

GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION

INTERNAL AUDIT MANUAL

PART - II

RECORDS TO BE VERIFIED

AT

REGIONAL MANAGER'S OFFICE

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GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION

INTERNAL AUDIT MANUAL

BOOKS / RECORDS TO BE VERIFIED AT REGIONAL MANAGER'S OFFICE

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
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1. PARTY'S LEDGER:
(Estate wise, Plot/Shed wise Party's Ledger)

This Register is maintained at the RM Office which contains the details regarding Plot/Shed allotted to the party.

The register is maintained with a view to have the details of the balance outstanding of the party to whom the Plot/Shed is allotted and the recovery of the dues.

The register is maintained manually in the prescribed form named as "Recovery Ledger", which contains details for each party by giving unique Account Number to each party. Permanent details of Plot/Shed allotted, initial payment made, Deposit amount paid, period of installment, Period of moratorium, rate of Interest and amount paid by the party (Recovery) are recorded on the page allotted for each party in this register.

Verify whether the Party's ledger is maintained estate wise, plot / shed wise or not?

Verify from the allotment register that whether all the accounts of the plot/shed allottees has been opened or not?

Verify whether all the cost as prescribed by the R.M. Office for each plot/shed is posted and debited for the party account?

Verify whether the party has deposited the necessary margin money?

Verify whether all details of plot/shed allotted such as period of installment, period of moratorium, rate of interest etc. have been noted on all the party account or not?

Give your comments on maintenance of the same.

Give your comments on detailed verification of the same.

Give your comments on detailed verification of the same.

Give your comments on detailed verification of the same.

Give your comments if any on your verification of required noting in the Ledger.

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<p>The register is having the Debit, Credit, Dishonored Cheque, Balance O/s and remarks Columns. The Debit side is entered with the amount due from the party on the basis of allotment letter and party wise account of amount due, prepared by computer or manually. The credit side is posted from the Receipts issued to the parties for the payment received and the appropriation of the amount received to the Capital contribution and to the interest income. The Dishonored column contains the details of the dishonored Cheque of the parties, the same is entered from the Dishonored Cheque Register.</p>	<p>Test checking of Debit entries in the Register from Assessment of Installments and Revenue charges to be collected from the parties.</p> <p>Verify the posting of recovery cheque received register with the recovery party ledger account.</p> <p>Verify whether R.M. Office has maintained every month over due recovery statement and check the same with the party ledger.</p> <p>Verify whether proper effect is given to the party account for the dishonored cheques of the parties and the same are entered in the dishonored cheque register?</p>	<p>Give your remarks if any on test checking of Debit entries in the Register from Assessment of Installments and Revenue charges to be collected from the parties.</p> <p>Specifically report that you have verified the posting of recovery cheque received register with the recovery party ledger account.</p> <p>Give your comments on detailed verification of the same.</p>
<p>2. BANK BOOK OF COLLECTION ACCOUNT:</p> <p>The RM Office is maintaining the Separate Bank Accounts for Depositing the amount collected from the Parties, either with</p>	<p>Verify whether R.M. Office has maintained the cheque deposit register or not.</p>	<p>Give your comments on the maintenance of the same.</p> <p>Specifically report that you have verified whether proper effect is given to the party account for the dishonored cheques of the parties and the same are entered in the dishonored cheque register.</p>

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application or as their regular dues. This account is meant only for the Deposit purpose and it has no Withdrawal Powers. The details of this Bank account is entered in the Columnar Register called "Bank Imprest Book". Entries for the amount collected is posted from the Office copies of the T.R. book.

The Bank balance is worked out daily in this register.

3. DISHONORED CHEQUE REGISTER:

The register is maintained for entering the details for the Dishonored Cheque which are issued by the parties against their dues. It also contains details of the Cheque redeposited by the RM Office. Register is helpful for posting the Dishonored Cheque entries in the parties ledger.

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Verify whether all the cheques received are deposited in the Bank and properly entered in the Bank Imprest book.

Verify 100 % credit entries of the Bank imprest book with the office copy of the I.R. Book.

Verify 100% entries of dishonoured Cheques, and see whether effect of the same are given for the same.

Verify the posting of Bank Imprest book with the monthly account file and the party recovery ledger.

Verify whether R.M.Office has properly maintained the cheque dishonor register or not?

Verify whether all the dishonor cheques are properly recorded in the dishonor cheque register or not?

Verify whether proper effect of the same is given in the imprest Bank Book and party recovery ledger.

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Give your remarks if any on your detailed verification of the same.

Specifically report that you have verified 100% entries of the same.
- Give remarks if any.

Report that you have verified 100% entries of dishonoured Cheques, and proper effect given.

Report that you have verified the posting of Bank Imprest book with the monthly account file and the party recovery ledger.

Give your comments on maintenance of this register.

Report that you have verified whether all the dishonor cheques are properly recorded in the dishonor cheque register or not?

Give your comments on your detailed verification of the same.

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4. BANK RECONCILIATION STATEMENT:
(Of Collection Bank Account.)

The Bank Reconciliation Statement is prepared by the RM Office for reconciling the balance of Bank Account as per Bank Imprest book with the Balance as per Bank Statement. This Register is maintained for recording the monthly Bank Reconciliation Statements prepared for the Deposit Bank account.

This statement is to be prepared monthly to reconcile the bank balance as per cash book, with that as per statement of account received from the bank.

The statement is prepared by taking the opening balance of Bank as per Cash Book, to which the remittances made into the Bank during the month as per cash book, are added. From the total arrived at, the total of cheques drawn during the month as per cash book, is deducted, which represents the balances with the Bank as per cash book at the end of

Verify whether Bank Reconciliation Statements are prepared monthly? and also see that the Bank Account is reconciled.

At the time of verification of Bank Reconciliation statement verify all the entries of Bank Book and Bank Statements and verify the same with Bank Reconciliation Statement.

Also verify Bank Reconciliation Statement of previous month and see that the outstanding entries of the previous month are reflected in this month. If not then the same should find place in the reconciliation statement at the end of the month. If the same is repeatedly found consecutively for more than six months then it should be inquired into & a reverse entry should be passed.

If there is any entry in the reconciliation statement under the head Debit by bank or Credit by

Specifically report that you have verified monthly Bank Reconciliation Statements of all the Bank Accounts operated by the Division Officer -if you can not give reasons.

Specifically Report that at the time of verification of Bank Reconciliation Statement of all the Bank Accounts operated by the Division, you have verified (100%) all the entries of Bank Book and Bank Statements and verified the same with Bank Reconciliation Statements.

If following type of entries Auditors comes across at the time of verification of Bank Reconciliation Statements, it may be reported in form of separate Annexure with full details.

Following amounts are debited / Credited by the Bank are not accounted in Bank - Book.

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the month. From this, the closing balance of the G.I.D.C. account as shown in the statement of account sent by the Bank, is deducted.

The resultant difference is explained by giving the details of cheques drawn but remaining uncashed to the end of the month and that of remittance made into the Bank but remaining unaccounted for by the Bank to the end of the month.

bank then proper explanation must be obtained and necessary entry should be passed thereafter.

Following cheques deposited are not cleared for more than six months.

If there are any long out standing deposits/ cheques credit entries.

5. BANK BOOK OF JOINT WITHDRAWAL BANK ACCOUNT :

For the purpose of payments/ refund of Deposit, Surrender cases, Eviction cases, Excess payment and Rebate upto overall limit of Rs.50,000 per case to the Plot / Shed holders a Joint Withdrawal Bank Account is maintained at the RM Office. The powers of withdrawal from this account is with R.M.&A.O.

On the basis of refund order the H.R.(Payment Voucher) is prepared and then after, on receipt of Stamp receipt from party, the Cheque from this account is issued to the party for the relevant refund due.

Verify whether separate Bank account is maintained by the R.M.Office for withdrawals such as refund of the deposit of margin money.

Verify the payment voucher stamp receipt of the party with the Bank Book (withdrawal Bank Account)

Verify whether the payment voucher is authorised and approved by the regional manager and account officer.

Give your comments on the maintenance of the same.

Give your comments on your detailed verification of the same.

Give your remarks if any on authorisation of the same.

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6. CHEQUE ISSUE REGISTER:

This register is maintained for recording the details of the Cheque issued by the RM Office for various Refund dues. The register contains the details of the payment. The register is maintained in the form similar to the Bank Book.

Verify whether cheque issued register is properly maintained by the RM office or not.

Give your remarks if any on detailed verification of the same.

Verify the posting of cheque issue register with the payment side of the Bank Book and ensure that all the payments/withdrawal of the Bank book must be rotated through cheque instrument.

Give your comments if any on detailed verification of the same.

Verify the supporting evidence and payment vouchers with the cheque issue register and Bank book.

Give your remarks if any on detailed verification of the same.

Verify the correct heading of the account in which it is debited i.e. Capital/Revenue and other sub head of the accounts according to the nature of payment or Exps.

Give your comments if any on detailed verification of the same.

See that the vouchers on the face of it are not ingenuine.

Give your remarks if any on detailed verification of the same.

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7. BANK RECONCILIATION STATEMENT:

(Of Joint Withdrawal Bank Account)

The Bank Reconciliation Statement is prepared by the RM Office for reconciliation the balance of Bank Account as per Joint Withdrawal Bank book with the Balance as per Bank Statement. This Register is maintained for recording the monthly Bank Reconciliation Statements prepared for the Joint Withdrawal Bank account.

Verify the Bank Reconciliation Statement prepared by R M Office and see that the Bank Accounts are reconciled.

At the time of verification of Bank Reconciliation statement verify all the entries of Bank Book and Bank Statements and verify the same with Bank Reconciliation Statement .

Also verify Bank Reconciliation Statement of previous month and see that the outstanding entries of the previous month are reflected in this month. If not then the same should find place in the reconciliation statement at the end of the month. If the same is repeatedly found consecutively for more than six months then it should be inquired into & a reverse entry should be passed.

If there is any entry in the reconciliation statement under the head Debit by bank or Credit by bank then proper explanation must

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Specifically report that you have verified monthly Bank Reconciliation Statements of all the Bank Accounts operated by Division Officer -if you can not give reasons.

Specifically Report that at the time of verification of Bank Reconciliation Statement of all the Bank Accounts operated by the Division, you have verified (100%) all the entries of Bank Book and Bank Statements and verified the same with Bank Reconciliation Statements.

If following type of entries Auditors comes across at the time of verification of Bank Reconciliation Statements, it may be reported in form of separate Annexure with full details.

Following amounts are debited / Credited by the Bank are not accounted in Bank - Book.

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be obtained & necessary entry should be passed thereafter.

Following cheques deposited are not cleared for more than six months.

If there are any long outstanding deposits/cheques credit entries.

8. DEPOSIT REGISTER :

The year wise, estate wise Deposit register is maintained at the RM Office, which contains details of the Deposit received from the parties to whom the allotment is made.

Along with the application form for the Plot/Shed, the parties are depositing the amount of Deposit which was entered in Register "A".

When the Plot/Shed is allotted to the same party the amount received towards Deposit alongwith the application is transferred to the Deposit Register.

Verify the Deposit Register and whether it is properly maintained upto date as per the proforma prescribed by the corporation in Register " A".

Verify the proper head of Deposit and whether it is properly classified according to nature of deposit.

100% posting of entries to be verified in this Register from Debit and Credit cash and Bank Book.

Test check the entries in the deposit register for deposit received during the month with

Give your comments on the maintenance of the Register.

Give Annexure giving full details of correct classification suggested by you.

Report that you have verified 100% posting of entries of this Register from Debit and Credit side of Cash Bank Book.

Report that you have Test checked the entries in the deposit register for deposit received with credit

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credit abstracts and payment of deposit during the month with debit abstract of monthly accounts.

abstracts and payment of deposit during the month with debit abstract of monthly accounts.

Verify that on allotment of the plot / shed the deposit amount for the plot allottee is properly adjusted in the party ledger and for the non allottee the deposit is refunded in reasonable time.

Give your comments on your detailed verification of this area.

Test check party wise closing balance of deposit register. Tally with the progressive deposit figure with monthly account statement.

Report that you have Test checked party wise closing balance of deposit register. And tallied the same with the progressive deposit figure with Monthly Account statement.

100% verification of entries of forfeiture of Deposits with Orders issued by R.M. / H.O. for the same, whether required adjustment entries are passed or not?

Give your remarks if any on verification of forfeiture of Deposit.

Cross verification of Receipts of Deposit and payment of Deposit during the month with monthly Account statement No.2 and 3 respectively and closing Balance of Deposits with statement No.15 .

Specifically report that you have Cross verified the Receipts of Deposit and payment of Deposit during the month with monthly Account statement No.2 and 3 respectively and closing Balance of Deposits with statement No.15 .

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9. RECEIPT BOOKS REGISTER:

This register is maintained to have control over printed Receipt books of the Corporation. Details are kept in the register regarding the receipt of Receipt Books received from H.O., its consumption and stock.

Verify whether the register is properly maintained or not?

Give your comments on maintenance of the same.

Verify the authorisation and control.

Give your comments and suggestions if any.

10. REBATE REGISTER:

Parties who are making the full payment of the Cost of Plot/shed are being given credit of rebate @ 3% of the cost of Plot/Shed. At the time of allotment of Plot/Shed the party has to make full payment of the cost of the Plot/Shed, afterwards the 3% rebate is being paid from the Joint Withdrawal Account.

Verify whether all the payments regarding 3 % Rebate even to the plot/shed holder are recorded in the register maintained by the RM Office.

Give your comments on the recording of entries in the Register.- Give your remarks if any in separate Annexure

Verify from the party ledger that the entire payment of the cost of plot/shed have been received by the RM Office, before considering the Rebate to the plot/shed holder.

Specifically report that you have verified from the party ledger that the entire payment of the cost of plot/shed have been received by the RM Office, before considering the Rebate to the plot/shed holder.

Verify the calculation of Rebate considered by the RM Office and verify whether the Rebate payment is authorized and approved by the appropriate authorities.

Give your remarks if any on calculation of rebate and authorisation.

This register is maintained for recording the transaction of rebate given to the party and the payment of the same by the RM Office. The register contains details like Details of Party, Details of Plot/Shed, Cost of plot/Shed, Balance C/f., Amount of Rebate,

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upto which Date Calculation is made, T.R. No. and remarks.

Verify the payment voucher of the Rebate with the joint withdrawal Bank account payment side.

Give your remarks if any on verification of the same.

11. NO DUES REGISTER:

When the party pay off the total cost of the Plot/Shed and other dues as per the Party Ledger, the party is not under obligation to pay any dues to the Corporation except the regular maintenance charges. The No dues certificate is issued to such parties.

It is one of the important statutory register to be maintained by the Regional Manager Office. Verify that register is properly maintained, upto dated and signed by the appropriate authorities.

Give your comments on maintenance of the said register and it's authorisation.

The details required for issuance of No Due Certificate is maintained in this Register. The register contains details of parties, details of Plot/shed of Estate, Installment dues, Penal Interest Chargeable, Interest on Delayed payment and other service charges details.

Verify from the party ledger account that the entire dues of the plot / shed holder have been received and there is no out standing dues of the plot/shed holder.

Report that you have verified from the party ledger account that the entire dues of the plot/shed holder have been received and there is no out standing dues of the plot/shed holder.

Verify that no due certificate have been given in the proper proforma of the corporation and all the issued Certificate have been recorded in the no due register.

Give your remarks if any on the same.

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12. FULL PAYMENT REGISTER:		
The details of Full Payment received from the parties is maintained in the Full Payment Register. The register contains details of parties, details of Plot/shed, Cost of the Plot/Shed, Details of payment received from the party since allotment, Details of Final payment received, Rebate allowed.	Verify whether the Register is properly maintained or not? Verify the corresponding receipt with Bank Imprest Book. Verify whether the full payment received is properly recorded in the party ledger or not?	Give your comments on the maintenance of the Register. Give your comments on verification of the same. Give your comments on recording the entries in the Register. Give your suggestions if any.
13. NON-FINANCIAL RECORDS AT RM OFFICE		
1. "A" Register : (Estate wise)	This is the register being maintained at the initial stage of the transaction with the parties. Along with all the application form for availing Plot/Shed, the amount of Scrutiny fees, Deposit is collected from the applicant. The whole detail of the application is entered in this Register "A".	Give your comments on the recording the entries in the Register. Give your remarks if any on your detailed verification of this areas

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When the Plot/Shed is allotted to the applicant the amount received alongwith the application towards Scrutiny Fees is taken as income and the amount towards Deposit is transferred to the Deposit Register.

Test check the allotment of plot/shed record and see that the deposit of the plot/shed allotted is properly adjusted to the party ledger account.

Give your comments on test checking the allotment of plot/shed record and see that the deposit of the plot/shed allotted is properly adjusted to the party ledger account.

Verify that whether scrutiny fees received from applicant is taken as income or not?

Report if you have any adverse remarks on the same.

Verify on best judgment method whether the deposit of the non allottee plot/shed applicant is refunded in reasonable time.

Give your comments if any.

2. "B" Register :
(Estate wise)

This register is maintained at the intermediate stage.

When the allotment of plot/Shed is made to the applicant, he become the Plot/Shed Holder. Every plot/Shed holder's Account is to be maintained in the Party's Ledger. But for the sake of convenience the entries are not immediately entered in the Party's ledger but the same

Test check the allotment records of the plot/shed estate wise and ensure that for all the plot/shed allottee, accounts are opened in the party ledger or not?

Give your comments on the same.

Test check the allotment of plot/shed record and verify whether the deposit of the plot / shed allottee is properly adjusted to the party ledger account?

Give your comments if any.

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are transferred to Register "B" from Register "A".

The entries in this register is based on the terms and conditions mentioned in the Allotment Letter issued to party.

3. Transfer Register :
(Estate wise)

Whenever the Plot/Shed is transferred in the name of other person, entries for such transfer is entered in this register.

The basis for the entry in this register is the transfer order issued to the party.

Audit in depth of all transfer cases by verifying:-

The application of the plot/shed holder received by the office for the transfer of plot/shed.

That there is no over due in the party ledger account of the original plot/shed holder.

That proper transfer fees as per the norms of the Corporation have been received by the office.

That the transfer application is approved and sanctioned by the appropriate authorities.

Report as Matter Requiring Special Attention on your remarks if any on auditing in depth of all the transfer cases in the period under audit.

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4. Non Use Register :

When the Plot/shed is allotted to the party the erection work for the unit must be completed within the stipulated time period. In the event when such erection is not done in the stipulated time period or such extended time limit sanctioned by the corporation, the same Plot/Shed is classified as Non-used Plot/Shed and the same is entered in this register.

In the event when the unit erected on the Plot/Shed allotted has not carried out any activity for the specific period, the same Plot/Shed is also classified as Non-used Plot/Shed and the same is entered in this register.

That after the approval of the transfer the account of the transferor is being settled and new account in the name of transferee is being opened in party ledger account.

Verify whether the non use register is properly maintained by the RM Office or not?

Verify whether the proper intimation/ notices have been given to the plot/shed holder before entering the entry in the non use register?

Review the subsequent steps taken by the R. M. Office with the Plot / Shed holder.

Give your comments on maintenance of the Register.

Give your comments.

Give your comments.

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<p>14. RECORDS MAINTAINED AT THE RECOVERY CELL</p>		
<p>Recovery Register:</p>		
<p>The recovery Cell of the Corporation is maintaining Recovery Register.</p>	<p>Verify whether the Register is properly maintained by the Recovery Cell /R.M.Office or not?</p>	<p>Give your comments on verification of the same. your</p>
<p>All the basic record of the party like Plot / Shed No.,are,total price,initial payment, installment amount etc. is recorded from allotment record.</p>	<p>Verify whether the Recovery Register is maintained estate vise, plot/shed vise or not?</p>	<p>Give your comments on verification of the same. your</p>
<p>Recovery Register keeps the record of payment due from parties and amount paid by them for installment and interest.</p>	<p>Verify from the allotment register that whether all the Plot / Shed holders accounts are opened in the Register? and verify whether all details of plot/shed allotted such as period of installment period of moratorium if any, amount of installment,rate of interest etc. have been noted on all the party account or not?</p>	<p>Give your comments on verification of the same. your</p>
<p>Amount payable by the party is recorded on the basis of allotment details and terms of payment, and amount paid by the parties are recorded from the copies of the receipts.</p>	<p>Test check the posting of recovery from cheque received register or from copies of receipts.</p>	<p>Give your comments on verification of the same. your</p>
<p>There are separate columns for recording the amount remained overdue for payment,details of Notices issued to the parties and amount recovered from the parties.</p>	<p>Test check whether proper effects are given for the dishonored cheque of the parties from dishonored cheque register.</p>	<p>Give your comments on verification of the same. your</p>

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On the basis of this register eviction proceedings can be started for non payment of dues.	Test check the records of the Notices issued to the parties for recovery proceedings.	Give your comments on your verification of the same.
	Test check parties overdue balances with the overdue recovery statement prepared by R.M.Office.	Give your comments on your verification of the same for speedy recovery.
	Review the recovery proceedings and give your comments and suggestions.	Give your comments and suggestions.
R.M.Office submitting Monthly Statements of Recovery to Head Office. In the said Statements full details of recovery Region wise and Estate wise are being given with head of collection.	Test Check the Statement with relevant records.	Give your comments if any on your detailed verification of the same.
15. MONTHLY ACCOUNTS STATEMENTS:		
The Regional Manager Office submit to the Accounts Branch at Head Office their monthly Imprest / Receipts Statements correct and complete in all respects. Giving details of Amount recovered / received by the whole Region and Estate wise towards:-	100% verification of Monthly Imprest / Receipts Statements for all the months.	Report that you have verified 100% details of all the Monthly Imprest / Receipt Statements of all the months. Give your remarks in form of Annexure.
	100% verification of Fund Transfer entries with Bank Book.	Report that you have verified 100% Fund Transfer entries as reported with Bank Book. Give your remarks

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<p>Offer amount - Plots/Sheds/Quarters Full payment - Plots/Sheds/Quarters Installments - Plots/Sheds/Quarters Rent for Buildings, Quarters, Godowns Deposit for Plots, Sheds, Quarters Mis. Deposit Service Charges N.A.Charges Lease Rent Unearned Income Interest and Penal Interest Penalty, etc.</p>	<p>100% verification of Monthly Accounts statements for Imprest Advance taken from Head Office.</p>	<p>in form of Annexure. Report that you have verified 100% details of all the Monthly Accounts Statements of all the months. Give your remarks in form of Annexure.</p>
<p>Regional Manager Offices also submitting date wise details of Funds transferred to Head Office.</p>	<p>Verify whether R.M.Office has submitted Monthly Imprest / Receipts statements and Monthly Accounts Statements within seven days of the end of every month to Head office?</p>	<p>If there is delay in the same, report as Matter Requiring Special Attention.</p>
<p>R.M. Offices also submit the Monthly Accounts Statements giving full details of payments made against Imprest Advance taken from Head Office.</p>		