

INSPECTION DRILL
FOR
INSPECTING THE SUP-OFFICES UNDR PCDA (BORDERS) ORGANISATION

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PART – I

1. Name of office
2. Name of Officer in-charge
3. Name of Inspection officer
4. Names of Inspecting Party
5. Authorized strength
6. Posted Strength
7. Last inspection carried out
8. Present inspection carried out

PART II

1. No. of objections raised during last inspection
2. No. of objections settled during last inspection

PART – III

1. **Contract Agreement**

During the inspection of Accounts Office, select some contract agreements which are in the custody of Accounts Office and see that :

- (i) An Index letter and a serial number has been allotted to the contract agreement.
- (ii) All the pages are serially numbered.
- (iii) Total number of pages comprising the contract have been noted on page 1 of the Contract Agreement.
- (iv) The contract has been concluded on the standard form
- (v) The rates are lowest keeping in view of the efficiency of services and supply, etc.
- (vi) General conditions of Contract (IAFW 2249) or other similar forms are actually attached with the contract.

- (vii) The documents attached to the contract are original. If the contractor has been exempted from payment of Security Deposit, the sanction of CE (P) exists.
- (viii) The contract has not been made by or on behalf of a minor.
- (ix) The contract has been signed by a contractor himself or a person duly authorized on his behalf.
- (x) Where the contract has been signed by a person other than the contractor, he holds the valid power of attorney authorizing him to do so.
- (xi) The power of attorney has been executed and authenticated by a Notary Public or a Judge Magistrate of a Court.
- (xii) The pages of the contract are not illegible. If there are illegible pages, clear copies duly signed by both the parties have been called for and attached with the contract agreement.
- (xiii) The following have specifically been signed :
 - (a) All corrections
 - (b) Any additional entry made on any page of the existing printed form
 - (c) Deletions or alterations if any
 - (d) The page numbers of all the annexures.
- (xiv) The blank spaces are either filled in or a line is drawn.
- (xv) Adm. Approval has been accorded for the work and authority according Adm. Approval is competent to issue the same.
- (xvi) The work sanctioned is an authorized work and is covered under rules.
- (xvii) Technical sanction has been accorded by the Competent Engineer Authority.
- (xviii) The amount of technical sanction falls under the powers of the officer according technical sanction.
- (xix) Where the contract is based on drawings and specifications, these are attached with the contract agreement.
- (xx) The amount of the contract does not exceed the amount of Adm. Approval and Technical Sanction plus its tolerance limit of 10%.
- (xxi) The time limit for the execution of the contract is clearly stated.
- (xxii) Confirmation regarding availability of funds to meet the expenditure is given.
- (xxiii) In case the rates in figure and words differs, the rates in words have been considered.
- (xxiv) Where the contractor has changed his rates by letter or telegram before opening of the tenders, it has taken into consideration or not.
- (xxv) The rates including the % above or below the schedule are expressed in words as well as in figures.
- (xxvi) Specific provision for arbitration is provided in the contract agreement.
- (xxvii) The contract does not include uncertain or indefinite liabilities for either side.

2. SCRUTINY OF AMENDMENTS TO CONTRACT AGREEMENTS

During the inspection of the Accounts Office, it will be seen that :

- (i) The amendments are in proper forms and have been signed by both the parties to the contract agreement.
- (ii) The amendments have not been made after the contractor has signed the final bill.
- (iii) No amendment has been made after the expiry of minor works, maintenance services, supplies, etc.
- (iv) If the amendment involves enhancement of contract rates, sanction of next higher authority and concurrence of CDA was obtained.
- (v) If the amendment involves enhancement of rates, justification are given in advance.

3. SCRUTINY OF DEVIATION ORDERS

During the inspection, it will be seen that :

- (i) The Deviation Order is within the terms of contract and has not the effect of changing the scope of contract;
- (ii) The work ordered on the Deviation Order is contingent upon the work already defined in the contract agreement.
- (iii) The Deviation Order has been issued in writing before the commencement of work on IAFW – 1823 (Revised)
- (iv) The Deviation Order bears a consecutive serial number.
- (v) Prior approval in principle to the DO was obtained from the Accepting Officer or by the Officer to whom the powers have been delegated.
- (vi) The DO has been signed by the contractor in token of his having concurred in.
- (vii) Brief description of work ordered is given against Col.I of the DO (IAFW 1823®):
- (viii) The DO is supported by details of work.
- (ix) Firm rates have been inserted in the DO.
- (x) All the special rates (star rates/proportional rates) have been checked by the SW not below the rank of AEE authorized by the CE.
- (xi) Pro-rata rates if an adopted, the same have been checked by SW/AEE and approved by CE.
- (xii) The total value of work ordered is arithmetically correct.
- (xiii) The DO has not exceeded the amount of AA and TS beyond the permissible limit.
- (xiv) The limit of deviation laid down in the contract is not exceeded.
- (xv) The DO has been approved by the officer who has accepted the contract.\

- (xvi) Large number of items has not been included in the DO unless these are closely related to one or other.

4. **SCRUTINY OF SPECIAL CONDITIONS OF CONTRACTS**

It will be seen that :

- (i) The Govt. has not committed to any additional/uncertain liability on account of any conditions having been given by the contractor.
- (ii) The legal aspects of the contract have been considered where contractor has given his own conditions and designs etc.
- (iii) The clauses in the special conditions, etc. are not in contravention of the printed conditions or of an unusual nature.
- (iv) If the water has been supplied from Govt. Sources, the exact number and location of points from which supply will be made have been specified in the special conditions.
- (v) Specific condition is inserted in the "special conditions" regarding supply or electricity to the contractor specifying the prescribed rates at which recovery is to be effected and the points from which it will be supplied.

5. **MAINTENANCE OF CONTRACT LEDGER**

During the inspection, it will be seen that :

- (i) Separate folios have been opened to cover all the transactions in respect of each contract.
- (ii) Any transaction relating to RARs/Final Bills for the material supplied and T&P hired to a contractor has been posted in the ledger.
- (iii) In the case of only final payment made to contractor a separate ledger folio has been opened.
- (iv) The ledger has been closed and balanced on monthly basis.
- (v) The balance of account in the ledger tallies with the balance detailed in the construction accounts.
- (vi) The claims of Advance payment (RAR) paid to the contractor; the ledger has accordingly been posted and debited against the contractor.
- (vii) The value of stores issued on T & P hired to a contractor on the authority of USR (Unstamped Receipt) has been debited in the account of contractor and properly posted
- (viii) The cost of any loss, damage, etc. other than due to fear, wear and tear, together with transportation and other incidental charges has been recovered from the contractor.

- (ix) Credit entries in the ledger are made with reference to the value of work done as shown in the final bill including the cost of material/stores supplied by the contractor.
- (x) Final bill has been checked properly and passed; the same will be entered in the contractor's ledger.
- (xi) A set of folios of contractor's ledger has been reserved for keeping notes of attachment orders issued by the Courts or finds inflicted upon them. Recoveries effected as been noted in the folios and signed by the AAOs/AO concerned.
- (xii) Before the accounts of a work are closed any recoveries due from or payments due to the contractor in connection with the work have been reflected in the contractor ledger.

6. CONSTRUCTION ACCOUNT

During the inspection of Accounts Office, select some Construction Accounts and check that :

- (i) Construction Accounts are maintained by Accounts Offices on BRDB Form 26A, 26B, 26C and 26 E for each work. Separate folio has been maintained for each job.
- (ii) In the outer sheet no. and date of Administrative Approval, No. and date of Technical Sanction, Dates of Commencement of works, Head of Account, Job No., Amount of Adm. Approval, Amount of TS, Date of completion, Date of submission of CR Part A, Date of sanction CR Part B, Completion Cost has been properly posted.
- (iii) P &A of Service personnel and GREF officers/personnel post/debited in the Construction Accounts.
- (iv) TA/DA Rly warrants expenditure to GREF Personnel has been debited to the job concerned and nothing is pending in the Accounts Office for debit.
- (v) Payment made to casual labour has been debited to the relevant job.
- (vi) Expenditure on account of POL, Ration and Cat 'B' stores including transportation has also been debited to the relevant jobs with delay.
- (vii) Usage rates on account of Plant and Machinery has also been debited to each job and posted in the Construction Account.
- (viii) Sanctions and allotments have been noted in the Construction Accounts and agree with those included in the Register of AA and Allotment.\
- (ix) Expenditure has not exceeded the sanctioned amount.
- (x) Liabilities have been correctly posted in the construction accounts.
- (xi) Liabilities are cleared from Construction Accounts as and when the payment of bills/supply orders is made to the contractor.

- (xii) Running total of each entry on each page has been completed and correctly forwarded to the next page folio.
- (xiii) Bills and vouchers posted in CA have been correctly allocated.
- (xiv) Construction Accounts are closed as soon as possible after completion of job.

7. **REGISTER OF ADMINISTRATIVE APPROVAL**

During the inspection it will be seen that :

- (i) The register has been maintained, fly leaf instructions pasted and all the pages are serial numbered.
- (ii) Administrative approval has been accorded by the competent authority concerned and is recorded in the register and initialed by the AAO/AO.
- (iii) All letters conveying revised administrative approval has been linked with the original approvals and recorded in the register with dated initials.
- (iv) 'Separate files for each job has been opened.
- (v) Separate registers have been maintained for each year.
- (vi) Separate pages have been allotted to each Adm. Approval.
- (vii) Copy of Adm. Approval has been endorse to PCDA Border Roads. Observations if any received from Main Office Account Office has taken up the matter with the Executives promptly.
- (viii) In case expenditure on any service exceeds the amount of Adm. Approval by more than permissible limit, revised AA has been obtained prior to incurring further expenditure and endorsement has been made in the register under dated initials.

8. **REGISTER OF TECHNICAL SANCTION**

During the inspection, it will be seen that :

- (i) Register is maintained in proper format.
- (ii) All pages are numbered and fly leaf instructions pasted in the register.
- (iii) Amount of Technical sanction has been entered in the register.
- (iv) Technical sanction has been accorded by the Competent Engineer Authority and amount does not exceed beyond his powers.
- (v) Amount of TS has not exceeded the AA.
- (vi) If more than one TS has been accorded against one AA, the same has been recorded in the register and serial number wise. All the entries have been initialed by the AAO/AO.
- (vii) Copy of TS has been sent to Main Office, the matter has been taken up with Executives.

- (viii) TS has been accorded by Competent Engineer Authority before calling for tenders or commencing the work.
- (ix) The TS for maintenance works is accorded on BRDB Form No. 20.
- (x) The designs of bridges having a water-way of 30 meters and above have been technically approved by DGBR.
- (xi) In case revised TS is accorded, it will be checked that :
 - a) The variation between the amount of TS and actual expenditure is due to change of designs/drawings/specifications.
 - b) Administrative Approval is also revised and funds allotted are at variance.
 - c) Reduction in expenditure is due to reduction in the scope of work.

9. **FINANCIAL CONTROL ON SANCTIONED JOBS FOR EXECUTION**

During the inspection, it will be seen that :

- (i) Accounts Office is complying with the instructions issued regarding financial control on sanctioned jobs for execution during the financial year.
- (ii) Estimate for each job as administratively approved by the competent authority is not exceeding beyond the permissible limit.
- (iii) No liability or expenditure is incurred until funds to meet it are available.
- (iv) Funds have been expended only on the item of work for which they are allotted.
- (v) Funds allotted for the year have not been exceeded.

10. **EXECUTION OF WORKS SERVICES – LIABILITIES**

During the course of inspection, it will be seen that:

- (i) The register has been maintained, fly leaf instructions pasted and all the pages are numbered.
- (ii) P&A of GREF Officers/Personnel, Service officers/Personnel if have not been adjusted in the same month, the same has been recorded in the register.
- (iii) Unadjusted FTCR/MO Commission and Railway Warrants and Credit Notes issued against a particular job are also recorded in the register on monthly basis.
- (iv) Immediately after the supply orders are placed for POL and Cat 'B' stores have been recorded in the liability register.
- (v) Non adjustment of Departmental charges and usage rates has also been entered in the register on monthly basis.

- (vi) Ration obtained from ASC and not debited to job are also recorded as liability in the liability register
- (vii) Separate registers for GS works, Agency Works, Defence Works and Deposit Works are being maintained in Accounts Office. It will be seen that expenditure and liability against a job do not exceed the allotment for the job.
- (viii) Liability report on firm liabilities i.e. unadjusted CP vouchers on account of Cat 'B' stores, POL, Payment Issue Vouchers received from ASC/Factories, Railway Warrants/ credit notes is being sent to Main Office by Accounts Office in time.
- (ix) In the liability register of Deposit Works, it will be seen that detail of job sanctioned and amount deposited, particulars of the TR no. and month of compilation are being noted against deposit regularly/monthly basis.
- (x) In the case of Defence Works, it will be seen that the expenditure has been booked on monthly basis to the relevant heads of Defence Services, Estimates.

DEPOSIT WORKS

- (i) Register is maintained as per proforma and all the pages are numbered and fly leaf instructions pasted.
- (ii) All the columns are complete in respect of deposit work.
- (iii) Monthly Expenditure Statement is being received from the executive authorities and posted in the register.
- (iv) Expenditure is not exceeding against the deposit made by agency/department concerned.
- (v) In case the expenditure has been exceeded against the deposit made, the matter will be taken up by the AO office with Executives and agency/department and only after receipt of fresh deposits the work has been executed.
- (vi) Fresh deposits have been entered in the Deposit Register.
- (vii) All the entries have been initiated as and when recorded in the register by the AO/AAO.
- (viii) Register is being submitted to the AO on due date and report sent to Main Office on the due date.

12 SECURITY DEPOSIT REGISTER

While carrying out the inspection of Accounts Office, it will be seen that :

- (i) Security Deposit Register has been maintained properly, all pages are numbered and fly leaf instructions pasted in the register.

- (ii) All the security made/deposited by the contractor in the shape of FDRs/Bank Guarantee have been entered against each contract in the register and kept in safe custody.
- (iii) Period of contract/work has also been indicated in the register.
- (iv) Security Deposit has been released to the contractor only on receipt of the completion certificate/expiry of maintenance period if any given by the executives.
- (v) On receipt of No Demand Certificate/No claim certificate, the security deposit has been released to the Contractor.
- (vi) It will be checked that if any govt. dues are outstanding, the same have been recover from the amount deposited by the contractor and entered in the Security Deposit Register.

13. VETTING OF SUPPLY ORDERS

During the inspection, will be seen that :

- (i) Items/stores purchased were of essential emergent requirement.
- (ii) Stores purchased from open market after obtaining the quotations and lowest has been accepted.
- (iii) The local purchase stores have been consumed within three months from its purchase.
- (iv) If stores have been purchased from open market, Non-availability certificate was obtained from Base Depot and quotations were called for group of item category wise like water supply items, electrical items, etc.
- (v) Supply order register is being maintained and all the pages are numbered and fly leaf instructions have been pasted in the register.
- (vi) Supply orders after vetting have been entered promptly in the Supply Order Register.
- (vii) Supply orders have been noted as liability in Construction Accounts and the same were liquidated from Construction Accounts as and when the payment cleared.

14. REVENUE LEDGER AND ISSUE OF L. FEE BILLS

During the inspection, the following points will be seen :

- (i) Revenue ledger is being maintained neatly and properly.
- (ii) Pay Cols. are complete in all respects.
- (iii) Occupation/vacation returns as and when received from executives have been posted in the RL properly in the relevant columns.

- (iv) Electric and water charges statements received have also been posted in the RL.
- (v) License Fee Bills prepared promptly at least by monthly and sent to the PAO concerned for recovery etc.
- (vi) Acknowledgement have been watched and entered in the RL.
- (vii) Refund if any due has been afforded at the earliest to the officer/individual concerned.
- (viii) Objections raised on irregular payments are correct.
- (ix) Rent Assessment Statements are properly entered in the relevant col. Of RL and revised after every 5 years by the Executive Authorities.
- (x) Outstanding on account of L. Fee Bills, in cases where acknowledgements are not received from PAOs are correctly rejected in the Monthly/Quarterly reports sent to higher authorities.
- (xi) Report regarding defective water/electric meters noticed during audit of meter books rendered to the executive authorities and follow up action watched.

15 **BILLS FOR HIRED BUILDINGS/LAND**

It will be seen that :

- (i) Sanction of the CFA to the hiring of buildings/land has been received with reference to the details in the register of sanction.
- (ii) Certificate of reasonableness of rent from the civil authorities has been attached.
- (iii) The rates charged are correct with reference to the sanction.
- (iv) The period for which the claim has been made is covered by the sanction.
- (v) The lease agreement has been executed.
- (vi) The last charge and month has quoted on each bill submitted by the land lord.
- (vii) A stamped receipt is attached wherever necessary.
- (viii) CE has not hired accommodation for his own office or residence.
- (ix) Period for which the claim has been preferred not paid earlier.
- (x) 'Entered in the relevant register and after making the payment necessary endorsement has been made in the register against the bill and initialed by the AAO/AO concerned.
- (xi) All the pages of the register are numbered and fly leaf instructions are pasted.
- (xii) The register has been reviewed on monthly basis and put up to AO once in a month.

16. **REGISTER OF MEASUREMENT BOOKS**

It will be seen that :

- (i) Register has been maintained and fly leaf instructions pasted and all the pages are serially numbered.
- (ii) All measurement books issued to Executive Authorities are controlled/entered in the register.
- (iii) Loss of MB has been investigated by proper constitution of board of officers.
- (iv) All the columns of register are properly completed.
- (v) Completed MBs are returned to Accounts Office by the Executives and recorded in the register.
- (vi) Proper handing over/taking over is made between incoming and outgoing Accounts Officers.

17. **CONTRACT BILL (FINAL)**

During the inspection, it will be seen that :

- (i) Register has been maintained properly, neatly and on proper format.
- (ii) Fly leaf instructions are pasted in the register and all the pages are numbered.
- (iii) BR no. and date has been allotted to each final bill and entered in the register on the same date or on the next working day.
- (iv) The bill is on the proper form and supported with the following documents :
 - (a) Technical check by ASW (Assistant Surveyor or Works) with certificate.
 - (b) RARs already paid has been adjusted in the final bills.
- (v) Income Tax has been recovered at sources.
- (vi) The bill has been signed by the contractor on page no. 1.
- (vii) Rates/pricing of abstracts have been properly checked by the AO/AAO.
- (viii) All outstanding demands against the contractor have been recovered through the final bill.
- (ix) Final bill has not been returned in peace-meal observations.
- (x) Cost of stores issued to the contractor for use in the contract has been recovered from the final bill.
- (xi) Hire charges for T&P issued on loan to the contractor have also been recovered.
- (xii) All the payments made to the contractor have been noticed in the contractor ledger.
- (xiii) All alterations or cuttings in the bill has been signed by the contractor and Engineer-in-Charge.
- (xiv) Recovery of water and electricity charges have been effected in case the same has been indicated in the contract agreement.
- (xv) Copies of terms and conditions are enclosed.
- (xvi) There is no deliberately and intentionally delay in clearing the bill in case the bill is proper order with the relevant documents.

- (xvii) After clear the bill, necessary documents have been sent to Executive Authorities without any delay.
- (xviii) All the entries have been signed by the AO/AAO concerned.
- (xix) Clearance of bill has been indicated in the Bill Register and signed by the AAO/AO concerned.

18 **PAYMENT OF SUPPLIER'S BILL AGAINST LOCAL PURCHASE OF STORES**

- (i) All the bills are entered in the Bill Register and BR No. and date given to each bill.
- (ii) Bills are duly supported with the following documents :
 - (a) Copy of the original supply order
 - (b) In case of extension of time for supplying material, sanction of competent authority for grant of extension of time is enclosed.
 - (c) Dealer's bill duly pre-receipted in duplicate has been received.
 - (d) Copy of CRV against stores taken on charge is enclosed.
 - (e) Endorsement has been made on the CRV regarding verification of credits of stores taken on charge by Accounts Office.
 - (f) Bill has been passed promptly for payment and cash book item no. and date has been endorsed on the bill.
 - (g) Necessary endorsement of passing the bill with amount has been indicated in the relevant register with initials of the admitting officer.
- (iii) There is no delay for sending the requisite documents to the executives.

19. **RAR BILLS**

During the inspection, it will be seen that

- (i) Bills have been allotted BR NO. and date and entered in the relevant register.
- (ii) Fly leaf instructions pasted and page numbers are given to each page.
- (iii) CRV has been attached with the RAR Bill
- (iv) The bill has been signed by the contractor and executives.
- (v) Earnest money deposited and in case no deposit has been made, the amount has been deducted from first RAR
- (vi) After passing the bill the necessary endorsement has been made in the register and payment made to the contractor through Cross Cheque.

20. **PAYMENT OF MUSTER ROLLS**

During the inspection, it will be seen that :

- (i) All the paid muster rolls will be reviewed to ensure that payments have been made with reference to rules specially taking into consideration the sanction for engaging CPL as well as with reference to Daily Labour Reports submitted by the executives.
- (ii) Sunday benefit has not been given to those CPL who have not worked for six consecutive days in a week.
- (iii) Muster Rolls have been properly prepared, initialed by supervisor daily and weekly by Incharge of the division.
- (iv) After passing the bill, the same has been entered in the BR register which is being maintained in AO office and no. and date allotted.
- (v) No delay occurs in clearing the bill and the same has been sent to the unit concern on the same day otherwise next working day positively for making payment. Entry to this effect will be made in the register.

21. **DEMAND REGISTER**

- (i) Register is maintained properly and all the pages are numbered.
- (ii) Fly leaf instructions pasted in the register.
- (iii) Acknowledgement received from PAO (GREF) have been posted in the DR.
- (iv) Demands have been cleared after adjustment of personal claims.
- (v) Monthly list of outstanding demands prepared and posted on the back page of the Demand Register.

22. **CLAIMS PERTAINING TO GREF EMPLOYEES**

(A) **Ty. Advance / Ty Withdrawal-GPF-**

- (i) GPF** Register for ty. Advance/ ty. Withdrawals is being properly.
- (ii) Fly leaf** instructions pasted.
- (iii)** Page nos. are given on the register.
- (iv) All the ty. Advances/ty. Withdrawals made to employees till the date of commencing the inspection are entered in the register.
- (v) Payment made to GREF employees out of Imprest has been intimated to PAO GREF and recorded in the register.
- (vi) Acknowledgement received back of having the intimation received from AO office in PAO (GREF) and recorded in the register.

(B) **TERMINAL CLAIMS**

- (i) All the Ty. Claims i.e. pension/gratuity/encashment of leave/CGEIS payment, etc. received in AO's Office are entered in the respective/relevant registers and BR No. and date given to each bill.
- (ii) All the registers are page numbered and fly leaf instructions pasted.
- (iii) All the bills after proper scrutiny have been cleared promptly.
- (iv) In the case of retirement personnel, all the documents have been received in AO's office seven months in advance and AO office has sent the papers to CCDA (P) Allahabad six months in advance.
- (v) Leave account is correct and payment of leave encashment made with reference to leave balance in the account of employee.

23. **TA/DA/LTC CLAIMS**

- (i) Bills are entered in the relevant registers with BR No. and date on day to day basis.
- (ii) Necessary casualty i.e. DO Part II O.O availing LTC for the block year of two years or 4 years as the case may be has been published and attached with the bill.
- (iii) Prior intimation for availing LTC has been given by the individual and leave applied for availing LTC has been sanctioned.
- (iv) Required tickets have been attached in support of claim.
- (v) In the case of loss of tickets, necessary waive sanction accorded by the competent authority is attached.
- (vi) Claim has been countersigned by the competent authority.
- (vii) Claim has been signed by the individual and revenue receipt affixed on the claim.
- (viii) Claim has been submitted within the stipulated time.
- (ix) In case of TA/DA claim, move sanction is attached.
- (x) After passing the bills, entry has been made in the relevant register and demand if any will be liquidated and necessary documents sent back to unit without delay.

24. **MESS MAINTENANCE ALLOWANCE CLAIMS**

- (i) MMA Register is properly maintained and fly leaf instructions are pasted.

- (ii) All the pages are numbered.
- (iii) It will be seen that payment is made on quarterly or on monthly basis.
- (iv) Payment is made on authorized strength as per rates applicable.
- (v) If officer is on temporary duty for more than one month, no MMA has been drawn against the officer.
- (vi) Bill received from the executives is duly countersigned by the competent authority indicating the authorized strength of the officers on the body of the claim.
- (vii) Water and Electricity charges have been recovered from the MMA claim before it passing.
- (viii) Sanction of the Mess exists.
- (ix) MMA has not been claimed in respect of any other unit/formation.
- (x) After passing the bill, the same is entered in the register and dated initialed against the bill are on the register.
- (xi) There was no delay in forwarding passed bill to the appropriate authority.

25. **TRANSFER ENTRY REGISTER**

- (i) The register is being maintained and fly leaf instructions are pasted.
- (ii) All the pages are numbered.
- (iii) Register has been reviewed monthly by the Head of the Office.
- (iv) Each entry made in the register has been signed by the AAO/AO.
- (v) For every transfer entry, there should be either an authority of transfer voucher or an order received on any document i.e. contractor bill, etc.
- (vi) The items wrongly classified in accounts both in respect of revenue and expenditure head, the same have been corrected before the accounts of the year are finally cleared.
- (vii) Correctness or otherwise of the TEs are to be ensured by the AAO/AO before inclusion in the Punching Media.
 - (viii) Credit of stores has been verified before carrying out adjustment through TE and funds against the jobs are available.

(ix) `Income debits, i.e. TBOs/DID/CID schedules, CP Vouchers, etc have been recorded in the respective registers and promptly adjusted through the TE register.

26. **CHARGED EXPENDITURE**

- (i) Register has been properly maintained with all the relevant cols. And page numbers have been given in the register.
- (ii) Fly leaf instructions are pasted in the register.
- (iii) No expenditure has been incurred without prior approval of GOI/PCDA BR during the financial year.
- (iv) For each case of charged expenditure, separate entries have been made in the register.
- (v) Register is being submitted to AO once in a month.
- (vi) After making the entry of the case. Head of the office has initialed against the entry and sanction no. will be indicated in the register against the entry.
- (vii) Accounts Office has taken up the matter with the executive authorities for allotting the funds under the charged expenditure head.

27. **LOSS STATEMENT**

- (i) Register is being maintained properly, fly leaf instructions posted and all the pages are numbered.
- (ii) In the audit report for regularization of loss, it has been indicated that loss is of cash or stores and whether it is due to theft fraud or neglect.
- (iii) In the case of loss is due to theft fraud, the remarks of the Court of Inquiry have been kept into consideration while rendering the audit report.
- (iv) There is no delay in giving the audit report.
- (v) Pricing of the loss has been checked and found correct by the AO Office and necessary endorsement has been made.
- (vi) Loss has been regularized by the competent authority or not
- (vii) After regularization of loss, the same has been deleted from the register and AO/AAO concerned has dated initialed or not.

28. **SUSPENSE REGISTER**

- (i) Register has been maintained head wise i.e. 0/018/64, 0/017/02, 0/017/05 etc.

- (ii) Separate pages have been allotted to each code head to record transactions, for payments paid/receipts.
- (iii) Monthly posting in the suspense register has been made with the compilation and the balance at the end of the year reconciled with the ledger balance.
- (iv) Total figures compiled during the year under each head has been furnished annually by the AAO/AO to the Main Office for incorporating in the Review of Balances.

29. **CP VOUCHERS REGISTER**

- (i) Register is being maintained in proper format and page numbers have been given in the register. Fly leaf instructions are pasted in the register.
- (ii) Vouchers have been entered in the register with serial no and date.
- (iii) Vouchers of advance payment has been entered in one page and 2% balance payment has been entered against 98% payment.
- (iv) It will be seen that the vouchers have been allocated with Job No. and code head.
- (vi) There is no delay in forwarding the vouchers to executive for acceptance and allocation after credit verification.
- (vi) After receiving back the same has been adjusted through PM.
- (vii) Acknowledgement of receiving the vouchers have been sent to Main Office without any delay.

30. **INWARD TBOs**

- (i) Inward TBOs are being entered in the register day to day basis.
- (ii) These have been promptly forwarded to the Executive authorities for acceptance and allocation.
- (iii) After receiving back and Inward TBOs duly accepted and allocated these have been adjusted and entry made in the Inward TBO Register.
- (iv) Reminders have been issued to Executive Authorities where Inward TBOs are pending

31. **OUTWARD TBOs**

- (i) Outward TBO register is being maintained and leaf instructions have been pasted in the register.
- (ii) All the outward TBOs have been entered in the register.
- (iii) Originating TBOs alongwith its connected documents/vouchers viz stores issued etc. have been forwarded to the AO concern for acceptance and adjustment in time.
- (iv) As soon as received back from AO with acceptance and adjustment, the TE no and month has been recorded in the TBO register in time.
- (v) Reminders have been issued where AO concerned have not taken action.
- (vi) List of outward TBOs which have not been entered will be prepared by the I O Team.

32. **DID SCHEDULES**

- (i) Entered in the register.
- (ii) Properly passed on the EAs for acceptance and allocation
- (iii) After receiving back duly accepted and allocated from Executive Authorities, these have been adjusted against head indicated by the EAs. TE No. and month recorded in DID Schedule after its adjustment.

33. **MONTHLY EXPENDITURE STATEMENT**

- (i) Monthly Expenditure statement is prepared on the requisite proforma and submitted on due course.
- (ii) Expenditure reflected in MES tallies with that booked in Monthly PM and in case there is any variation, suitable reasons have been given in the remarks col.
- (iii) Budget allotment has been shown against each Major head to ensure that expenditure does not exceed their budget allotment. Expenditure is exhibited on GS Works, Deposit/Agency Works and the P & A separately as boosed in the PM. Receipts on account of auction, rent, etc are sown separately in the MES against capital and revenue works.

34. **REVIEW OF PUNCHING MEDIA**

- (i) Project code and sectional code nos have been indicated on the top of Punching Media.
- (ii) Amount compiled against different code heads tally with the figures shown in the MES and MER.

(iii) No fictitious code head has been operated and if operated and observation received from the Main Office, rectification has been carried out in the Punching Media in hand.

35. PUBLIC FUND CASH BOOK

(i) All the payments received in the shape of Payment Authority from JCDA BR/PCDA BR against P&A, TA, LTC, TUITION Fee, Medical Claims etc are being entered in the PF Cash Book on day to day basis and initialed.

(ii) Disbursement made to staff recorded in the PF Cash Book.

(iii) All entries will be initialed by the Officer In charge.

(iv) All the undisbursed amount will be indicated in the summary in the PF cash book itself.

36. OBJECTION STATEMENTS

(i) After completion of audit, objection statements have been issued within 7 working days to the unit concerned.

(ii) All the objections so raised/settled are entered in the APR against particular unit and period.

(iii) Reminders issued to unit to furnish replies at the earliest if the replies are not forthcoming.

(iv) All the objected vouchers have been filed with objection statements.

(v) Audit Progress Register is being maintained.

37. LOCAL AUDIT OF STORES

Local audit has been carried out as per local audit programme approved by JCDA (BR). Proper completion report has been rendered from the period of audit since completed to JCDA (BR) in time.

38. SCHEDULING OF VRS, REGISTER

Scheduling of vrs Collected at the time of audit has been entered in the outward scheduling register and scheduling has not fallen in arrears.

All vouchers received for linking has been entered in the Incoming Scheduling Register.

39. AUDIT OF SERVICES BOOKS

Register has been maintained properly and reviewed by the head of the office on the last day of the month.

Audit of service books carried out on quarterly basis indicates that all the SBs will be audited in a cycle of two years.

40. **LOCAL AUDIT COMPLETION REPORT**

- (i) The name of the unit(s) the accounts of which have been locally audited during the period indicated in the LACR.
- (ii) The date of commencement and completion of local audit is indicated.
- (iii) The month's account audited is indicated.
- (iv) The date of dispatch of the objection statements and the general state of accounts have been indicated in the LACR.
- (v) Special Report if any of the following points have been indicated in the LACR:
 - (a) The prescribed accounts are non-existence or missing or have not been produced.
 - (b) The accounts maintained by a unit are in an unsatisfactory state ; and
 - (c) The procedure adopted in maintaining the accounts is not in conformity with that authorized in rules or standing orders.

41. **SAO ACCOUNT**

During the inspection, it will be verified that the expenditure during the month included in the SAO's account agree with the amount actually compiled in the Punching Media and also reflected in the Monthly Expenditure.

The SAO Account has been submitted on due date to appropriate authority.

42. **ANNUAL OCCUPATION RETURNS**

It will be seen that :

- (i) Submitted to all concerned duly physically checked.
- (ii) It includes all the buildings shown in the register of buildings.
- (iii) General completion of the return is correct.

- (iv) Annual occupation return is checked with the Revenue Ledger.
- (v) No building remains vacant for more than 15 days.

43. **PROGRESS ON OUTSTANDING OBJECTIONS**

During inspection, it will be verified from the files that outstanding objections were properly pursued through issue of periodical reminders. During the audit visits, the outstanding objections were verified in unit concerned, etc.

44. **OBJECTION STATEMENTS**

- (i) The draft objection statements were discussed with the OC unit/TF Commander/CE(P) and the final objection statement was issue in time.
- (ii) The objection and observations were properly classified.
- (iii) All the objected vouchers were filled with the objection statement.
- (iv) In respect of issue vouchers for which receipted copies are awaited, extra copies have been collected and scheduled to the consignee AO at prescribed intervals.

45. **AUDIT PROGRESS REGISTER**

- (i) All the objections and observations have been noted in the Audit Progress Register promptly.

- (ii) The monetary/value of objection is indicated in the relevant column of the APR where possible.
- (iii) The dates of settlement of objections and observations are noted in the APR and the objection statement is finally settled under the signature of AAO/AO.
- (iv) The number of outstanding objections and observations agree with the outstanding as per the objection statement files and those shown in the CGDA's monthly progress report.

46. **OUTFIT ALLOWANCE**

- (i) The register of outfit allowance has been maintained in the office and fly leaf instructions are pasted and all the pages are numbered.
- (ii) Out fit allowance is being given to Group 'A' and 'B' Officers only with the prescribed items of clothing.
- (iii) At the time of recruitment Rs. 3200/- and Rs. 2400/- has been paid to Group 'A' and 'B' respectively.
- (iv) After 4 year, the amount admissible to Group 'A' and 'B' is Rs. 215/- and Rs. 86/- every year and the same has been reflected in the register.
- (v) The lady employees of GREF have been paid Rs. 120/- per year as outfit allowance.
- (vi) While making the payment of outfit allowance, it will be seen that the amount of the same period has not been paid earlier.

47. **RATION MONEY**

- (i) Ration money is paid at the rates prescribed by the govt. from time to time.
- (ii) The ration allowance is admitted with reference to the authorized strength and a certificate to this effect is enclosed with the claim.
- (iii) The last charge has been linked to see that the allowance has been authorized to the individual who has drawn last month.
- (iv) DO Part II Orders have been linked when any omission of new names appear in the Nominal Roll.
- (v) Ration Allowance has not been paid to the individuals those who are on ty. Duty.
- (vi) For any arrears on account of enhanced rates the last nominal roll has been checked or not before admission the arrears.
- (vii) The claim has been entered with the BR No. and date in the relevant register and fly leaf instructions are pasted in the register. All the pages are numbered.
- (viii) The register has been put up to AO every month.
- (ix) After clearing the bill/claim, the necessary endorsement has been made in the register with the dated initial of AO/AAO.

AUDITABLE REGISTERS

The under mentioned registers are auditable and the same will be checked during the inspection of Accounts Office.

1.	Control Register (Register of Registers)
2.	Establishment Register
3.	Casual Leave Register
4.	Earned Leave Register
5.	Reports and Returns Register
6.	Register of Books and Regulations
7.	Dak Diary Register
8.	Dispatch Register
9.	Register of Files
10.	Monthly Conference Register
11.	Master Note Book
12.	Bill Register
13.	Specimen Signature Register
14.	Provisional Payment Register
15.	Register for Disbursement of P&A etc. (DAD)
16.	NDC Register
17.	Outfit Allowance Register-Officers
18.	Register of Reimbursement of Tuition Fee/CEA, Hostel Subsidy etc.
19.	Medical Claim Register
20.	Payment of Ration Money Register (i) DAD (ii) GREF
21.	Local Purchase Bills Payment Register
22.	Payment Issue Voucher/HSR Register
23.	Recurring charges register
24.	Non-recurring charges register
25.	Compensation claim register
26.	CPL Register
27.	Rent Register for hiring of land/building
28.	Register of Adm. Approval
29.	Register of Technical Sanctions
30.	Deposit Works Register
31.	Contract Agreement Register
32.	Register of Supply orders
33.	Contractor Ledger
34.	Measurement Book Register
35.	USR Register
36.	TE Register
37.	Suspense Register
38.	MRO Register
39.	TBO Register
40.	DID Schedule Register (In/Out)
41.	CP Vouchers Register
42.	Revenue Register

43.	Audit Progress Register/Objection Statement Register
44.	Section Order Register
45.	Register for special linking/personal linking
46.	Scheduling of Vouchers (In/Out)
47.	Register for verification of qualifying service
48.	Loss statement Register
49.	OIS Register
50.	Imprest Cash Requisition Register
51.	Charges Expenditure Register
52.	Financial Advice Register
53.	Security Deposit Register
54.	Demand Register

Annexure 'C' to CDA (BR) letter No. Insp/1218/SR/Insp/2004-05 dated 20.07.2004

Copy of CGDA letter No. AT/COORD/13389/SUPER REVIEW DT. 27th January,98
alongwith Questionnaire to be filled up by the officer carrying out Super Review

OFFICE OF THE CGDA, WEST BLOCK-V, R.K. PURAK, NEW DELHI-110066

No. AT-COORD/13389/SUPER REVIEW

DATED: 27th Jan.98

To

Smt. V.K. Gupta, IDAS
CDA (BR)
New Delhi

Sub: Super review by IDAS Officers

Ref: (i) This HQrs office DO letter No. AT-Coord/13389 dated 24th July 1996 from the then Addl. CGDA (AT) and

(ii) DO No. AT-Coord/13389 dated 27/31.12.1996.

It may be recalled with reference to HQrs letters referred to above that the Controllers were requested to chalk out a regular programme of Super Review for their respective organizations from within the resources available to enable them to ascertain as to how far the internal audit systems and the procedures are working on ground and analyses the strengths, weakness and deficiencies in the Organizations under them with a view to talking suitable corrective steps. Accordingly, the controllers had drawn up the programme for the year 1997-98 and the same was approved by us as contemplated in our letter dated 27/31-12-96, half yearly reports have also been received from some of the Controllers and the same have been examined.

2. The perusal of these reports reveal that the same do not reflect the kind of thrust the super review is expected to provide for a feed back in regard to the overall functioning of the LAOS/RAOS as also other sub offices. The provisions contained in appendix II to OM Part I on the subject are very comprehensive in regard to the manner and objectives of conducting the super review. It may, however, be reiterated that the Immediate object of super reviews by an IDAS officers is to ensure that the duties and the responsibilities as entrusted to the LAO/RAO/UA etc. and their staff are being carried out correctly efficiently and intelligently to bring to light any serious defects in the store/cash accounts etc and to advice the executive authorities to take necessary steps to have such defects/deficiencies removed. In the limited time available with the reviewing officers, he could achieve the best results by a preliminary survey and an intelligent appraisal, on very broad lines, of the selected primary documents which he

may select for his re-audit. The general scrutiny of the objections statements and the test-audit objections issued in the past may held the RO to select the area for his detailed personal examination.

3. The super review also serves the purpose of establishing liaison and proper understanding between the executive authorities and the Defence Accounts Department. These visits are also required to be utilized for impressing upon the Administrative/Executive Authorities to actively co-operate with the LAO/RAO for settlement of outstanding audit objections including Test Audit Objections. As the controllers are aware, the PAC has been quite critical of the audit objections outstanding for more than two decades in some of the Controllers organization. These visits should, therefore, be fully utilized in expedite settlement of old audit objections.

4. With a view to ensuring that the IDAS officer deputed for super review covers the entire gamut of working, questionnaire has been prepared the enclosed to this letter. The IDAS officer deputed for super review may be asked to peruse and fill up the questionnaire and submit the same alongwith their super review report to the CsDA. It is expected that the reviewing officer will not limit himself/herself only to these aspects included in the questionnaire but will keep an open mind to go into and cover another additional aspects that may be of importance. It is also expected that he will involved himself/herself and that he/she will not entrust this super review exercise to any of his/her subordinate. The CsDA may also supplement the said questionnaire with another questionnaire which they may consider relevant to the working of a particular office/unit selected for Super review.

5. A scrutiny of such reports will show to the concerned CDA how diligent has the super reviewing of office been in his inspection and super review, and thus provide him with a significant input for appraising that officer's performance.

6. In view of the above, it is requested that the CsDA may kindly examine the super review reports submitted by the concerned officers to see and satisfy themselves that the super review has been conducted in the spirit of orders on the subject as contained in appendix II OM Part I and that the specific irregularities/deficiencies brought out by the reviewing officer in the working of our offices as well as in observing the system and procedures of store/cash accounting by the units/formations, for taking corrective measures.

While follow up action on super review reports may be taken in the Controllers Offices, on half yearly report regarding completion of super reviews against planned and approved programmes should be sent by the Controllers to this HQrs in the month of April and October each year.

(A.K. Lal)
Addl. CGDA (AT)

SUPER REVIWE – QUESTIONNAIRE

VISIT OF EXECUTIVE AUTHORITIES

1.	Did the reviewing officer call on the highest local Commander in the Station CO/OC of the concerned unit/formation, CE/CWE in Station?	
2.	What was the general feeling of these executive authorities regarding the utility and efficiency of the local audit?	
3.	Do they find that the local audit is a useful instrument for increasing efficiency in utilization of their resources?	
4.	What is the reaction to the procedure and methods of followed by the LAO/RAO and his staff in conducting the local audit?	
5.	Are there any specific problem which these authorities have brought o the notice of the reviewing officer and what is his reaction to these problems?	
6.	Is there any important matter which the executive authorities desire to communicate to the Main Office?	
7.	(a) What is the response of the Executive authorities for early settlement of audit objections?	
	(b) What is the response of the Executive authorities for early settlement of audit objections?	
	(c) Are they paying adequate attention for their speedy settlement?	
	(d) How many such audit objections and Test Audit objections have been settled during last one year?	
	(e) What is the oldest objection(s) and as to what action has been taken by the executive authorities for settlement thereof?	
	(f) What is the general impression of reviewing officer of his meeting with them?	

(b) VISIT TO LAO/RAO/UA'S OFFICE

The reviewing officer will visit these offices to see the general arrangements in running the office :

8.	Whether the office accommodation is sufficient	
9.	What is the state of furniture?	
10.	Whether the office is being maintained properly and cleanliness and tidiness ensured including those of lavatory/privys?	
11.	Is the lighting arrangement adequate?	
12.	What are the fire precautions taken?	
13.	Is drinking water available?	
14.	Have the office been provided with recreation club facility?	
15.	Are stationery items available for proper working of office?	

(c) REVIEW OF THE DOCUMENTS/REGISTER MAINTAINED BY LAO/RAO

16.	Is the reports and returns chart being maintained and the reports rendered in time?	
17.	Is LAO/RAO holding monthly conference with his staff to examine all orders and sanctions received during the month?	
18.	Are the Master Note Book and conference book maintained?	
19.	Are the work books maintained by the Auditor and seen and reviewed by the SO(A)/AAO and AO/Sr. AO daily /weekly.	
20.	What is the status of work? Is the Local	

	Audit work in the area is current & if not what are the reasons?	
21.	Are the subject files being maintained properly and that the general correspondence not mixed up?	
22.	Are they maintaining the register of losses-appropriation accounts?	
23.	Is a file to record PNV (Papers for Next Verification) maintained and that action is taken as required?	
24.	What is the status of maintenance of books and manuals/regulations? Are they being updated with latest amendments?	
25.	(a) Is scheduling IN Register maintained and number of the vouchers prepared at the end of the month? What is the status of the work?	
	(b) Is scheduling OUT Register maintained, and acknowledgements from the consignees LAO/RAO etc. watched? What is the status of work? Reasons for pendency if any, to be gone into commented upon.	
	(c) What is the status of reconciliation of Inward and outward schedule of vouchers?	
	(d) Is vouchers are being scheduled by the depot decade wise as laid down in the manual, and if not, why not?	
	(e) Where receipted copies of issue vouchers have not been received whether extra copies have been collected, and scheduled to the consignee LAO for personal linking?	
	(f) In case of inter services issues whether LAO has scheduled the priced issue vouchers received from the consignor depot to the consignee CDA, and watched for its acknowledgement from him (by way of duplicate copies of PMs)	
	(g) Whether continuity of copy No. 3 of issue vouchers received with monthly skeleton list is watched? Whether all pending issue vouchers have been sent through supplementary skeleton list?	
	(h) Whether copy No. has been received	

	in respect of all issues made and whether they have been paired with copy No. 3 ? What is the status of scheduling of copy No. 5 ?	
	(i) What is the status of pricing of payment book debit vouchers? Whether any voucher is pending for pricing for want of price list?	
26.	(a) Is register of special linking maintained to record the vouchers scheduled/received for special linking?	
	(b) Have all the vouchers received for linking been kept in proper jackets units/formation wise and that judicious selection order given by the RAO/LAO?	
	(c) What is the position of unlinked vouchers? Please comment upon the follow up action taken by the LAO/RAO?	
	(d) Whether a register for recording CP vouchers has been maintained to link 90% payment vouchers with balance payment vouchers.	
	(e) Whether manuscript register is maintained to record the Invoices of Imported Stores?	
	(f) Whether the scrutiny of the selection orders for linking of vouchers and scrutiny of detailed month's account reveal that the orders given by the LAO/RAO are judicious and do not indicate any definite pattern?	
27.	Whether audit certificates have been appended to the office copy(ies) of objection statement(s)?	
28.	Whether last ration balances, duly signed by the LAO and the Q.M. of the unit are appended to the office copy of an objection statement?	
29.	(a) Is the list of auditable documents being maintained and updated?	
	(b) Is it ensured that the Audit Team before proceeding to conduct audit of a unit/formation takes a complete copy of the list of auditable documents?	
	(c) Whether LAO has kept a record of Service Books" Test Checked" and whether it has been ensured that all the	

	Service Books have been test checked in a cycle of 4 years.	
30.	How is it ensured by the LAO/RAO that the documents listed have been taken up for audit?	
31.	(a) Are the objections/observations raised by the audit team in a units/formation discussed with the OC/CO of the concerned unit before including them in the objection statement?	
	(b) Was there any positive response of the Executive authorities for settlement of objections/observations during the discussion?	
	(c) Is timely dispatch of the statement of objection/observations being ensured?	
	(d) Whether financial value when workable & worked out & noted in the APR?	
	(e) What is the nature of objections/observations raised? Are there any petty and unnecessary objections which could have been avoided?	
	(f) Have all the objections and observations included in the objection statement been noted in the audit progress register?	
	(g) Is the number of objections/observations raised inaudit of one unit/formation very high and if so what are the reasons?	
32.	Does the Review of the Audit Progress Register reveal that the LAO/RAO is taking keen interest in pursuing the objections for speedy settlement? Are the units/formations giving timely adequate and complement replies to the objections raised or they are indifferent?	
33.	Has the LAO/ARAO been using the powers delegated in him under Rule 177 FR Part I for waiving the audit objection pursuit of which may not yield desired results?	

34.	What advice has been given to the LAO/RAO by Reviewing officer for pursuit/settlement of the audit objections?	
35.	Does the above reveal that the system of receipt, recording, scheduling in/out and linking of store vouchers is working satisfactorily?	
36.	(a) Whether TLBs are received promptly & sent to CDA for adjustment?	
	(b) Whether Demand Register are maintained and recoveries are posted promptly?	
	(c) What is the status of Audit of check Rolls?	
	(d) REVIEW OF THE UNIT/FORMATION	
	Having completed the inspection of LAO/RAO office etc. The reviewing officer will proceed to visit unit/formation whose accounts are to be examined by him. He will call on the OC of the Unit/GE before commencement of his review and also after its completion. He will seek the answers for the following while conducting review:-	
37.	Whether the LAO/RAO and his staff have carried to the audit conscientiously and effectively to bring to light any serious defects in the system and procedures?	
38.	What are the documents which the reviewing officer has taken up for judicious sampling check of the selected accounts?	
39.	Has the reviewing officer picked up some vouchers for his checking which have been test checked by the LAO/RAO?	
40.	Does he find from the jacket of vouchers selected by him for the review that the LAO/RAO and SO(A)/AAO have carried out the prescribed percentage of test check?	
41.	Has the LAO/RAO selected vouchers for test check other than those which have been linked and checked by auditor and	

	SO (A)/AAO respectively and if so, what was the criteria? Was it on the basis of value of vouchers or its quantity?	
42.	Is the system of store accounting satisfactory and that the systems and procedures being followed?	
43.	Whether balances in the ledger have been arrived at correctly in a few cases, and that regular stock verification carried out by the executive? Where the ground and ledger balances do not tally with each other whether discrepancy reports have been raised, and action taken to regularize losses/surplus, if any?	
44.	Have all the accounts and register etc. required to be audited/inspected by LAO/RAO and his staff been subjected to audit and so enforced?	
45.	Has the reviewing officer come across any field of activity involving wastage or room for economy?	
46.	(a) Has the cash book been properly maintained and closed daily and there are not arrear in posting?	
	(b) Whether heavy balances are being kept in hand at the close of the months accounts?	
	(c) Whether Bank reconciliation statement are being prepared at the end of month's accounts and seen by the cash officer?	
	(d) Whether the statement of Assets and Liabilities is being prepared at the end of month's accounts and signed by the cash officer?	
	(e) Whether castings have been checked by the LAO/RAO, and whether the unit has prepared the reconciliation? Whether, the LAO/RAO has obtained a copy of the Bank statement and prepared Bank reconciliation statement himself?	
47.	Has the surprise check been carried out?	
48.	Are the original cash vouchers being regularly sent to CDA or properly retained by UA (as the case may be)?	
49.	Is the labour being employed as muster	

	roll and paid quite often? What are the justificate reasons for such employment? Is there any large amount which has remained unpaid on account of wages for long period?	
(e)	SUBMISSION OF REVIEW REPORT	

On completion of review of the work of unit/formation and on his return, Review Officer will submit the report to the CDA His report should contain name of unit/formation, period occupied for the review and brief particulars of the important irregularities/points noticed by him during the review. He will also submit the above questionnaire duly filled in by him.

Part - I

1. Name of Office
2. Name of Officer In charge
3. Name of Inspecting officer
4. Name of Inspection Party
5. Authorized Strength
6. Posted Strength
7. Date and Period of Last Inspection
8. Date and period of current inspection
9. General State of Accounts

Part – II

1. Total no. of objections/observations raised during last inspection.

2. Total no. of objections/observations settled during last inspection.

Annexure 'D' to CDA (BR) letter No. Insp/1218/SR/insp/2004-05 dated 20.07.2004

AREAS ON WHICH THE OFFICERS COULD FOCUS WHILE CARRYING OUT SUPER REVIEW/INSPECTION TO BE IN THE FINANCIAL YEAR 2004-05

A large proportion of the BRO budget is spent on procurement of stores through local purchase, placement of supply orders against DGS&D rate contracts and through contracts concluded by the Chief Engineers through normal process or through spot tendering.

2. As per the existing system, supply orders can be placed only after prior vetting by the Accounts Offices while the contracts are subject to post scrutiny. In the last two years, a lot of emphasis has been placed on scrutiny of contracts and vetting of supply orders in in-house training programmes. However, cases of conclusion of contracts with a number of irregular features or placement of supply orders without proper vetting have been coming to notice almost regularly.

3. It is, therefore, necessary to look deeper into the conclusion of contracts by the Projects and vetting of supply orders by the Accounts Offices. While the former could be the focus of Super Reviews, the quality of vetting of supply orders should be closely assessed while inspecting the Accounts Offices.

Super Review

4. The basic provisions regarding conclusion of contracts are contained in Section 6 of the Border Roads Regulations. These provisions are supplemented by various orders and instruction issued from time to time. However, it has been our experience that in a large number of cases even the basic conditions laid down in the Regulations are not being observed while concluding the contracts. One such case in point is the conclusion of contracts on the basis of spot tendering, which has been highlighted in the past.

5. It has, therefore, been decided that while carrying out Super Review, the officers should focus on the very fundamental issues concerning conclusion of contracts. For this purpose, the officers should obtain the details of the contracts conclude by the Unit assigned to them in the six months prior to their visit and select at the least two contracts, depending on their value and nature of stores procured. While the Contract

Agreements should be available in the Accounts officers, the concerned CE (P)/TF Commander may be advised to make all the relevant documents available, if and when required during the course of the Super Review. This should be done well before the visit so that the executive authorities have adequate notice. **If such scrutiny reveals any unusual feature and it is felt that a detailed study would be necessary, a report should be rendered to the CDA by name so that, if considered appropriate, a detailed study could be ordered. This report, where considered necessary, should be rendered separately and not clubbed with the Super Review Report.**

6. The contracts so selected may be examined and the team preceding the visit of the officer could collect the requisite data, as per the format/questionnaire given below. (The data sheet-cum-questionnaire may be suitably modified, if so required.) The data may then be studied by the officer and if any irregular features are discernible, the matter should be discussed with the CE (P)/TF Commander before being included in the Report. In case of non-inclination on the part of the CE(P)/TF Commander to discuss the matter, the issue need not be pressed but this fact should be mentioned in the report.

Data sheet-cum-Questionnaire

Job No. and description of the Job _____

Srl No.	Information required	Column to be filled from records
1	Reference No. & date of Administrative Approval	
2	Authority issuing the AA	
3	Amount AA	
4	Reference No. & date of Technical Sanction (s)	
5	Authority issuing the TS	
6	Amount of TS (separately for each TS, if there are more than one TS)	
7	Whether the AA or TS provides for the contract? If so, the amount show in the AA/TS	
8	The estimated cost as per Tender Inquiry	
9	Date of advertisement and the Newspapers/Journals in which the advertisement appeared	
10	Whether the Newspaper cuttings are available in the records?	
11	How many contractors applied for tender	
12	Number of applications rejected for issue of tender	
13	Reasons for rejection. Whether reasons are genuine or otherwise?	
14	Number of additional contractors selected for issue of tender	
15	No. of contractors to whom tenders were issued	
16	Names of contractors who submitted the tenders	
17	Date on which the CST was prepared	
18	No. of tenders rejected	
19	Brief reasons for rejection of tenders as recorded in the CST	
20	Whether tender invited before issue of AA/TS?	
21	Name of the contractor to whom the contract was awarded and whether he was L1	
22	Class of contractors to whom tenders issued	
23	The Department with which the successful contractor is enlisted	
24	Final cost of the contract concluded	
25	Whether the cost of contract was within the amount provided for in the AA/TS. Variation with reference to the provision in the AA/TS to be recorded	
26	Due date of completion	
27	Time extension granted	

28	Completed cost of the contract	
29	Time allowed for quoting rates	
30	In case of spot tenders, whether conditions laid down in para 702 of Border Road Regulation compiled with or not.	
31	Last procurement rates in the same sector, if available	
32	Whether accepted rates are as per rates analysis carried out in Preliminary Information Proforma. If not reasons for variation and acceptance of tender.	
33	Any other relevant information	

7. Some of the irregular features that the data collected by the team could possibly reveal are listed below for guidance.

- (a) The contract is concluded though there was no provision in the AA/TS or far in excess of the amount provided for in the AA/TS. It is possible that the provision in the AA/TS was for contract payment for a particular item but the contract was concluded for something else.
- (b) The contract was not properly advertised. Newspaper cuttings are not available in the records.
- (c) The completion generated was inadequate i.e. the contract was concluded even when there were only one or two contractors whose tenders were acceptable. Some tenders were rejected without recording any reasons or without recording adequate reasons.
- (d) Most of the contractors who completed were not enlisted with the BRO/MES etc. Or, the contract was concluded with a non-enlisted contractor.
- (e) The lowest tender was not accepted or some contractor, other than the lowest, offered to reduce his rate and became L1, thereby bagging the contract.
- (f) The finally accepted cost of the contract was far above the estimated cost.
- (g) Same contractor have been competing for various contracts.
- (h) The tender inquiry was issued even before the Technical Sanction was issued.
- (i) If the contract was concluded based on spot tendering, the normal tendering procedure as laid down in para 702 BR Regulations had not been resorted to before opting for spot tendering and no adequate notice was given.

- (j) Extension of time was granted far in excess of even the original time of completion.
- (k) Contract was concluded for original works, such as formation cutting, surfacing, resurfacing, laying and compaction of bituminous mix etc.
- (l) Contract exceeding Rs. 10 lakh but below Rs. 22 lakhs was concluded by the Task Force Commander without consulting the Account Officer. If the scrutiny reveals any unusual feature, a separate report may be rendered to the CDA by name for suggestions and detailed study of the contracts.
- (m) The contract was concluded though the expenditure on the job had already exceeded the AA/TS amount plus 10% tolerance limit (applicable only in respect of GS works).

8. The above list is based on the cases reported to us from time to time and it is quite possible, as in the case of handling contracts, that some other features may come to notice. It needs to be borne in mind that the list given above is only indicative and not exhaustive. What is really expected of the officer carrying out the Super Review is an intelligent inquiry into the nature of contracts concluded. The observations made by the Accounts Office while scrutinizing the contract should also provide useful insight into not only the propriety of the contracts but also the quality of scrutiny being carried out by our Accounts Office, which can be separately commented upon the Report.

Supply Orders

9. Vetting of supply orders is an important function of the Accounts Offices. The vetting of supply orders has not been very effective and a large number of cases in which the Accounts Offices overlooked important aspects keep coming to notice from time to time. The Officers carrying vetted by the Accounts Offices should therefore select 4-5 Supply Orders vetted by the Accounts Office during a particular month (to be selected by the Inspecting Officer) and examine them with reference to the following checklist .

CHECK LIST FOR VETTING OF SUPPLY ORDERS

Month Selected _____

Supply Order No. & date _____ Amount _____

Srl No.	Information required	Column to be filled from records
1	Whether register has been maintained in respect of approved firms according to the commodity in which the firm deals.	
2	Whether quotations were issued to the firms which deal with the items procured	
3	Whether quotations were sent under certificate of posting and the proper records thereof kept	
4	Whether clear description of the stores viz nomenclature, specification and make of the item was given in quotation	
5	Whether healthy competition was resorted to by inviting quotations at least from seven firms or more depending upon the value of supply	
6	Whether quotations were opened by two officers nominated by the CFA	
7	Whether over writings in the rates in quotations have been authenticated and rewritten in words by the opening officers under their dated initials.	
8	Whether reasonability certificate of rates has been endorsed in CST Register by the officers nominated by CFA and this certificated has also been signed by the CFA himself.	
9	Whether necessity for procurement of stores with reference to data such as stock position, anticipated supplies etc was examined before vetting supply orders.	
10	Whether stores procured conform to the provisions of such stores catered for in the technical sanction of the job.	
11	Whether funds were available in the job for the procurement	
12	Whether the rates are reasonable as compared to the last procured rates.	
13	Whether entries in the contingent liability registers were recorded after placement of supply order	
14	Whether categorization of stores has been done correctly and the purchase is within the powers of the CFA	
15	Whether requirement of stores was split up to bring the purchases within the powers of lower CFA	

16	Whether original rate list of OEM is available in respect of supply orders placed on the basis of single quotation to the authorized dealers of OEM.	
17	Whether extension of time was granted. If so how much period	
18	Whether adequate reasons exist for grant of extension of time	
19	Any other unusual feature noticed	

10. The Accounts Offices not only vet the supply orders but even the payment against those supply orders are made by them. Under the existing system, there is no provision for post audit of the paid vouchers. It is, therefore, expected of the officers carrying out the inspection of Accounts Officers that they would select a month (in the preceding one year from the date of the Inspection) and, apart from assessing the quality of vetting of supply orders, also audit 4-5 paid vouchers pertaining to local purchase bills selected at random with reference to the following checklist.

POST AUDIT OF PAID LOCAL PURCHASE BILLS

Month Selected _____

Paid bill bearing voucher No. & Date _____ C.B.I. No. & Date _____

Srl No.	Information required	Column to be filled from records
1	The bill is supported by supply order in original	
2	The supplier's bill bears machine number and neatly prepared and signed	
3	The bill bear SCT/GST No. where the sale tax etc is claimed	
4	Certificate regarding non-exemption of item from the sales tax is endorsed by the firm on the bill and is duly countersigned by the OC unit	
5	Complete description, specification and make of stores supplied is given and these description tally with those shown in the supply order	
6	Quantity supplied and number of items are clearly indicated and these tally with those in the supply order	
7	Unit, rate and total amount indicated in the bill	
8	The bill is duly stamped with revenue stamp where amount exceeds Rs. 500/-	
9	The details of Sale Tax/Surcharge against Form 'D' is clearly mentioned and is as per the supply order	
10	Stores have been delivered as per mode/place shown on the supply order and no extra charges levied where FOR destination is shown	
11	Delivery has been made within the specified period	
12	Consignee's complete and correct address is mentioned	
13	Packages have been indicated clearly where applicable	
14	(a) Stores have been accepted only after inspection by the board of officers constituted for the above purpose by the CFA and a certificate to this effect has been endorsed in the bill. The board will be different from the board constituted for opening of quotations.	
15	Stores have been promptly inspected. In case of delay in inspection, the delay is suitably explained.	
16	Stores inspection and found correct have been promptly taken on charge by means of CRV	

17	CRV is prepared correctly and quantity description etc is recorded exactly as per the supplier's bills and in conformity with supply order.	
18	Verification of credit in the stores ledgers of SSTC/ESPL has been done prior to release of payment.	
19	Bill is duly allocated by budget section and tallies with the allocation given in the supply order.	
20	The bills and enclosures are enfacd with paid and cancelled remarks.	
21	Enfacment regarding payment released is made on the office copy of the supply order held in record by mentioning BR No. & date of the payment.	
22	All the columns in the LP register are completed and initialed by Adr/AAO/AO.	
23	Payment orders are correctly enfacd.	
24	The bills are cleared within stipulated period of one week.	
25	Any other unusual feature noticed.	

Annexure 'E' to CDA (BR) letter No. Insp/1218/SR/insp/2004-05 dated 20.07.2004

Copy of CDA (BR) Circular No. CDA /BR/Insp/Super Review dated 18.07.2000

CIRCULAR

No. CDA/BR/Insp/Super Review
Office of the CDA (BR)
Kashmir House, New Delhi-110011
Dated : 18.07.2000

To

Shri

(All IDAS Officers serving under PCDA (BR))

**STANDARD MANDAYS TO BE UTILIZED WHILE CONDUCTING INSPECTION
& SUPER REVIEW AND OTHER GUIDELINES TO BE FOLLOWED**

Standard man days to be utilized while conducting Inspection/Super Review of sub-offices/units/formations by the Inspecting/Super Reviewing officers and the team for assisting the Inspecting/Super Reviewing officers has been fixed by the PCDA (BR) which is enclosed as Appendix 'a' & 'b'.

2. The team will consist of one AAO/SO(A) and one Senior Auditor for both Inspection and Super Review purpose to assist the Inspecting/Super Reviewing officers.
3. The Inspection/Super Review Team will proceed in advance and the Inspecting/Super Reviewing officer will complete Inspection/SR Utilizing the man days fixed for him.
4. The inspecting officers should also try to organize their inspections/reviews at the earliest instead of pending the Inspections/Super Review till the last quarter.

5. The Inspection/SR Report will be sent by the Inspecting/S. Reviewing officers duly completed along with all enclosures in duplicate within 30 days of completion of Inspection/Super Review to the Main Office for examination before dispatch to the AO Task Office/Project/Chief Engineers Commander as applicable. In no case should the inspection Report/Super Review Report be sent directly to the office Inspected/reviewed by the Inspecting/Review officer.
6. Every objection/observation should be comprehensive and clearly worded, supported with all data viz. Xerox copies of letters etc to avoid any further correspondence.
7. Name, designation and A/c No. of the AAO/SO(A)/Senior Auditor helping the Inspection/Review Officer should be clearly indicated in Part I of the Report.
8. For Super Review, the questionnaire should be filled up by the Super Review Officer himself duly signed and forwarded along with the Super Review Report.
9. A list showing the registers to be maintained in Accounts Offices is enclosed as Annexure 'C' to facilitate the Inspecting Officers to inspect the Accounts Offices. The list of Registers maintained by the unit may invariably be obtained on Super Review visit and the Review conducted in a manner wherein a perspective audit is carried out on the state of accounts of the units concerned highlighting important points, system failures and deficiencies in local audit carried out by the AO staff.

The contents of this circular may please be adhered to while conducting Inspections/S. Review of sub-offices/units/formations.

Jt. CDA (Insp)

APPENDIX-A

MANDAYS TO BE UTILIZED BY THE INSPECTING OFFICER/TEAM WHILE INSPECTING DIFFERENT SUB-OFFICES

Sl No.	Nature of Sub-offices	Working Days to be utilized by the inspection team	Working days to be utilized by the inspection officer	Remarks
1	DCDA/ACDA/SAO/AO (PROJECTS)	4	2	+ (one) working day. For:-
2	SAO/AO/AAO (TASK FORCES)	5	3	(a) Any extra ordinary ground viz, non-availability/cancellation of flight/train etc.
3	AO/AAO/STORE DEPOTS/BASE WKSPs/BASE DEPOTS	4	2	(b) To avoid night journey in insurgency-prone areas.
4	UA RCC/BCC	2	1	(c) To go into depth in case of any point of significance <u>ALL ABOVE SUBJECT TO</u> Discretion/approval of the PCDA (BR) N.B. (a) Inspection team to move in advance. (b) Working days for inspecting officer to be covered within total mandays allotted for

				inspection team.
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APPENDIX-B

MANDAYS TO BE UTILIZED BY THE SUPER REVIEW OFFICER/TEAM WHILE SUPER REVIEWING DIFFERENT UNITS/ FORMATIONS.

Sl No.	Nature of Sub-offices	Working Days to be utilized by the inspection team	Working days to be utilized by the inspection officer	Remarks
1	HQrs CE (Project)	5	3	+ (one) working day. For:-
2	HQrs Task Forces	7	4	(a) Any extra ordinary ground viz, non-availability/cancellation of flight/train etc.
3	Store Depots/Base Sksp/ Base Depots	5	3	(b) To avoid night journey in insurgency-prone areas.
4	RCCs/BCCs	3	2	(c) To go into depth in case of any point of significance <u>ALL ABOVE SUBJECT TO</u> Discretion/approval of the CDA (BR) N.B. (a) Super-review team to move in advance. (b) Working days for Super review officer to be covered within total mandays allotted for

				Super Review team.
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APPENDIX 'C'

AUDITABLE REGISTERS

The under mentioned registers are auditable and the same will be checked during the inspection of Accounts Office.

1.	Control Register (Register of Registers)
2.	Establishment Register
3.	Casual Leave Register
4.	Earned Leave Register
5.	Reports and Returns Register
6.	Register of Books and Regulations
7.	Dak Diary Register
8.	Dispatch Register
9.	Register of Files
10.	Monthly Conference Register
11.	Master Note Book
12.	Bill Register
13.	Specimen Signature Register
14.	Provisional Payment Register
15.	Register for disbursement of P&A etc. (DAD)
16.	NDC Register
17.	Outfit allowance Register-officers
18.	Register of reimbursement of Tuition Fee/CEA, Hostel Subsidy etc.
19.	Medical claim register
20.	Payment of Ration Money Register (i) DAD (ii) GREF
21.	Local Purchase Bills Payment Register
22.	Payment Issue Voucher/HSR Register
23.	Recurring charges register
24.	Non-recurring charges Register
25.	Compensation claim register
26.	CPL Register
27.	Rent Register for hiring of land/buildings
28.	Register of Adm. Approval
29.	Register of Technical Sanctions
30.	Deposit Works Register
31.	Contract Agreement Register
32.	Register of Supply orders
33.	Contractor Ledger
34.	Measurement Book Register
35.	USR Register

36.	TE Register
37.	Suspense Register
38.	MRO Register
39.	TBO Register (In/Out)
40.	DID Schedule Register (In/Out)
41.	CP Vouchers Register
42.	Revenue Register
43.	Audit Progress Register/Objection Statement Register
44.	Section Order Register
45.	Register for special linking/personal linking
46.	Scheduling of Vrs. (In/Out)
47.	Register for verification of qualifying service.
48.	Loss statement register
49.	OIS Register
50.	Imprest Cash Requisition Register
51.	Charged Expenditure Register
52.	Financial Advice Register
53.	Security Deposit Register
54.	Demand Register

Annexure 'F' to CDA (BR) letter No. Insp/1218/SR/insp/2004-05 dated 20.07.2004

The format of the executive summary to be submitted after Super Review/Inspection.

1. Name of the Officer:
2. Name of the Office/Unit Super Reviewed/inspected
3. Period during which Super Review/Inspection carried out by the team:
4. Period of visit of the officer:
5. Specific areas of work/activity, selected for critical study:
6. Brief particulars of the important points emerging from the Super Review/Inspection/special study of the selected areas (to be mentioned separately):