GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION

INTERNAL AUDIT MANUAL

PART – I

RECORDS TO BE VERIFIED AT DIVISION

AND

SUB – DIVISION OFFICES

[PAGE NO. 1 TO 48 OF INTERNAL AUDIT MANUAL]

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BOOKS / RECORDS TO BE VERIFIED AT DIVISION OFFICE

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
1. CASH BOOK AND BANK BOOK		
Columnar Day Book with Cash and Bank columns is maintained at Division Office in the proforma prescribed by the Corporation.		
CASH TRANSACTIONS:		
This is posted daily (on the date of transactions) from the receipts, vouchers, etc. received from the Cashier alongwith the daily cash/cheques report prepared by the Cashier. At the end of the day, after noting all the transactions, the closing balance is worked out in the cash book and is compared with the balance shown in the daily cash report. After the closing balance is agreed, the cash book for the day is closed and submitted to the Accounts Officer for approval and signature.	100% Verification of Credit and Debit entries of Cash-Bank Book Books. Including checking of totals of both the sides and carried forward balances of Cash & Bank balances. CREDIT SIDE : Receipts may be verified with copy of printed receipts issued which are generally kept with vouchers files.	Specifically mention in the Report that all (100%) Credit and Debit entries of Cash-Bank Books are verified and also checked both the sides totals and carried forward balances of Cash & Bank balances.- Unsolved querries may be reported in form of Annexure. On verification of Receipts issued to payees, if you notice that printed authorised Receipts (from T.R.Book) are not issued give your remarks in the Report.
BANK TRANSACTIONS: This is slightly different from the	Printed Receipts must be issued for all receipts by the Corporation from the (Four copies) receipt books issued by Competent	Give your remarks if any, on your verification of other credit entries of deduction / Adjustment

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
cash book for cash transactions in as much as it has several columns relating to transactions with various banks. The receipt side of this cash book is posted from the daily cash report prepared by the cashier and the payment side of the cash book, is posted with reference to the vouchers and cheques issued as noted in the Register of Cheques issued on various banks. After the day's transactions are recorded, the closing balance is worked out bank wise, and compared with the daily cash and bank balance statement prepared by the Asst. concerned with the reconciliation of balance.	authorities of the Corporation . No receipts are to be issued other than this Authorised Receipts. Other Credit entries of deduction/Adjustment or other contra entries may be verified with relevant records.	or other contra entries with relevant records.
	DEBIT SIDE:	
	For expenses, Vouchers are to be verified from voucher files including imprest adjustment vouchers received from Sub-Division Officers. At the time of verification of vouchers other supporting evidence may also be verified in support of the payment more emphasis be given for correct heading of account in which it is debited capital/Revenue and other Sub-heads of accounts according to the nature of payment or expenses. See that the vouchers on the face of it are not ingenuine. For verification of payment to contractors see proper Authorisation and other relevant records like Deposit Register, Advance Register	Specifically mention in your Report that 100% vouching is done, and all the voucher including Imprest vouchers received from Sub - Division offices are also verified Auditors may also clarify in their report that at the time of vouching other supporting evidence are also verified by them in support of the payment, and more emphasis is given for correct heading of account in which it is debited, and payments are not ingenuine. Give separate Annexure for remarks for misclassification, for missing vouchers / receipts and for other Querries. Report that payment to contractors are verified in details, covering

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
		all the points as stated in the Audit manual.
	AUTHORISATION:	
	At the time of vouching see that all the payments are properly authorised by the person as per delegation of powers given by the Corporation and for proof of payment receivers signature to be seen with stamp Receipts where required as per stamp Act.	Give list of payments with full details which are not properly authorised and list of missing receipts / Stamp receipts, in form of separate Annexure as a part of your report.
	CONTRA ENTRIES:	
	Contra entries of Cash to Bank and Bank to Bank 100% verification and see that they are entered on the same date.	Specifically report that all (100%) contra entries of Cash to Bank and Bank to Bank are verified. Querries if any may be reported as Matter Requiring Special Attention.
	CASH BALANCE WITH CASHIERS REPORTS:	
	100% verification of cash on hand balances of each day with cash on hand balances as per Cashier's Report of Respective date and also totals of Cash Report.	Specifically report that Cash on hand balances as per Cash-Bank Book of each day are verified with cash on hand balances as per Cashier's Report. -Give comments if any.
	CASH BOOK/BANK BOOK MAINTENANCE:	
	It should be written daily, and	On the visit of Auditors if they

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
	verify that it is authorised by Executive Engineer.	notice that Cash -Bank Book is not maintained and authorised up to date, report as Matter Requiring Special Attention.
	PHYSICAL VERIFICATION OF CASH ON HAND:	
	Surprise Physical verification of Cash on on hand, on the date of visit of Auditors.	Report the Date of Physical verification of Cash on Hand, and and state in your report whether the Cash on hand balance is in agreement with the Cash Book closing balance of that date.
2. BANK RECONCILIATION STATEMENT:		
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.	Verify whether Bank Reconciliation Statements are prepared monthly? and also see that all the Bank Accounts are reconciled.	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.
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	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	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

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
per cash book, is deducted, which represents the balances with the Bank as per cash book at the end of 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.	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.	and Bank Statements and verified the same with Bank Reconciliation Statements.
		If following type of entries Auditor comes across at the time of verification of Bank Reconciliation Statements, it may be reported in form of separate Annexure with full details.
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 by the Bank to the end of the month.	If there is any entry in the reconciliation statement under the head Debit by bank or Credit by bank then proper explanation must be obtained and necessary entry should be passed thereafter.	Following amounts are debited / Credited by the Bank are not accounted in Bank - Book.
		Following cheques issued are out standing for more than six months and shown in the Bank Reconciliation are yet not reversed.
		If there are any long out standing deposits/ cheques credit entries report separately.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
3. DEPOSIT REGISTER : (Deposits of Parties / Agencies / Contractor)		
The amounts deducted from pay bills of officers and staff on account of Income Tax, G.P.F. etc. are initially credited under the head "Deposit - Pay Bill deductions". In addition, Corporation receives "Deposits" for sheds, plots, etc., given on hire to industrialists. Deposits are also received on account of earnest money, income tax deducted from the interest on the Bonds etc. issued by the Corporation. All these deposits are credited under the had "Misc. Deposits."	Verify the Deposit Register and whether it is properly maintained upto date as per the proforma prescribed by the corporation.	Give your comments on maintenance of the deposit Register.
	Verify the proper head of Deposit in the Deposit Register and whether it is properly classified according to the nature of deposit.	Report if on verification if you find miss classification. -Give your remarks.
	Verify 100% posting of entries of this Register with Cash-Bank Book	Report that 100% posting of entries of Register are verified with Cash -Bank Book.
The Register of deposit is maintained is posted from the entries as recorded in the Cash Book. The total deposits received and paid by the Divisions are also posted in the same register, from the monthly accounts", and the figures are tallied with the General ledger.	Test check the entries in the deposit register for deposit received during the month with credit abstracts and payments of deposit during the month with debit abstract.	Report discrepancies if any noticed by you on Test checking of the entries in the Deposit Register from Debit and Credit Abstract.
	Verify the entries of the deduction of deposit of any kind,whether it is as per contract/agreement and or as per the statutory requirements.	Specifically report that the deduction of deposit of all kind are verified whether they are as per contract/ agreement and or as per the statutory requirements.-And give your comments.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
At the close of the year, the total repayments from and balance of each item of deposit should be worked out in the register and the latter should be carried over to the Register of the following financial year. This register is required to be signed by the Accounts Officer (Cash, Finance and Loans) every month and at the end of the Financial year.	Test check party wise closing balance of deposit register. And tally them with the progressive deposit figure with Monthly Account Statement No.15.	Report that Test checked partywise closing balances of deposit register,and tallied with the progressive deposit figure with monthly account statement No.15.
	In case of deposits deducted under statutory requirements, verify whether they are paid within stipulated time limit.	Report as Matter Requiring Special Attention if you noticed any cases where deposits are deducted under statutory requirements and are not paid within stipulated time limit.
	For repayment of other deposit verify that they are properly authorised and cross verify with other relevant records.	Report that repayment of other deposit are properly auhtorised and they are cross verified with other relevant records.
	Cross verify 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 Monthly Accounts Statement No.15.	Specifically report that you have cross checked Receipts and payment of Deposit during the month under audit with Monthly Account Statement No.2 & 3 respectively and closing Balance of Deposits with Statement No.15 and it is correct.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
4. FIXED DEPOSIT RECEIPTS REGISTER (F.D.R. Given by Contractors / Agencies as Security/Guarantee)		
The Register is maintained to maintain the account Bank F.D.R./ S.S.N.N.L. Deposit/ N.S.C. or other such type of Deposits given by the Agencies / Contractors as Security Deposit for the due fulfillment of the Contract and release thereof. The date of issue of and the date of expire thereof are specifically noted in the Register alongwith the other particulars.	Verify whether Register is properly maintained upto date with all details in the Register.	Give your comments on maintenance of Register.
	Physical verification of F.D.R. with the entries in the Register and see that the same are either in the name of GIDC A/c.XYZ or entry of H.P.Noting for the name of G.I.D.C. exists.	Specifically report that F.D.R.s are physically verified with the entries in the Register and also verify whether the same are in the name of G.I.D.C.A/c..... Give separate Annexure for any discrepancies noticed by you.
Undertaking are obtained from the contractors to renew the securities before maturity date.	Verify whether there is any F.D.R. which is matured but not renewed on the date of verification/Audit. See that they are sent for renewal.	Report if there are any F.D.R. which are matured but not renewed by giving list of the same.
	Check F.D.R.s which are reported to be sent for renewal are properly authorised or not and proper entries are passed in the records and such F.D.R. are received back duly renewed in time.	Specify in your report that you have Checked authorisation and recording of F.D.R.s which are sent for renewal. And also verified whether such F.D.R. are received back duly renewed in time. Give your comments with full details in separate Annexure.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
	Verify the communication made by Division Office for non receipt of renewed Deposit even after a long time.	Give the List of non receipt of renewed Deposit even after a long time.
	In case of FDR's which are released during the period under audit, verify authorisation and validity for release in relation to Contract/work.	Give your comments on authorisation and recording of FDR's which are released during the period under audit,in relation to Contract / work.
	Also verify whether any F.D.R. is left to be released even after the completion of Contract	Report with full details any F.D.R. which are not released even after the completion of Contract.
	Verify the authorisation and confirmation of inter Division / Division to Sub division for transfer of FDR's.	Specifically report that you have verified the authorisation and confirmation of inter Division / Division to Sub-division for transfer of FDR's.
	Same points 1 to 7 will be applicable to the other type of securities also, Such as S.S.N.N.L./ N.S.C..	Specify in your report that same areas of verification as per points 1 to 7 are applied by us for verification other types of Securities such as S.S.N.N.L./ N.S.C..

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
5. BANK GUARANTEE REGISTER:		
The register is maintained to maintain the accoun of Bank Guarantees received from the Contractors as Security Deposits for the due fulfillment of the contract and release thereof.	Verify whether Register is properly maintained upto date with all details in the Register.	Give your comments on maintenance of Register.
The date of issue of Bank Guarantee and the date of the expire thereof are specifically noted in the register alongwith other particulars.	Physical verification of Bank Guarantee with the entries in the Register and see that the same are either in the name of GIDC A/c.XYZ or entry of H.P.Noting for the name of G.I.D.C. exists.	Specifically report that Guarantee papers are physically verified with the entries in the Register and also verify whether the same are in favour of G.I.D.C.- Give separate Annexure for any discrepancies notice by you.
	Check Bank Guarantees which are expired. And whether fresh Guarantees are obtained or not?	Report if there are any Guarantees which are expired but not renewed by giving list of the same.
An undertaking is obtained from the Contractor on Stamp paper to get the bank Guarantee renewed before it ceases to be operative.	In case of Bank Guarantees which are released during the period under audit, verify authorisation and validity for release in relation to Contract/work.	Give your comments on authorisation and recording of Bank Guarantees which are released during the period under audit,in relation to Contract / work.
A watch is kept through this register that the Bank Guarantee is renewed by the Contractor in time.	Also verify whether Bank Guarantees are left to be released even after the completion of Contract.	Give your comments.
	Verify authorisation and confirmation of Division to Division and Div. to Sub division transfer of Bank Guarantees.	Specifically report that you have verified the authorisation and confirmation of inter Division / Division to Sub-division for transfer of Guarantees.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
6. DEBIT AND CREDIT ABSTRACT:		
Division Offices are maintaining Debit and Credit Abstracts showing headwise details of the debit and Credit Transactions of the month. This Abstracts are having headwise columns in which posting is done from Cash-Bank Books.	100% posting to be checked of entries in Debit and Credit abstract with Cash Book-Bank Book. At the time of checking the posting in these Abstracts care should be taken for correctness of the Account Heads.	Specifically report that 100% posting of entries in Debit and Credit abstract are verified with Cash/Bank Book. Misclassification of head of accounts if noticed, at the time of checking of posting of entries, Report by giving Annexure.
In each of Head of Account (in each column) date of Payment/Receipt, vouchers No/TR No and Amounts is entered. At the end of the month totaling of each head (each column) are made and summary of this Totals are reflected in monthly Accounts statements of the Divisions.	Verify entries from Debit and Credit Abstracts to the respective Register/Ledger maintained by the Division like Contractors Ledger, Deposit Register, Advance Register etc. Test checking of contingencies expenses with the Register.	Report that you have Test checked entries from Debit and Credit Abstracts with respective Registers / Ledger maintained by the Division like Contractors Ledger, Deposit Register, Advance Register etc. And test check contingencies expenses with the Contingent Register.- Give comments if any.
Receipts and Payment entries of this Abstracts are also reflected in various other Ledger/Registers maintained by the Divisions showing complete details of the Transactions.	Verification of the monthly summary of Debit and Credit Abstract with relevant details in monthly Accounts Statements. Totals of Debit & credit abstract is to be checked.	Verify the monthly summary of Debit and Credit Abstract with relevant details in Monthly Accounts Statements. Report that totals are test checked.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
7. CONTINGENT CHARGES REGISTER:		
The Register is maintained in Division Office in the prescribed Form.	This Being one of the statutory Registers required to be maintained by the Divisional office. Check whether it is properly maintai- ned by the division or not ?	This Being one of the statutory Registers required to be maintained by the Divisional office. Report as Matter Requiring Special attention if not maintained properly.
In this Register entries are made from Cash Book / Bank Book debit side for expenses incurred in the nature of contingencies which are incidental and other expenses incurred for th management of a office, or for the technical working of Department other than those which are prescribed like Capital expenditure Development expenditure and Revenue establishment expenses.	Test check the posting in the register from the Cash Book/Bank Book and from the debit abstract and in case of Recovery from the Credit abstract and proper classification of Expenses.	Specifically report that you have Test checked the posting in the register from the Cash Book/Bank Book and from the debit abstract and in case of Recovery from the Credit abstract and proper classification of Expenses. -Report discrepancies if any.
The main purpose of maintaining this Register is to watch the actual expenditure against the budgeted sanction for each sub head of expenses.	Verify the monthly summary of all heads of contingency with monthly accounts in Form No. 12 & see that they are within budgeted limits.	Report that you have verified the monthly summary of all heads of contingency with monthly accounts in Form No. 12 & they are within budgeted limits.
The monthly total of each sub heads are reported as classification of contingencies expenses in monthly statement Form No.12.		

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
8. ADVANCE REGISTER :		
A Register is maintained at Division office for all type of Advance.	Check whether the Advance register is properly maintained by the division or not.	Give your comments on maintenance of the same.
Separate Registers are maintained for sanction of each type of Advances.	Verify the nature of advances and its proper authorisation.	Give your comments on the nature of advances and its authorisation.
Separate Records / Register for: M.P.W. Advance Advance for Purchases/Expenses Recoverable in cash a kind. Sundry Advance Staff Advance.	100% checking of posting in Advance register from the Cash Book/Bank Book and or from debit and Credit abstract. Only if posting of abstracts is checked with Cash Book/Bank Book.	Specifically mention that 100% posting of entries in Advances register are checked by you from the Cash -Bank Book and or from Debit and Credit abstract. - Report discrepancies noticed if any in form of Annexure.
	Cross check the opening Balance debit and Credit during the month and closing balance of summary of each type of Advances with monthly Schedule of Advance abstract.	Report that you have Cross checked the opening Balance Debit and Credit during the month and closing balance of summary of each type of Advances with Monthly Accounts Statement.
	In case of Adjustment/Recovery of Advance, verify whether the same are settled in required time limit and as per the agreement/Contract and proper authorisation of the same.	Give your comments on settlement of Advances- Adjustment/Recovery and report whether the same are settled in required time limit and as per the agreement/Contract and properly authorised.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
	Verify the long outstanding unadjusted unrecovered advances and inquire into the same.	Report long outstanding unadjusted Advances.

9. **REVENUE RECEIPT REGISTER :**

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
The detailed account of all revenue receipts of the Division is maintained in this Register.	This being one of the statutory Registers is required to be maintained by the divisional office, Check whether it is properly maintained by the division or not?	Give your comments on maintenance of the said Register.
The register is posted from the Cash Book and Adjustment Book. The receipts are posted under various sub-heads of revenue receipts, the monthly totals of which are reconciled with those in Abstract of receipts. A progressive total of each kind of revenue receipt is carried over from month to month till March supplementary account. Refund of revenue if any is posted in this register.	Test check the posting in the register from the Cash Book & Bank Book keeping in view correct classification of receipts.	Report misclassification if any found out by you on Test checking posting of this register from Cash-Bank Book in form of a Annexure showing correct classification suggested by you.
	Verify the monthly statement of each head of Revenue receipts with monthly statement Form No.16.	Report that you have verified the monthly statement of each head of Revenue receipts with Monthly Statement and are correct.
Each transaction of regular revenue receipts is however not posted in this register. For items of regular revenue receipts viz. rent of godown, rent of sheds, quarters,		

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
and other buildings, water charges, partywise account is maintained in the register kept for the purpose, the monthly total of which duly reconciled with the abstract of receipts is posted in this register.		
Separate registers are kept to record the transactions of different types of regular receipts.		
In this register, partywise account of each area is maintained.		
10.REGISTER OF PAY BILL DEDUCTIONS:		
This registers maintained to ensure the current deduction from pay bill of all employees and its payment to statutory authorities within stipulated time.	Verify whether the proper register is maintained by the division or not.	Give your comments on maintenance of the same.
	Verify the deduction from pay-sheet and verify the entries in the Cash Book/Bank Book .	Give your remarks if any on verification of the deductions from pay-sheet and entries in the Cash -Bank Book.
	Check 100% posting from Cash Book,Bank Book and Credit abstract.	Report that 100% posting is checked from Cash Book,Bank Book and Credit abstract.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
	Verify whether all the Statutory deduction such as Professional Tax, C.P.F., G.P.F., Income Tax etc. are properly deducted as per Statutory requirements.	Specifically report that you have verified whether all the Statutory deductions such as Professional Tax, C.P.F.,G.P.F.,Income Tax etc. are correctly deducted as per Statutory requirements.
	Verify that all Statutory deductions are paid to the appropriate authority within stipulated time limits and verify the same with Cash Book Bank Book and or debit abstract.	Report if Statutory deductions are not paid to the appropriate authority within stipulated time limits to appropriate authorities as Matter Requiring Special Attention.
	For verification of Statutory payment verify the original Challan/receipt of payment if they are kept in a separate file and if not verified at the time of cash Book and Bank Book vouching.	Report that all the Statutory payment are verified with original Challans / receipts of payment. - If they are not made available for verification report the same as Matter Requiring Special Attention.
	Verify the posting on test check basis the payment of statutory deductions in register maintained for the purpose with cash book\Bank book and\or debit abstract.	Give your remarks if any, on test checking of the posting of entries of the payment of statutory deductions in register maintained with Cash-Bank Book.
	100% verification of credit headwise summary of pay bill deductions with Monthly Account Statement No.6 and debit summary with Statement No.17.	Report that you have verified (100%) Credit headwise summary of pay bill deductions with Monthly Account Statement No.:6 and the Debit summary with Statement No:17.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
11. WORKS ABSTRACT:		
Works abstracts is one of the most important accounts records of the division.	When the Contract to be executed for labour and material to be supplied by the contractor, the obtaining of such detail will not be important.	
As the main function of the division is to execute work, it is of utmost importance that a reliable record showing the details of the expenditure and progress of work done every month is maintained for each work. This requirement is met by maintaining the works abstracts.	However in certain cases when the advance payments are given to contractor & Some of the material is provided by the division. Verify that they are properly recorded in the works abstract.	Report if they are not properly recorded in the works abstract.
The works abstracts shows monthly the expenditure on each works whether in respect of cash, stock or adjustment. It further shows the division of monthly expenditure and physical progress of each sub-head.	Verify that the division has followed the procedure such as preparation of estimates, approval of estimate of the works from appropriate authorities, tender procedure & allotment of tender.	Give comments on the procedure followed by the Division such as preparation of estimates, approval of estimate of the works from appropriate authorities, tender procedure & allotment of tender. - Report if not properly authorised.
It helps to view the physical progress monthly as well as progressive expenditure on a work as compared to the sanctioned estimate. It further shows the cost per unit on the basis of item executed and expenditure incurred there on.	In case of alteration/addition in the work/value originally sanctioned, verify whether it is properly authorised by appropriate authority?	Give your comments.
	Verify whether the approval of the works estimate and allotment of work with total cost thereon are	Give your comments.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
It is on the basis of works abstracts that the register of works is posted.	properly informed to the respective sub-division or not?	
	Verify the monthly summary of the works abstract with the figures shown in the Monthly Accounts Statement No.9A.	Specifically mention that the monthly summary of the works abstract is verified with the figure shown in the Monthly Accounts Statement No.:9A.
12.CAPITAL WORKS REGISTER: (Estate wise, Headwise & Sub-headwise)		
Register of works is the payment and collective record of the expenditure incurred in the division during a year on each work. It has to be maintained in the divisional office.	Verify whether the register of works is properly maintained by the division office or not?	Give your comments on the maintenance of the same.
There are two forms of registers of works one for major and the other for minor works. In respect of petty works requisition and account serves the purpose of register of works however if derived, expenditure on those works may be recorded in the register of minor works.	Normally Division office of the corporation is maintaining the register of works for the major works. For individual head of the work and separate for each contractor.	
	Verify whether separate folios / separate section of the work are being made by the division or not?	Give your detailed comments on proper verification of the same.
	Verify that the division has followed the procedure such as preparation of estimates, approval	Give your detailed comments on proper verification of the same.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
The Register of works is posted monthly from works Abstracts. A separate folio is assigned for each work. But entries relating to minor works can be posted on single page.	of estimate of the works from appropriate authorities, tender procedure & allotment of tender procedure.	
When separate abstract are prepared for sub-works or parts of the major works, the transaction relating to each works abstract should be posted separately, and abstract for the entire works should be prepared on separate folio for comparing the cost of works and sub-work with the Budgeted Provision.	In case of alteration/addition in the work/value originally sanctioned, verify whether it is properly authorised by appropriate authority.	Give your comments on authorisation of of the same.
	Verify whether the approval of the works estimate and allotment of work with total cost thereon are properly informed to the respective sub-division or not.	Give your detailed comments on proper verification of the same.
	Whether advance payment is made to the contractor and/or material is supplied to the contractor for the work execution, Verify that the same is properly recorded or not.	Give your detailed comments on proper verification of the same.
	Verify the progress of the work month wise, properly reported in Monthly Accounts Statement No.9A (Monthly Accounts Statement No.9A (Details of Capital Expenditure) & classification in form no.3 for the capital expenditure headwise & estatewise.	Report that the monthly progress figures are verified with Monthly Accounts Statement No.:9A (Details of Capital Expenditure) and classification in MAS No.:3 (The Capital Expenditure headwise & estatewise).

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
13. MAINTENANCE & REPAIRS REGISTER: (Estate wise, Headwise & Sub-headwise)		
The Division is maintaining this register having particulars of expenditure incurred on maintenance and repairs estatewise and headwise. Normally the register contains the following columns. 1. Date. 2. C.Voucher No. 3. Particulars 4. Tender Reference 5. Category 6. Work Charges 7. Total Budget Provision for each head - Sub-head should be indicated seperately.	Verify the proposals received from the respective sub - divisional authorities and for the execution by the appropriate authorities.	Give your comments on detailed verification of the same.
	If the works expenses amount is exceeding the certain prescribed limit (Presently Rs.10,000) all the formalities as prescribed in para regarding Capital works are observed or not to be verified.	Give your comments on detailed verification of the same.
	Verify that the works bills are properly checked and certified by the incharge of the Sub-division and approved by the appropriate authorities at Division.	Give your comments on detailed verification of the same.
	Verify that the expenditure is properly distinguished and classified by sub-head of Maintenance and Repairs.	Report if misclassification noticed
	Verify the payments of the expenditure with Cash-Bank book.	Report that you have verified the payments of the expenditure with Cash-Bank book. Give comments.
	Verify the posting of cash-book expenditure with Monthly abstract	Report that verified posting of cash-book expenditure with monthly

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
	headwise and sub-headwise.	abstract headwise and sub-headwise.-Give comments.
	Verify the summary of Maintenance & Repairs Register with Monthly Accounts Statement No.:2,13A & for detailed headwise in Form No.14.	Report that the headwise summary of M & R register is verified with Monthly Accounts Statement No.:2,13A and detailed headwise in Statement No.:14.
14. CONTRACTORS LEDGER:		
A Contractor's ledger in form No.43 is maintained in the Divisional Office to watch monthly amounts due to or from Contractors. The account of each contractor is separately maintained and transactions of more than one work entrused to the Contractor are posted under the ledger account of that Contractor. The account is closed monthly and the break-up of the monthly closing balance is given by each work.	Verify that Contractor ledger is maintained work wise and contractor wise. Normally separate work given to same contractor is to be recorded only in one contractor ledger folio, but for the sake of convenience and individual contractor ledger folios for separate estatewise, work wise ledger folios for the contractor are being maintained by Division. Verify inter connecting transactions, if any recorded for that.	Give your detailed observations on verification of the same as stated in area of verification.
The Contractor's ledger shows the following details work wise.		
Cost of materials issued to the contractor for the	Verify all the respective particulars required to be maintained in register of	Give your detailed observations on verification of the same as stated in area of verification.

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execution of work for which the tender is accepted in his favour, with full details of materials issued, rate at which issued and the amount recoverable therefor.	contractor that they are properly recorded on top of the contractors ledger folio.	
	Verify contractors R.A.Bills. In R.A.Bills, verify whether the works executed by the contractor and value of the work executed is properly checked by the respective sub-division authority and also approved by the Executive Engineer of the division.	Give your detailed observations on verification of the same as stated in area of verification.
Expenditure incurred on behalf of contractor for work done either by departmental labour or by other agency or for purchase of materials required to get the work done on behalf of the contractor.	Verif, all the adjustments such as deductions / recovery etc. from the contractor's bill are properly calculated and made by the division or not?	Give your detailed observations on verification of the same as stated in area of verification.
After posting the transactions as above occurring during the month, the balance is struck and carried forward to the next month. Contractor's Ledger being an important account record, it is referred to while passing a bill in order :-	Verify any variation in the percentage of deduction in case of Income-tax and properly supported by the approved certificate of Income tax authorities.	Give your detailed observations on verification of the same as stated in area of verification.
(a) To see that the bill on hand is just the next to one which is paid previously (lastly),	Verify whether the bill is R.A.Bill or a Final Bill. In case of final bill verify the progressive figure of all the R.A.Bills and compare with the work order. In case of excess amount bill, verify the	Give your detailed observations on verification of the same as stated in area of verification.
(b) To recover the dues on outstanding advances, or any debit outstanding for work		

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done on behalf of contractor, and to note the bill that is being paid. A reference of page No. of the Contractor's ledger is noted on the bill which is attached with the scheduled docket to be sent with monthly account,	reasons of the excess such as variation in the rates or variation in the works to be carried out and all such variations are properly authorised and approved by the appropriate authority. Verify also the time factor to be taken for execution of work, verify if any delay is noticed on completion of the work or not and for such delay whether penalty provisions have been executed or not and / or are properly condoned by authorised person.	
(c) Amount of advances payment and/or secured advance, if any, paid in the bill and (iv) the amount creditable to contractor for work done and the amount paid as the total amount of work done upto the bill paid to the contractor.	Also verify where in any case some work is not got done, as per tendered item the reasons thereof and sanction of proper authorities for the same.	Give your detailed observations on verification of the same as stated in area of verification.
	Check the 100% posting of summary of payment to be made to the contractor and Deductions / Recoveries of the contractors with Cash-Bank book debit and credit side.	Report that 100% posting of summary of payment to be made to the contractor and Deductions / Recoveries of the contractors is checked with Cash-Bank book debit and credit side - Give your comments with full details.
	In case of deductions on account of deposit, verify the particular	Report that in case of deduction made on account of deposit, we

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	entries on test check basis with the deposit register.	have verified the particular entries on test check basis with the deposit register. -Give your comments if any.
	Verify that the division has made the payment of net amount payable to the contractors after obtaining the stamp receipt of contractor.	Give remarks, if any.
15. STOCK REGISTER : (Applicable only for own stocks)		
The quantity and value account of Stock materials is maintained sub-division-wise in this register. Debits to stock is posted from Cash Book and adjustment Book.	Verify whether proper Stock Register is maintained or not?	Give your comments on maintenance of the Stock Register.
	Test check the posting of Stock Register's debit side from Register of receipt and Monthly Abstract of Receipt)	Report that you have Test checked the posting of Stock Register's debit side Report if discrepancies noticed.
The quantity of materials received by debit to stock is posted Register of Receipt and Monthly Abstract of Receipt and credit to stock is posted from Monthly Abstract of Issue. An abstract is made for the debits and credits of all sub-divisions for each month and the same is reconciled with that in abstract of receipts and charges.	Test check the entries of Credit Side of Stock Register (Issue) with Issue Register and Monthly Abstract of Issue.	Give your comments if any on Test checking the entries of Credit Side of this Register with Issue Register and with Form No.10
	See whether Issue of Stock is properly authorised?	Comment on authorisation of issue.

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Separate return in Form no. 11 is prepared for each of half year ending September and March. The posting is done from the monthly abstracts Prepared for Receipt and issue of Stock. The return of half year embraces all the articles in stock.	Test check the Monthly Abstract of Debit and Credit side of Stock register, and verify whether they are reconciled with Abstract of Receipt and Charges.	Give your comments on test checking of monthly Abstract of Debit & Credit side of Stock register, it's reconciliation with Abstract of Receipt and Charges.
The register is closed after preparation of March-Supplementary Accounts.	BROADLY REVIEW :- 1. That there is no unnecessary accumulation of stock materials and that adequate action has been taken for disposal of surplus and or unserviceable stock. 2. That issue of material to work are correctly classified under two categories: a) Issued direct to works, and b) Issued to Contractors, and that the Contractors don't derive directly or indirectly any unauthorised monetary benefit in consequence of any arrangement in force.	Give your comments on review of the same.

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	3. That physical verification is periodically done and are corrected, when necessary, in accorded result verification.	
	4. That the issue rates are correctly fixed.	
	5. If the materials are issued to a contractor even though there is no provision in agreement, it seems to be seen that clear cut orders in writing of the Ex.Eng. are obtained and that the materials are at the current issue rates and plus storage,or market rate which ever is greater.	
	6. That the quantity and value adjustment have been correctly made on closing half yearly Register of stock.	
	7. That the issue of the chart according to the prescribed rules and that the recovery of the value of materials issued, is made properly.	

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
16. DEAD STOCK REGISTER :		
The quantity and value account of Dead Stock,Furniture Fixtures and other Assets are maintained in Dead Stock Register.	Verify whether proper Dead Stock Register with Sub head wise and each item of Dead Stock wise is maintained or not?	Give your comments on maintenance of the Dead Stock Register.
The Corporation allots different type of buildings on rental basis. the ownership of the buildings remain with the Corporation. Hence, the necessary record indicating the details of such rental building is required to be maintained at D.O.	Test check the posting of Dead Stock Register's debit side from Cash-Bank Book.	Report that you have Test checked the posting of this Register's debit side from Cash-Bank Book.
	Verify the Advance Register and see that there are any cases in which Dead Stock or Assets already received remain unadjusted in Advance Register.	Report if you have noticed any such instances and advise to pass necessary adjustment entries.
Secondly, the corporation utilises buildings like shed, housing quarters, guest house building office buildings either constructed by the corporation or purchased which is utilised for corporation's official purpose by the staff. Similarly, the quarters are also allotted to the staff for residential purpose. The necessary record of such buildings is also required to be maintained.	Verify that no revenue item is Capitalised and shown in the Dead Stock Register.	Report if any revenue item is Capitalised.
	Verify whether Numbering is done on the items of Dead Stock amd all Assets and location of items is mentioned in the Register.	Give your comments on verification of the same.
	Physical verification of items with Dead Stock Register atleast Twice a year.	Report the date on which Physical verification is done, and give Annexure for discrepancies if any.
	Verify reconciliation of Assets Reg. with financial data.	Give your comments.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
17. POSTAGE REGISTER :		
The register is maintained by the division office for recording the receipts of postage stamps as well as Revenue stamps and issue of postage stamps for the use of division. The posting for the receipts of the postal stamps is being made from the Cash-Book and in case of issue the posting is made from the outward register for the total amount of postal stamps used. The balance of postal stamps is worked out daily.	Verify that the Postage register is maintained properly or not?	Give your comments on maintenance of Postage Register.
	Verify the posting in the Postage Register for the Receipt with the Cash-Book and in case of issue with the Outward register on test check basis.	Report any discrepancies noticed on Test Checking of posting of Postage Register.
	Verify that the balance of postal stamps is worked out regularly and the same is certified by the person incharge.	Give your comments on balancing of Postage Register and authorisation of the same.
	Verify the balance Carried forward on test check basis. Also verify whether the postage register is examined periodically by the Executive Engineer?	Give your comments if any.
	Physical verification of Stamps on hand at least Twice in a year.	Report the Date of Physical verification of Stamps on hand,and Report if discrepancies noticed.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
18. STATIONERY REGISTER :		
The register is maintained by the division office for recording the quantity of receipts and issue of the item under the head Stationery.	Verify that the Stationery register is maintained properly or not.	Give your comments on maintenance of the same.
The register is having separate folios for the each item.The posting for the receipts of Stationery is done from credit side of Cash-Book/ Bank-Book. The entry of issue is made separately for each item in their respective folio with having the details like Name of Person, Signature of person and the quantity issued. The Balance of item remaining in stock is carried out regularly.	Verify the posting of the entries - for the Receipt with the Cash/Bank Payment voucher with regards to the quantity received entered in the register is tallied with the quantity shown in the voucher.	Report any discrepancies noticed at the time of verification of posting in the said Register.
	For entry of issue of Stationery, verify the Signature of the receiving person. Also verify that the issue of Stationery is approved by the authorised person or not.	Give your comments on the procedure of issue of Stationery followed.
	Verify that the balance of Stationery is worked out regularly and the same is certified by the person in charge.	Give your comments on balancing of the same.
	Verify the balance Carried forward on test check basis, more emphasis should be given on the items of which high level of stock is maintained. Also verify that the register is examined by the Executive Engineer.	Give your comments on the same.

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	Make the Physical verification of the Stationery Stock and compare with the Stationery register, here more emphasis should be given to the slow moving items.	Report the date of Physical verification of Stationery Stock and give Annexure for any discrepancies noticed.
19. IMPREST ADVANCE REGISTER:		
Division Offices are maintaining Imprest Advance Register to keep records of the Imprest Advance given to and adjustment of Imprest Advance by the Sub-divisions under the control of Division.	Verify whether the Imprest Advance Register is Up-to-date maintained or not?	Give your comments on maintenance of the Imprest Advance Register.
	Verify 100% posting of advance given by the Division Office to particular Sub-division from Cash-Bank Book.	Report that 100% posting checked for Advance to particular Sub-division from Cash- Bank Book.
Separate Accounts are kept for each Sub-Divisions in the Register. When Imprest Advances are given the entries are recorded from Cash-Bank Book and when Sub-divisions are giving accounts and details of expenses incurred or payments made by them along with all the original vouchers, the said imprest advances are adjusted.	Verify the adjustment entries for the details of expenses or payments made by Sub-divisions, and see whether Sub-divisions has supplied all the original vouchers in support of the same.	Report that you have verified the adjustment entries for the details of expenses or payments made by Sub-divisions. - Give your comments in the form of Annexure.
It is the practice of the Corporation not to give any Imprest advance if old Imprest advance	Check whether there are any instances where fresh advance is given without adjustment of old outstanding Imprest advance.	Give specific Report if you notice such instances as Matter Requiring Special Attention.

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balance remained unadjusted with a particular Sub-division.	Verify the Authorisation for any Special Imprest advance given.	Give your comments on authorisation of the same.
Authorised persons of the Division Office and Sub-division offices are signing the register for confirmation of Imprest advance and it's adjustment.	See whether any Imprest advances remained unadjusted since long.	Report if any Imprest advances remained unadjusted since long.
	Verify whether at the end of the year all imprest advances are being adjusted or not? See that there should not be any outstanding balance in this account.	If not report as matter requiring special attention and give list giving full details.
20. TENDER REGISTER:		
The Register is maintained to keep date wise record of the sale of Tender Forms to the Contractors eligible to tender the work.	Broadly review the same.	Give your comment if any.
The record is kept work - wise. The register is reviewed by the Ex. Engineer on the day fixed for opening of the Tenders and records a Certificate as to the Contractors from whom the Tenders are received.		

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
21. OTHER AREAS OF VERIFICATION:		
FIXATION OF CHARGES:		
Fixation of Water Charges, Drainage Charges, Drainage connection charges and Service charges are done at Division Office on the basis of guidelines given by the Head Office.(See Annexure "A")	Verify the calculation of fixation of charges by the Division office and whether they are as per the norms and mode given by the Head Office or not?	Give your comments on due verification of the same particularly as to timely and speedy overdue recovery.
The Rates and norms of collection of the above charges fixed by the Division Office are being intimated to Sub-divisions for collection from the parties.		
INCOME TAX DEDUCTED AT SOURCE:		
All the Offices of the Corporation has to Strictly observe all the present provisions of Tax Deducted At Source as per the Income Tax Act and Rules there on.		
By deducting Tax from the payments and at the rates specified under the Act and in the manner to be deducted.	Verify whether Tax is deducted from all the payments and at the rates and in the manner so required under the Act?	Report if Tax is not properly deducted. And mistakes in deduction or even short deduction also to be reported.

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	In case of deduction of lower rate/no deduction of tax, due to presentation of certificate of I. T. authorities by the payee, verify the same in details specifically with regard to rate and period.	
By payment of Tax Deducted at Source to the credit of Central Government within the stipulated time limit.	Verify whether the Tax Deducted at Source is paid to the credit of Central Gov. within the stipulated time limit or not? - verify the copies of Original Challans and see whether proper challans are used for payment or not?	Report Late payments or Non payment of Tax deducted as Matter Requiring Special Attention.
By issuing Tax Deducted at Source Certificates to the person from whom Tax is deducted in the prescribed form and within the stipulated time limit.	Verify whether the Tax Deducted at Source Certificates are issued to the person from whom the Tax is deducted in the prescribed Forms and sent within stipulated time limit?	Report if you noticed that Tax Deducted at Source certificates are not issued within time limit prescribed and in the prescribed form.
Filing of Required Returns of Tax Deducted at Source or for non deduction of Tax to the Income Tax Authorities in prescribed Forms with the required attachments within the stipulated time limit.	Whether required Returns of Tax Deducted at Source or for non deduction of Tax are filed to the I.T.Authorities in prescribed Forms with the required attachments within the stipulated time limit?	Report if on your verification if Returns of Tax deducted or for non deduction of Tax, not filed to I.Tax authorities in prescribed forms with the required attachments within the stipulated time limit.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
MONTHLY ACCOUNTS STATEMENTS:		
The Executive Engineers submit to the Accounts Branch at Head Office their monthly accounts, correct and complete in all respects and duly checked by the Divisional Accountant.	100% verification of Monthly Accounts Statements for all the months.	Report that you have verified 100% details of all the Monthly Accounts Statements of all the months. Give your remarks in form of Annexure.
A list of Monthly Accounts Statements and Proformas of MAS are also enclosed with the Audit Manual for ready reference.	Verify whether Division has submitted Monthly Accounts Statements within seven days of the end of every month to Head office?	If there is delay, report the same as Matter Requiring Special Attention.
INSURANCE OF ASSETS AND CASH IN TRANSIT AND CASH IN SAFE:	See hat the same is invariably taken.	Report that the same is verified.

BOOKS / RECORDS TO BE VERIFIED AT SUB - DIVISION OFFICES

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
1. DEBIT ABSTRACT FOR EXPENSES INCURRED : (IMPREST CASH BOOK)		
Sub-Division is taking imprest advance from Divisional office for making payment of expenses at Sub-Division office.	Verify whether Debit Abstract or Imprest Cash Book is properly maintained or not?	Give your comments on maintenance of Debit Abstract or Imprest Cash Book.
	Check whether all entries of Imprest Advance taken from controlling Division are taken as receipt of Advance or not?	Give your remarks if any on the same.
Division is giving once or twice in a month imprest advance to Sub-Division on adjustment by submitting vouchers for previous advance taken. Dy. Engineer is authorised to make payment of Rs. 500 per voucher. For special type of expenses, special imprest advance are being given by the Division office.	Verify whether all the details of expenses and payments made by the sub-div.are properly recorded or not?- with Voucher No.,Date of payment,Particular of expenses and amount.	Give your over all comments on recording of details of payment.
For record of expenses incurred a debit abstract is prepared showing date of voucher, voucher No., head of expense. The summary of said abstract and all the original vouchers are being sent to controlling Division office alongwith prescribed form showing particulars of expenses incurred for the adjustment of imprest taken.	All the vouchers are to be submitted to controlling Division offices for adjustment of Imprest Advance so you may not verify vouchers at this level but copy of vouchers can be seen for authorisation.	Give your comments if any.
	Test check expenses with other relevant records kept at Sub-div. office.	Give your remarks if any on test checking of expenses with other relevant records.

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At Sub-Division office imprest for expenses taken from controlling office is strictly on imprest system. Amount unspent i.e. balance of previous advance is deposited back along with vouchers to controlling Division office and fresh imprest advance is being taken for future expenses. In no case long outstanding, unadjusted imprest advance is permissible.	Verify whether Special Imprest Advance taken for particular payment or Expenses, are utilised for the said Expenses/payment.?	Give your remarks if any on your verification of the same.
	Verify whether it is periodically verified by higher authorities and daily authorised by the Dy. Engineer?	Give your comments on Inspection and authorisation.
In absence of Cash book or Petty cash book maintained at Sub-Division office, cash on hand at any end of the day should be in agreement with total of unsubmitted vouchers deducted from the imprest taken for particular period.	Surprise Physical verification of balance of Cash on hand at least Twice in a year.	Report the Date on which Cash on Hand balance is physically verified. If you can not tally the same, Report as Matter Requiring Special Attention.
2. IMPREST REGISTER :		
Sub-Division is maintaining imprest register for showing particulars of imprest taken, for expenses from controlling Division office and total amount of vouchers submitted for adjustment of the same.	Verify whether the Imprest Advance Register is Up-to-date maintained or not?	Give your comments on maintenance of the Imprest Advance Register.
	Verify 100% posting of Advance given by the Division Office to particular Sub-division from Imprest Cash-Book or Debit abstract	Report that 100% posting checked for Imprest Advance taken by Sub-division from Cash- Book.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
	Verify the adjustment entries for the details of expenses or payments made by Sub-divisions, and see whether Sub-divisions has supplied all the original vouchers in support of the same.	Report that you have verified the adjustment entries for the details of expenses or payments made by Sub-divisions. - Give your comments in the form of Annexure.
	Check whether there are any instances where fresh advance is taken without adjustment of old outstanding Imprest advance.	Give specific Report if you notice such instances as Matter Requiring Special Attention.
	Verify the Authorisation for any Special Imprest advance taken.	Give your comments on authorisation of the same.
	See whether any Imprest advances remained unadjusted since long.	Report if any Imprest advances remained unadjusted since long.

3. BANK BOOK / CHEQUE RECEIPT REGISTER :

Sub-Division office is having one collecting bank account mainly for collection of water charges, drainage charges, service charges etc. from Plot/Shed holders.	Verify whether Collection Bank Book or proper Cheque Receipt Register is maintained up-to-date or not?	Give your comments on the maintenance of the same.
Generally being a collection account Sub-Division offices are	See whether all the particulars of Cheque received from parties are entered in the Register or not?	Give your comments on recording of required details in the same.

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maintaining cheque receipt register and entering the details of cheque received during the month and posting is done from the T.R. issued to the parties.	Cheque whether the same is maintained on day-to-day and daily balances are drawn up or not?	Give your remarks if any.
	Verify all(100%) entries from office copy of Receipt (T.R.) issued by the Sub-Division.	Specifically report that you have verified all (100%) entries from office copy of Receipt (T.R.) issued by the Sub-Division.
Sub-Division office have no withdrawing powers in case of collection bank account.		
Every month the funds are transferred to Head office or to Division office from the collection account.	Verify all (100%) entries of dishonored cheques and see whether proper effect of the same is given?	Report that you have verified all (100%) entries of dishonored cheques and report if required effect of the same is not given?
	Also Test check entries with Pay-in slips, and see that entries are passed on the same date or not?	Give your remarks if any on test checking of entries with Pay-in slips.
Monthly Bank Reconciliation Statement is to be prepared and the Bank Account should be reconciled every month. (See separate para for Bank Reconciliation)	Verify 100% posting of this register with party Ledger kept for water charges and other charges.	Report that you have verified 100% posting of this register with party Ledger kept for water charges and other charges. Give remarks if any in form of Annexure.
	See that Balance in this Bank Account is monthly or periodically transferred to H.O. or Controlling Division or not?	Give your comments if any.

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	See whether the same is daily verified and authorised by the Dy. Engineer or not?	Give your comments on verification and authorisation.
	Verify whether the Bank Account is reconciled every month? and detailed verification of BRS.	Report whether the Bank Account is reconciled every month? If not give your remarks as Matter Requiring Special Attention.

4.BANK RECONCILIATION STATEMENT :

The Bank Reconciliation Statement is prepared by the Sub-Division Office for reconciling the balance of Bank Account as per Cheque receipt register / Bank book with the Balance as per Bank Statement. The statement is prepared by taking the opening balance of Bank as per Cheque Receipt Register (Bank Book), to which the remittances made into the Bank during the month are added. From the total arrived at the total of cheques drawn or balance transferred during the month as per Cheque Receipt Register (Bank Book), is deducted, which represents the balances with the Bank as per Cheque Receipt	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 Cheque receipt Register (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	Specifically report that you have verified monthly Bank Reconciliation Statements of the Bank Account operated by Sub-Division Office -if you can not give reasons. Specifically Report that at the time of verification of Bank Reconciliation Statement of the Bank Account operated by the Sub-Division, you have verified (100%) all the entries of Cheque Receipt Register (Bank Book) and Bank Statements and verified the same with Bank Reconciliation Statements. If following type of entries may

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
Register (Bank Book) at the end of 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.	of the month. If the same is repeatedly found consecutively for more than six months then it should inquired into & a reverse entry should be passed.	come across at the time of verification of Bank Reconciliation Statements, it may be reported in form of separate Annexure with full details.
The resultant difference is explained by giving the details of cheques drawn for transfer of funds but remaining uncleared to the end of the month and that of remittance made into the Bank but remaining unaccounted for by the Bank at the end of the month.	If there is any entry in the reconciliation statement under the head Debit by bank or Credit by bank then proper explanation must be obtained and necessary entry should be passed thereafter.	Following amounts are debited / Credited by the Bank are not accounted in Book. Following cheques deposited are not cleared for more than six months. If there are any long out standing deposits/ cheques credit entries.

5. **WATER CHARGES LEDGER \ REGISTER :**

Sub-Division office is maintaining one water charges ledger \ register for recording the amount due, payment received and amount outstanding from the parties towards their monthly water charges dues as per the bill issued to them and amount received from the party.	Verify whether Sub-Division office has properly maintained estate wise water charges ledger \ register?	Give your comments and suggestion on maintenance of estate wise water charges ledger \ register.
	See whether the water charges Ledger/Register gives all the basic data of the parties like amount due, payment received and amount outstanding, towards the same.	Give your comments on the same.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
The debit entry is being made from the office copy of the bill issued to the client and the credit entry is made from the cheque receipt register. The water charges ledger \ register shows the balance outstanding from parties.	Test check whether the debit entry is being made from the office copy of the bill issued to the party?	Give your remarks if any on test checking of the debit entries in the Ledger / Register.
	Test check the credit entries from the cheque receipt register and or from copies of Receipts issued.	Report that you have test checked the credit entries from the cheque receipt register and or from copies of Receipts issued. Give your comments if any.
For collecting details for entering into the water charges ledger \ register following records are also maintained at Sub-Division office :	Test check the balancing of the Ledger/ Register.	Report if any discrepancies noticed by you on test checking of the balancing of the Ledger/ Register.
a) Meter Reading Book :		
Meter reading book in the printed form is maintained by the Sub-Division office. Every month the meter reader visits the Plots/Sheds of the Estate which has taken the water connection. The meter reader enters the current reading of the water meter, on the basis of this data the computerised bills for water charges is issued to the parties.	Test check whether proper reverse entries are passed in the Ledger / Register for dishonored Cheques?	Specifically report that you have verified on test check basis whether proper reverse entries are passed in the Ledger / Register for dishonored Cheques?
	Test Check outstanding balances with overdue Statement, and comment upon the recovery steps taken.	Report that you have test Checked outstanding balances with overdue Statement, and comment upon the recovery steps taken.

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b) Register Of Bills :	Whether Ledger / Register is periodically examined by the higher authorities?	Give your comments on inspection and authorisation.
The bills of water charges are generated on monthly basis on the basis of the data entered from the meter reading book for the water consumed during the month.	Test check the following other records maintained at Sub-Division office :	Specify in your report that you have test checked the following other records maintained at Sub-Div. and give your comments. Meter reading Book. Water charges Bills.
The bills are distributed to the parties on the regular interval.	Meter reading Book. Water charges Bills.	
c) Water Demand Register:		
The same be maintained to record demand of allottee and actual consumption made.	Test check the same.	Give your comments.
6. MEASUREMENT BOOKS :		
It is the practice of the Corporation to make payment of Contractor's R.A. bill or Final bill are being made only by Controlling Division office, but regarding work done by contractor it should be authorised by Dy.Exe. Eng. of concerned Sub-Division where the work is done and for approving the contractor's bill, measurement books are the basic record at Sub-Division office.	Test check measurement books with copy of contractor's R.A. Bill/Final bill approved by Sub-Division office for payment.	Report that you have test checked measurement books with copy of contractor's R.A.Bill / Final bill approved by Sub- Division office for payment.
	At the time of verification of measurement books following points are to be kept in mind : 1. Measurements are recorded by authorised person.	Report that you have kept in mind all the points as mentioned in area of verification of measurement books, and give your comments.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
The measurement of all works executed on rate list, piece work or direct basis, are recorded in measurement books. The measurement book is a record to the effect that items of work done, supplies made, or service rendered are counted, measured or weighed by a responsible officer under whose supervision the activity is done. When the bills are produced by contractors, etc. the quantities shown therein are verified with those recorded in the measurement book. Thus the measurement book is the basis on which claims are checked and passed. As most of the works are executed on contract basis, measurement books are considered very important record. All measurement books are serially numbered, and they bear printed serial numbers. An account of measurement book is maintained. This Measurement Book Register shows serial number of measurement book, name of Sub-Division to which the book is issued, date of issue and date of return.	2. Reference to contract number and work, it's previous measurement etc. is given to link and distinguish measurements of a particular work. 3. Index is posted up-to-date. 4. Measurements are recorded chronologically. 5. Measurements are test checked by higher officers. 6. Deduction is made for shrinkage where necessary. 7. Measurements are crossed by diagonal red ink line when bill is prepared and reference to voucher number and date of payment is given at the end of the abstract over the signature of the disbursing officer. 8. Certificate of arithmetical check is given.	

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
	9. Pay order is given at the end of the abstract and is duly signed by Exe. Eng. before payment.	
	10. No page has been torn out or is missing and that all blank pages are canceled.	
	11. Recording of measurement is not unduly delayed after completion of work particularly when penalty is to be levied for the delay in completion of work.	
	12. Submission of a bill after the measurements are recorded, is not unduly delayed.	
	13. The measurements should be signed by the person recording the measurements and by the suppliers or contractors in token of acceptance of measurements.	
	14. Quantities of Sub-Heads are recorded in words also.	

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
	15. In the case of final bills, reasons for excess in execution of Sub-Heads are given where necessary.	
	16. Corrections have been properly made and initialed by the responsible person.	
	17. The original pencil entries should not be inked over.	
	18. In the case of canceled measurements, reasons for cancellation should be signed by the officer canceling them.	
7. DEAD STOCK REGISTER:		
The quantity and value account of Dead Stock,Furniture Fixtures and other Assets are maintained in Dead Stock Register.	Verify whether proper Dead Stock Register with Sub head wise and each item of Dead Stock wise is maintained or not?	Give your comments on maintenance of the Dead Stock Register.
	Test check the posting of Dead Stock Register's debit side from Cash-Bank Book.	Report that you have Test checked the posting of this Register's debit side from Cash-Bank Book.
	Verify the Advance Register and see that there are any cases in which Dead Stock or Assets already	Report if you have noticed any such instances and advise to pass necessary adjustment entries.

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
	received remain unadjusted in Advance Register.	
	Verify that no revenue item is Capitalised and shown in the Dead Stock Register.	Report if any revenue item is Capitalised
	Verify whether Numbering is done on the items of Dead Stock and all Assets and location of items is mentioned in the Register.	Give your comments on verification of the same.
	Physical verification of items with Dead Stock Register atleast Twice a year.	Report the date on which Physical verification is done, and give Annexure for discrepancies if any.
8. STOCK / TOOLS AND PLANT REGISTER:		
Sub-Division is also maintaining Stock / Tools and Plant Register to keep record of Stock under it's control.	Verify whether proper Stock Register is maintained or not?	Give your comments on maintenance of the Stock Register.
The quantity and value account of Stock materials is maintained Estate /work wise in this register.	Test check the posting of Stock Register's debit side from Register of receipt and Monthly abstract of Receipt.	Report that you have Test checked the posting of Stock Register. Report if discrepancies noticed.
Debits to stock is posted from Imprest Register /adjustment Book.	Test check the entries of Credit side of Stock Register (Issue) with	Give your comments if any on Test checking the entries of Credit

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
	Issue Register and Monthly Abstract of issue.	Side of this Register with Issue Register.
The quantity of materials received by debit to stock is posted from Register of Receipt, and Monthly abstract of Receipt and credit to stock is posted from form Monthly abstract of issue.	See whether issue of Stock is properly authorised?	Comment on authorisation of issue.
An abstract is made for the debits and credits of all Estates / Works for each month and the same is reconciled with that in abstract of receipts and charges.	Test check the Monthly Abstract of Debit and Credit side of Stock Register, and verify whether they are reconciled with Abstract of Receipt and Charges?	Give your comments on test checking of monthly Abstract of Debit & Credit side of Stock register, it's reconciliation with Abstract of Receipt and Charges.
Separate return is prepared for each of half year ending September and March. The posting is done from the monthly abstracts prepared for Receipt and issue of stock. The return of half year embraces all the articles in stock.	BROADLY REVIEW :- That there is no unnecessary accumulation of stock materials and that adequate action has been taken for disposal of surplus and or unserviceable stock. That issue of material to work are correctly classified under two categories:	Give your comments on review of the same.
The register is closed after preparation of March-Supplementary Accounts.	a) Issued direct to works, and b) Issued to Contractors, and that the Contractors don't derive directly or indirectly any unauthorised monetary benefit in consequence of any arrangement is in force.	

BOOKS / RECORDS MAINTAINED	AREA OF VERIFICATION	REPORTING BY AUDITORS
	That physical verification is periodically done and quantities are corrected, when necessary in accorded result verification.	
	That the issue rates are correctly fixed.	
	If the materials are issued to a contractor even though there is no provision in agreement, it seems to be seen that clear cut orders in writing of the Ex.Eng. are obtained and that the materials are at the current issue rates and plus storage,or market rate which ever is greater.	
	That the quantity and value adjustment have been correctly made on closing half yearly Register of stock.	
	That the issue of the chart according to the prescribed rules and that the recovery of the value of materials issued,is made properly.	

GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION.

Statement to be sent to H.O. with monthly Accounts File.

Sr. No.	Statement No. Old.	Statement No. New.	Particulars.	Details of statement.
1.	1.	1.	Monthly Accounts.	Attached.
2.	2.	2.	Classified Abstract of Receipts.	"
3.	3.	3.	Classified Abstract of Expenditure.	"
4.	4.	4.	Statement of Revenue Receipts.	"
5.	-	5.	Statement of CPF deduction.	"
6.	5.	6.	Statement of paybill deduction(credit).	"
7.	-	7	Statement of Advance to Staff.(credit).	"
8.	-	8	Statement of cash from Head Office.	"
9.	7	9	Estatewise and sub Head wise expenditure on capital.	(As per old form).
10.	7A	9A	Details of Establishment Expenditure included in Capital Expenditure.	Attached.
11.	-	10	Statement of Assets.	"
12.	-	11	Statement of Expenditure on Revenue Expenditure Establishment.	"
13.	10	12	Statement of Expenditure on contingency	"
14.	8	13	Statement of Expenditure on M & R	(As per old form)
15.	8A	13A	Details of Establishment Expenditure included in M & R.	Attached.
16.	-	14	Progressive statement of M & R.	"
17.	-	15	Abstract of Deposit works.	"
18.	-	16	Abstract of Advance Works.	"
19.	-	17	Deposit pay bill deduction.(Debit)	"
20.	-	18	Advance to staff.(Debit).	"
21.	-	19	Detail of ATD/ATC.	"
22.	-	-	Bank Reconciliation.	(olf form)
23.	-	-	Form 64 capital & M & R.	"

Dy.Chief Accounts Officer-(BGT)
GIDC - A'bad.

FORM NO : 1.

Gujarat Industrial Development Corporation, A'bad.
Monthly Accounts.

Division:____ ______ Month:________ ____

Receipts.		Expenditure.	
Opening Balance:		**Capital Expenditure.**	
Cash.		Land.	
Bank.		Development.	
Imprest.________		Factory Shed.	
Total....		Workers' Qtrs.	
		Assets.	
		Total.....	
Revenue Receipt.		**Revenue Expenditure.**	
C.P.F.		Establish.	
F.P.S.		Contingency.	
Deposit paybill deduction.		M. & R.	
Advance to Staff.		Total.....	
Deposit works.		Advance works.	
Advance works.		Deposit works.	
Un-paid.		C.P.F.	
Transfer within Division.		F.P.S.	
Transfer within sub-division.		Deposit paybill deduction.	
Stock.		Advance to staff.	
Cash from H.O.		Un-paid.	
		Transfer within Division.	
		Stock.	
		Transfer within sub-division.	
		Closing Balance.	
		Cash.	
		Bank.	
		Imprest.________	
		Total....	
Total....	----------------	Total....	----------------

Divisional Accountant.
GIDC - Dn.

Executive Engineer.
GIDC - Dn.

JLV....

FROM NO: 2.
GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION.
Classified Abstract of Receipts.

Division:_______ Month:_________

---

1) Revenue Receipts (as per classified abstract form No: 4 attached).

2) (A) Deposit works.
   i) Earnest money.
   ii) Security deposit.
   iii) Amount withheld from contractor bills.
   iv) Other Misc.Deposits.

Total A....

(B) Deposit pay bill deduction (as per form No: 6attached).

3) Advances works.
   (A)
   i) Adv.for purchase of materials.
   ii) Adv.for work to be done by other bodies.
   iii) Adv.recoverable in cash/kind.
   iv) Sundry advances.

Total....

(B) Advances to staff.

4) Stock.

5) Transfer between division.

6) C.P.F.
   i) Regular.
   ii) W/C.
   iii) D/W.
   Total.....

Divisional Accountant.
GIDC - Dn.

Executive Engineer.
GIDC - Dn.

FORM NO : 3.
GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION.
Classified Abstract of Expenditure.

Division:________

Month:__________

1. Capital Expenditure:
   a) Development.
   b) Factory Sheds.
   c) Workers Quarters.

Total... ----------

   e) Land.
   f) "Assets"-as per from attached.

Total.... ----------

2. Revenue Expenditure:
   a) Establishment.
      i) Salary bills.
      ii) Bonus.
      iii) Medical.
      iv) T.A.Bill.
      v) O.T.

Total... ----------

   b) Contingency(As per from attached)
   c) M & R.

Total... ----------
(A to C)

3. Deposit-works.
   A: i) Earnest money.
      ii) Security deposit.
      iii) Amt.withheld from contractor bills.
      iv) Other misc.deposit.
   B: Deposit from pay bill deduction.

4. Advances-works. Total.A.. ----------
   A) i) Advance for purchase of materials.
      ii) Advance for ueorable in cash/kind.
      iii) Advances for work done by other bodies.
      iv) Sundry advances.
   B) Advance to staff.

Total.'A'.. ----------

5. Stock.
6. Transfer between Division.

Divisional Accountant.
GIDC - Dn.

Executive Engineer.
GIDC - Dn.

FORM NO.: 4.

Statement of progressive Expenditure of Revenue Receipt.

Division:__________ Month: __________

Sr. No.	Particulars.	Exp. up to last month.	During month.	Total.
1.	Sale of Tender Forms.			
2.	Fines from Contractor.			
3.	Hire charges on Tools and Plants.			
4.	Rent of land.			
5.	Forefitures of deposit.			
6.	Scrutiny Fee.			
7.	By other receipts.			
	a) Rent of Building.			
	b) Rent of Quarters.			
	c) Sale of Grass etc.			
	d) Water Charges.			
	e) Sundries.			
	Total.....			

Divisional Accountant.
GIDC - Dn.

Executive Engineer.
GIDC - Dn.

Note:- Sub headwise details of "Sundries" under the head "By other Receipts" may be provided on seperate sheet.

JLV......

Statement No : 5

Statement showing the progressive credit of CPF for the year________

Division:________ Month:________

Sr. No.	Particulars.	Upto last month.				During month.				Total.			
		CPF.	Vol.	Adv.	Total.	CPF.	Vol.	Adv.	Total.	CPF.	Vol.	Adv.	Total.
1.	Regular.												
2.	W/C.												
3.	D/W.												
	Total.												

Divisional Accountant.
GIDC - Dn.

Executive Engineer.
GIDC - Dn.

JLV......

Statement No:6.

SCHEDULE OF PAY BILL DEDUCTIONS (CREDIT)

DIVISION:____ ____

MONTH:__________

Sr. No.	Sub-Head.	Progressive upto previous month.	During the month.	Total.
1.	G.P.F.			
2.	C.G.G.I.S.			
3.	Profesional Tax.			
4.	L.I.C.			
5.	Society.			
6.	Income Tax(aff).			
7.	G.S.L.I.			
8.	H.B.A.			
9.	S.G.G.I.S.			
10.				
11.				
12.				
	Total...			

Divisional Accountant.
GIDC - Dn__________

Executive Engineer.
GIDC-Dn__________

Statement No:7.

GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION.

Schedule of Advance to Staff (Credit)

Division:__________ Month:__________

Sr. No.	Sub-Head.	Progressive upto previous month.	During the month.	Total.
1.	Fan Advance.			
2.	Food Grain Advance.			
3.	T.A. & T.T.A.Advance.			
4.	Vehicle Advance.			
5.	House Building Advance.			
6.	Pay Advance.			
7.	Festival Advance.			
	Total....			

Divisional Accountant.
GIDC - Dn.__________

Executive Engineer.
GIDC-Dn.__________

Statement No : 8

Funds received from Head Office for
the month of ________.

Date of Receipt.	Amount.

Divisional Accountant.
GIDC - Dn.

Executive Engineer.
GIDC - Dn.

Statement No: 9(A)
FORM NO: 7(A)

GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION.

Details of Capital Expenditure for the month of______________ Dn.________

S.No.	Establishment expenditure.	Other than Est.Expenditure.	Total capital expenditure.

Breakup of Est.Exp.

1) W/C.

2) D,W.

Divisional Accountant.
GIDC - Dn.

Executive Engineer.
GIDC - Dn.

FORM NO : 10

GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION.

Classified Abstract expenditure on Assets_______

Division:__________

Month:__________

Sr. No.	Particulars.	Exp.upto the last month.	Expenditure during the month.	Total Exp.
1.	Scientific instruments.			
2.	Ordinary tools & plants.			
3.	Vehicals.			
4.	Furniture.			
5.	Typewriters & duplicating machines.			
6.	Telephones.			
7.	Cycles.			
8.	Franking machines.			
9.	Tools & plants(Specials).			
	Total....			

Divisional Accountant.
GIDC - Dn.

Executive Engineer.
GIDC - Dn.

Statement No : 11

Statement showing the progressive Expenditure on Revenue Expenditure Est.

Division:____________ Month:______________

Sr. No.	Particulars. Sub-Head.	Expenditure upto last month.	During month.	Total.
	Salary:			
1.	R.M./D.M./A.M.			
2.	A.O.			
3.	XEN.			
4.	Sub-Dn.			
	Allowances:			
1.	R.M./D.M./A.M.			
2.	A.O.			
3.	XEN.			
4.	Sub-Dn.			
	Bonus:			
1.	R.M./D.M./A.M.			
2.	A.O.			
3.	XEN.			
4.	Sub-Dn.			
	Medical:			
1.	R.M./D.M./A.M.			
2.	A.O.			
3.	XEN.			
4.	Sub-Dn.			

....2/-.

Statement No : 12

Statement of progressive Expenditure of Revenue Expenditure contingencies.

sion:________ Month:________

Particulars.	Exp.upto last month.	During month.	Total.
Office Rent.			
Stationary Charges.			
Postage & Telegraph.			
Electricity Charges.			
Advertisement Charges.			
Books & Periodical & News Paper.			
Printing & Binding.			
Meeting Expenditure (General expenditure-Entertainment exp.)			
Repairs to vehicle.			
Repairs to type writer Fan & Fixture, Cyclostyle Machine, Cycle & Office equipment.			
Petrol for vehicle.			
Conveyance Charges.			
MISC.			

Divisional Accountant.
GIDC.- Dn.

Executive Engineer.
GIDC - Dn.

Note:- Sub headwise details of "MISC Exp." may be provided in seperate sheet.

P.V.....

FORM NO: 13(a)

GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION.

Details of M & R expenditure for the month of ________ Dn.________

Sr.No.	Establishment Expenditure.	Other than Est.expenditure.	Total M&R expenditure.

Breakup of EST. Exp.

1) W/C.

2) D/W.

Divisional Accountant.
GIDC - Dn.

Executive Engineer.
GIDC - Dn.

Statement No : 14.

Statement of progressive Expenditure of

M & R.

Division:____________. Month:__________.

Sr.No.	Particulars.	Expenditure upto last month.	During month.	Total.
1.	Road.			
2.	Water Supply.			
3.	Drainage.			
4.	Power.			
5.	Building.			
6.	Factory Sheds.			
7.	Workers' Quarters.			
8.	Land Revenue.			
9.	Misc.			

Divisional Accountant.
GIDC - Dn.

Executive Engineer.
GIDC - Dn.

JLV.....

FORM NO: 15.

Schedule of Deposit.

ABSTRACT

Division:__________ Month:__________

Sub-Head.	Oepning Balance.	Receipts.	Total. (2+ 3)	Payments.	Closing Balance.
1.Earnest Money.					
2.S.Deposit.					
3.Amount withheld from Contractor Bill on account of					
i) Extension of time limit.					
ii) Work to be done on behalf of contractor.					
iii)Lumpsum recovery towards cost of cement, interest handling charges.					
iv) Income Tax.					
4. Misc.deposit.					
Total					

Note:- Itemwise details, grouped under above sub-heads be given in prescribed form No:70.

Divisional Accountant.
GIDC - Dn.__________

Executive Engineer.
GIDC - Dn.__________

Schedule of Advances.

ABSTRACT

FORM NO:16.

Division:__________ Month:__________

Class of Advance.	Opening Balance.	Debit during the month.	Total. (2+3)	Credit during the month.	Closing Balance. (4-5)
1. Advance to Supplier.					
2. Advance for work tobe done by other bodies.					
3. Advance recoverable in cash or kind.					
4. Sundry Adv-					
Total..					

Note:- Itemwise details grouped under above sub-heads be given in prescribed from No:70.

Divisional Accountant.
GIDC - Dn.__________

Executive Engineer.
GIDC - Dn.__________

GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION.

SCHEDULE OF PAY BILL DEDUCTION (DEBIT).

FORM NO: 17.

Division:______________ Month:________

Sr.No.	Sub-Head.	Progressive upto previous month.	During the month.	Total.
1.	G.P.F.			
2.	C.G.G.I.S.			
3.	Profesional Tax.			
4.	L.I.C.			
5.	Society.			
6.	Income Tax(Staff).			
7.	G.S.L.I.			
8.	H.B.A.			
9.	S.G.G.I.S.			
10.				
	Total...			

Divisional Accountant.
GIDC - Dn.____________

Executive Engineer.
GIDC - Dn.__________

GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION.

SHCEDULE OF ADVANCE TO STAFF (DEBIT).

FORM NO: 18.

Division:__________ Month:__________

r.No.	Sub-Head.	Progressive upto previous month.	During the month.	Total.
1.	Fan Advance.			
2.	Food Grain Advance.			
3.	T.A. & T.T.A.Advance.			
4.	Vehicle Advance.			
5.	House Building Advance.			
6.	C.P.F.Advance.			
7.	Festival Advance.			
3.				
9.				
10.				
	Total......			

Divisional Accountant.
GIDC - Dn.________

Executive Engineer.
GIDC - Dn.________

Statement No : 19

Statement showing details of ATD/ATC.

A.T.D.

Name of Dn. for which exp. made.	C.V.No.	Amount.	Expenditure made for (Brief detail of payment)

A.T.C. N/A

Name of Dn. for which credit accepted.	Amount.	Details of credit.

Divisional Accountant.
GIDC - Dn.

Executive Engineer.
GIDC - Dn.

GUJARAT INDUSTRIAL DEVELOPMENT CORPORATION.

INTERNAL AUDIT MANUAL

ANNEXURE "A"

GUIDELINES FOR FIXATION OF CHARGES
(Refer Page 32 Para 21 of this Manual)

1) DRAINAGE :

The drainage connection charge is recovered by way of capital charge or giving drainage connection to the concerned party on the basis of the effluent to be discharged based on the water intake. In this regard, necessary record is required to be verified with regard to the number of connections released effluent quantity thereof and total recoverable amount for the said connection is required to be shown. Against this released connections, the amount recovered sofar and the balance amount to be recovered is required to be shown. Further, the total installed effluent quantity and the cost thereof is required to be shown and the total estimated quantity decided to be discharged and the cost thereof is required to be worked out and shown. The remaining effluent capacity in terms of quantity which may be proposed to be recovered from the future allottees alongwith the cost thereof also requires to be worked out and shown so that the future connection charges on the expansion area to be levied is brought out.

Thus, the overall record of drainage connection charge as to included numerically :

i) Number of connections released
ii) Effluent quantity of the released connections.
iii) Total recoverable amount thereof.
iv) Amount recovered from released connections and the balance to be recovered.
v) Installed effluent quantity decided to be charged and the cost thereof.
vi) Total estimated quantity decided to be charged and the cost thereof.
vii) The remaining effluent quantity un-recovered which remains to be recovered from the future expansion area and the cost thereof.

Record showing the above information is to be prepared by division offices .

2) DRAINAGE CESS:

In addition to the drainage connection charges, the drainage cess is required to be recovered. The record of drainage cess as to include the following data.

1) The estimated expenses showing separately the operating cost and fixed cost.

2) The actual expenses incurred showing separately operating and fixed cost.

3) Outstanding dues of drainage cess at the start of the period.

4) Billed amount during the year.

5) Amount recovered during the year."

6) Amount outstanding at the end of the year.

ANNEXURE "A"
PAGE-2

The record showing the above details is required to be prepared for each of the estate in respect of drainage connection charge and drainage cess.

3) WATER CHARGES:

The record for the water charges for each of the estate is required to cover the following details:

a) Estimated expenses showing separately the operating and fixed cost.

b) Actual expenses showing separately the operating and fixed cost.

c) Outstanding dues of the water charges.

d) Billed amount during the year.

e) Amount recovered during the year.

f) Amount outstanding at the end of the year.

4) SERVICES CHARGES:

The record of the service charges estatewise for each of the division is required to be maintained covering the following details:

1) Estimated service charges expenditure.

2) Actual service charges expenditure.

3) Opening balance of outstanding service charges.

4) Billed amount during the year.

5) Amount recovered during the year

6) Closing outstanding service charges at the end of the year.

It is to point out here that service charges are to be fixed by the Committee based on the actual expenditure of the last year divided by the allotted area. The actual service charges expenses during the year may bework out to be more or less than the estimate and the balance of such expenses to be passed on to the next year alongwith the interest thereof.

The same also applies to water charges as well as drainage cess.

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