of model practices/projects observed

7. Service Delivery Status-Service delivered (List of items as per right to service and Citizens charter may be added)

Item	Pt1.	Pt2.	Pt3.	Pt4.	Pt5.

8. Training Programmes Conducted

Unit	No. of training Programmes conducted	Themes of Training	No. of Participants

9. Status of Civil Registration and Marriage Registration

Panchayat	No. of births registered	No. of deaths registered	No. of common marriages registered	No. of hindu marriages registered

10. TQM and ISO Certification

Unit	No. of Panchayats having	
	TQM	ISO Certification

11. Online service Delivery status

Unit	online service item 1	online service item 2	online service item 3	online service item 4
	No. of panchayats where online service delivery facility available	No. of panchayats where online service delivery facility available	No. of panchayats where online service delivery facility available	No. of panchayats where online service delivery facility available

12. Computerisation

Unit	Name of software	Name of software	Name of software	Name of software	Name of software	Name of software
	No. of Panchayats where functioning					

13. Annual Plan implementation-Expenditure-District Level Percentage of Expenditure

Panchayat	Gl	SCP	TSP	KLGSDP	MG-R	MG-NR

14. Social Security Pension

Panchayat	No. of OAP beneficiaries	No. of WP beneficiaries	No. of DP beneficiaries	No. of ALP beneficiaries	No. of UMW above 50 years beneficiaries	No. of Unemployment allowance beneficiaries

15. Grama Sabhas

Panchayat	No. of Grama Sabhas conducted

16. Financial misappropriation/serious audit observations detected

Panchayat	Brief description of observation	Remedial measures taken

17. Special Audits conducted by Performance Audit Wing
(A description with sufficient data may be incorporated)

18. Accounting

Unit	No. of Panchayats who submitted AFS within the time	No. of Panchayats who received unqualified certificate

19. Status of Local Fund Audit-No of Panchayats to be given

Unit	Audit completed up to the financial year-	Audit completed up to the financial year-	Audit completed up to the financial year-	Audit completed up to the financial year-

20. Status of Accountant Generals Audit

Unit	Audit completed up to the financial year-	Audit completed up to the financial year-	Audit completed up to the financial year-	Audit completed up to the financial year-

21. Collection of Tax

Panchayat		Demand	Collection	Balance
	Property tax			
	Profession tax			
	Entertainment Tax			
	Advertisement Tax			

22. An Analysis of Functioning of Grama Panchayats - Strengths and Weaknesses

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Annexure 8.4:

State Level Status Report

[See Para 8.1.4.(i)]

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1. Introduction

      Aims and Objectives

      Hierarchial position

      Staff strength

2. Status of Performance Audit

District	MonthlyAudit Completed up to	Monthly Audit Report prepared up to	QuarterlyAudit Reports prepared up to

3. Status of Action points clearance

District	Action points pending as OB	Action points proposed during the current year	Total Action points	Action points cleared	Action points pending

4. Status of Quarterly Meetings conducted for presentation of DLSR

District	Number of Quarterly meetings conducted by PAO

5. Status of Score obtained by Panchayats

      Give details of best performing panchayats

      Give Data on Percentage of score at District level

6. BestPractices

      Give description of model practices/projects observed

7. Service Delivery Status-Service delivered (List of items as per right to service and Citizens charter may be added)

Item	TVM	KLM	PTM	ALP	KTM	IDK	ERN	THR	PAL	MAL	KOZ	WYD	KNR	KSD

8. Training Programmes Conducted

District	No. of training Programmes conducted

9. Status of Civil Registration

Panchayat	No. of births registered	No. of deaths registered	No. of common marriages registered	No. of hindu marriages registered

10. TQM and ISO Certification

District	No. of Panchayats having	
	TQM	ISO Certification

11. Online service Delivery status

District	online service item 1	online service item 2	online service item 3	online service item 4
	No. of panchayats where online service delivery facility available	No. of panchayats where online service delivery facility available	No. of panchayats where online service delivery facility available	No. of panchayats where online service delivery facility available

12. Computerisation

District	Name of software	Name of software	Name of software	Name of software	Name of software	Name of software
	No. of Panchayats where functioning					

13. Annual Plan implementation-Expenditure-District Level Percentage of Expenditure

District	Gl	SCP	TSP	KLGSDP	MG-R	MG-NR

14. Social Security Pension

District	No. of OAP beneficiaries	No. of WP beneficiaries	No. of DP beneficiaries	No. of ALP beneficiaries	No. of UMW above 50 years beneficiaries	No. of Unemployment allowance beneficiaries

15. Grama Sabhas

	District

16. Financial misappropriation/Serious Audit Observations detected

Panchayat	Brief description of observation	Remedial measures taken

17. Special Audits conducted by Performance Audit Wing
(A description with sufficient data may be incorporated)

18. Accounting

District	No. of Panchayats who submitted AFS within the time	No. of Panchayats who received unqualified certificate

19. Status of Local Fund Audit-No of Panchayats to be given

District	Audit completed up to the financial year-	Audit completed up to the financial year-	Audit completed up to the financial year-	Audit completed up to the financial year-

20. Status of Accountant Generals Audit

District	Audit completed up to the financial year-	Audit completed up to the financial year-	Audit completed up to the financial year-	Audit completed up to the financial year-

21. Collection of Tax

District		Demand	Collection	Balance
	Property tax			
	Profession tax			
	Entertainment Tax			
	Advertisement Tax			

22. An Analysis of Functioning of Grama Panchayats - Strengths and Weaknesses

Annexure 8.5
Format for furnishing details to SPAO for preparation of SLSR
(see paras 8.1.4 (iii))

Name of panchayat	Nature of irregularity / misappropriation detected	Reference of Performance Audit Report	Action taken	Remarks

Place   :   Name, Designation and Signature
Date   :   of the Concerned Office