

MONTH SELECTION MEMO FOR THE MONTH OF April, 2022

(Refer Note - I below Para V.I of the Office Manual)

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Audit Staff working in field are directed to select the following months for the detailed check of accounts to be taken up for audit during the month 04/2022. In the event of non-receipt of fresh month selection memo by the end of the month further instructions should be sought from the directorate. If there are solid grounds for taking up the audit of any other months(s), the same may be intimated immediately giving reasons in support thereof, for obtaining orders from the Directorate.

(I) **UNIVERSITIES & BOSE HARYANA (Modified Schemes) the following months may be selected where period of audit is quarter ending.**

| Sr. No. | Year | Ist Quarter | IInd Quarter | IIIrd Quarter | IVth Quarter |
|---------|---------|-------------|--------------|---------------|--------------|
| 1 | 2009-10 | - | 7/2009 | 10/2009 | 1/2010 |
| 2 | 2010-11 | 4/2010 | 9/2010 | 12/2010 | 3/2011 |
| 3 | 2011-12 | 6/2011 | 8/2011 | 11/2011 | 2/2012 |
| 4 | 2012-13 | 5/2012 | 9/2012 | 12/2012 | 1/2013 |
| 5 | 2013-14 | 4/2013 | 8/2013 | 11/2013 | 3/2014 |
| 6 | 2014-15 | 6/2014 | 7/2014 | 10/2014 | 2/2015 |
| 7 | 2015-16 | 5/2015 | 8/2015 | 12/2015 | 3/2016 |
| 8 | 2016-17 | 6/2016 | 9/2016 | 10/2016 | 2/2017 |
| 9 | 2017-18 | 4/2017 | 8/2017 | 12/2017 | 1/2018 |
| 10 | 2018-19 | 5/2018 | 9/2018 | 11/2018 | 2/2019 |
| 11 | 2019-20 | 6/2019 | 7/2019 | 12/2019 | 1/2020 |
| 12 | 2020-21 | 5/2020 | 8/2020 | 10/2020 | 3/2021 |
| 13 | 2021-22 | 4/2021 | 9/2021 | 11/2021 | 2/2022 |

(II) **ZILA PARISHADS, P.S., HRDF ADMINISTRATION BOARD, HRDF MKT. C., HRDF P.S. AND HRDF (XEN) PANCHAYATI RAJ ACCOUNTS (AUDITABLE ANNUALLY):-**

| | | | | |
|---|------------------------------|--------------|------|------|
| 1 | Where the period of audit is | 4/18 to 3/19 | 4/18 | 2/19 |
| 2 | -do- | 4/19 to 3/20 | 9/19 | 2/20 |
| 3 | -do- | 4/20 to 3/21 | 6/20 | 2/21 |
| 4 | -do- | 4/21 to 3/22 | 5/21 | 3/22 |

(III) **DATES FOR TEST CHECK OF INCOME: - HRDF (MKT C. 25th to 30th of the month selected for detailed check.**

(IV) **GRAM PANCHAYAT ACCOUNTS (AUDITABLE ANNUALLY).**

| | | | | |
|---|--|-----------|------|------|
| 1 | Where the period of audit is | 2021-2022 | 4/21 | 3/22 |
| 2 | -do- | 2020-2021 | 6/20 | 3/21 |
| 3 | -do- | 2019-2020 | 9/19 | 1/20 |
| 4 | -do- | 2018-2019 | 5/18 | 2/19 |
| 5 | -do- | 2017-2018 | 8/17 | 3/18 |
| 6 | Additional Month in case audit period exceed 5 years | | | |

(V) **COLLEGES, SCHOOLS, INDUSTRIAL INSTITUTIONS & Other Miscellaneous Accounts (Auditable Biannually).**

| | | |
|---|--|---------------|
| 1 | Where the period of audit is 4/21 to 3/22 | 08/21 & 03/22 |
| 2 | Where the period of audit exceed 15 months But does not exceed 18 months | 11/20 |
| 3 | Where the period of audit exceed 18 months but does not exceed 24 months | 4/20 |

NOTE:-

- In case approved months do not fall within the period of audit, necessary sanction for selecting other months should be obtained.
- Sometimes Auditors leave the previous periods un-audited because selected months relevant to the period in question are not indicated in the month's selection memo. This is not correct and any such lapse would be viewed seriously.
- Foot notes as per Head Office Order No. XV(16)Vol. II/33 dated 17.01.07 for time allotment may also be adhered to.
- Month Selection Memo also available in office website i.e., localauditry.gov.in
- All accounts/items not covered in Modified Audit Scheme will be Governed by the provisions of office manual.

Dated Panchkula
The 19th March, 2022

Endst. No. III(282)LAD/MSM/2022/ 175

A copy forwarded to the following for information and necessary action:-

- All the JD/DD/RAO/SA and Panchayat Auditors in the State.
- Nodal Officer IT/Supdt. (PR) and all P.A. of Programme Branch in H.O. Panchkula.

Sd/-
RAJESH KUMAR GUPTA
DIRECTOR,
LOCAL AUDIT HARYANA

Dated: 17-3-2022

[Signature]
Deputy Director
For Director, Local Audit Haryana
Panchkula

16/3/22