**APPENDIX 4.11**

(See Paragraph 4.110)

**Statement Showing Check Measurements of Road Materials in the Half Year Ending the 30th June to 31st December**

**Name of Sub-Division ..........................**

| Name of road | Km . number | Date on which section officer measured material | Date on which S.D.O. checked the material | Quantities as recorded in road material register | Quantities as found at site by Section Officer |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | | |

| Quantities as found by S.D.O. on check | Difference column (5) to (7) | Explanation of S.D.O. for difference | Result of E.E.'s check | Remarks |
|---|---|---|---|---|
| (7) | (8) | (9) | (10) | (11) |
| | | | | |

# APPENDIX 4.12

(See Paragraph 4.114)

## INSPECTION OF CIRCLE OFFICE BY C.E.

Name of Circle...............................................................................................

Date/Dates of Inspection...................................................................................

Part A- Establishment and Accounts

| S No. | Points Worthy of notice | | Remarks by C.E. | Orders of E-in-C |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| 1 | Whether service books of all the Government servants whose pay is drawn in Establishment pay bills have been maintained up-to date. | | | |
| 2 | Whether annual verification of service with local records has been completed and certificate recorded in the service book of each Government servant? | | | |
| 3 | Whether G.P.F. Pass Books have been maintained in respect of all Government servants and posted upto date? | | | |
| 4 | Whether departmental G.P.F. accounts have been maintained properly and whether yearly closing balance has been correctly worked out after adding the interest at the prescribed rate ? | | | |
| 5 | Whether a register of periodical increments to Government servants has been maintained to watch whether timely action is being taken to sanction periodical increments? | | | |
| 6 | Whether the following registers are beign maintained and posted upto-date :- | | | |
| | (a) | T.A.Bill registers of Gazetted Government servant. | | |
| | (b) | T.A.Bill registers on non-Gazetted Government servants. | | |
| | (c) | Medical charges reimbursement registers of gazetted Government servants. | | |
| | (d) | Medical charges reimbursement registers of non-gazetted Government servants. | | |
| | (e) | Register to temporary advance. | | |
| | (f) | Register of Trunk calls | | |

| S No. | Points Worthy of notice | | Remarks by C.E. | Orders of E-in-C |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| | (g) | Register of grain advances | | |
| | (h) | Register of house rent allowance granted to staff. | | |
| | (i) | Register of complaints and disposal | | |
| | (j) | Register of Assembly Questions/Assurance given in Legislative Assemble. | | |
| | (k) | Register of incumbency. | | |
| 7 | Whether drawing and disbursing powers have been delegated to any other gazetted officer and if so to whom? | | | |
| 8 | Whether cash book in being posted day to day and all entries attested by the Drawing and Disbursing Officer? | | | |
| 9 | Whether fortnightly verification of drawls from the Treasury is being done with actual reference to Treasury voucher slips and certificates to this effect recorded in the cash book on the 15th and the last day of the month? | | | |
| 10 | Whether contingent register is being maintained properly and entries attested by the Drawing and Disbursing Officer? | | | |
| 11 | Whether the following registers connected with the cash book are being maintained entries attested by the Drawing and Disbursing Officer :- | | | |
| | (1) | Bill Register | | |
| | (2) | Register of undisguised pay and allowances. | | |
| 12 | Whether the cash book is being closed periodically? If so, monthly or weekly? | | | |
| 13 | Whether pay and allowances remaining un-disbursed for more than 3 months being refunded into the Treasury or short drawn from next salary bill without undue delay? | | | |
| 14 | Whether the duplicate keys of departmental cash chest has been deposited in Treasury for safe custody and if so when? | | | |
| 15 | Whether a register showing particulars of duplicate keys deposited in the Treasury has been maintained in the form prescribed in Appendix 4.06 | | | |

| S No. | Points Worthy of notice | | Remarks by C.E. | Orders of E-in-C |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| 16 | Whether su-vouchers and receipts not required to be sent to A.G.'s Office are being canceled by putting the seal "Paid and Cancelled" and systematically recorded? | | | |
| 17 | Whether adequate cash security has been obtained from the Official :- | | | |
| | (a) | Who is entrusted with then work of cashier? | | |
| | (b) | Who has been entrusted with the charge of dead stock articles? | | |
| 18 | Whether money receipts are being issued for recoveries in cash? | | | |
| 19 | Whether a register showing the number of receipt books obtained, issued, balance etc. is being maintained | | | |
| 20 | How many pension cases and claims pertaining to the retired employees of the circle are pending for finalisation? A list of pending cases showing the stage of each case with reasons for non finalisation be put up. | | | |
| 21 | Whether a list is being prepared every six months i.e. on the Ist January and Ist July of all Officers, gazetted and non-gazetted who will attain the age of superannuation 24 to 30 months hence. Whether copies of the lists are being sent to the Head of Department, the A.G.M.'s F.D., E.D. P.W.D./ P.H.E.D. by 31st January and 31st July | | | |
| 22 | Whether cases for pension have been initiated in respect of Government servants retiring within a year. | | | |
| 23 | Whether the following registers have been maintained :- | | | |
| | (a) | Register of dead stock articles. | | |
| | (b) | Register of stationery and forms. | | |
| | (c) | Register of General Books of references. | | |
| | (d) | Register to Technical books of references. | | |
| | (e) | Register of Drawing Stationery. | | |
| | (f) | Register of mathematical instruments. | | |

| S No. | Points Worthy of notice | | Remarks by C.E. | Orders of E-in-C |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| 24 | Whether physical verification of the item mentioned under 23 above is being conducted annually and required certificate recorded in each register? When was the last physical verification in respects of the following article, was carried out :- | | | |
| | (a) | Dead stock articles | | |
| | (b) | Stationery and forms. | | |
| | (c) | General Books of reference. | | |
| | (d) | Technical Books of reference. | | |
| | (e) | Drawing stationery. | | |
| | (f) | Mathematical instruments. | | |
| 25 | Whether registers of Grant and Expenditure have been maintained separately for Establishment and works? | | | |
| 26 | Whether quarterly reconciliation of departmental figures of expenditure with those booked in A.G.M.P. Office Bhopal is being done according to the prescribed programme. If so the period up to which the departmental figures of expenditure on establishment and works have been reconciled in the current financial year? | | | |
| 27 | Whether the reconciled figures and required certificate of reconciliation have been furnished to Chief Engineer's Office? | | | |
| 28 | Statements showing Division wise final grant, expenditure, excess or saving under each major Head for the current year and for the previous three financial years may be furnished. The figures of expenditure should be the reconciled figures. | | | |
| 29 | Whether monthly detailed inspection of the accounts being conducted by the Drawing and Disbursing Officers. | | | |
| 30 | Whether the Office has been inspected annually by the controlling officer as required under para 4.113 If so, when was the last inspection conducted? | | | |

| S No. | Points Worthy of notice | | Remarks by C.E. | Orders of E-in-C |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| 31 | When the office was inspected that by A.G.ofifce Inspection Partly? | | | |
| 32 | How many inspection reports and paragraphs are pending in respect of inspection of the circle office? | | | |
| 33 | Whether proper check is being exercised on settlement of C.S.A. by the Divisions under control and whether periodical review is carried out? (See Annexure-A). | | | |
| 34 | Whether the annual inspection of the Divisions have been completed as required under para 4.113 of W.D.Manual? The position may be furnished as under :- | | | |
| | (i) | Serial number | | |
| | (ii) | Name of Division | | |
| | (iii) | Date of completion of Inspection | | |
| | (iv) | If no inspected, proposed dates of inspection. | | |
| 35 | How many cases of losses and defalcation are pending for final disposal? A list of such cases be furnished | | | |
| 36 | Has a register showing particulars of cases of losses and defalcation been maintained? | | | |
| 37 | Whether purchases of articles required for use in the circle office are being made after due observances of the relevant rules? Cases of purchases be put up for verification? | | | |
| 38 | Whether master files of circulars have been maintained? | | | |
| 39 | Whether records are being properly maintained, preserved, and periodically eliminated according to instructions contained in para. 9.038 to 9.041 of W.D.Manual Vol-I? | | | |
| 40 | Whether confidential reports of all subordinate staff were written regularly and kept in the proper custody? | | | |
| 41 | Whether adverse remarks have been communicated to the official concerned in time? | | | |

| S No. | Points Worthy of notice | Remarks by C.E. | Orders of E-in-C |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 42 | Whether the existing staff borne on work charged establishment is covered by proper sanction and correct procedure has been followed in recruitment of it ? | | |
| 43 | Whether cases of Government servants under suspension are being attended promptly for decision? State also number of such case along with the period of suspension etc. | | |
| 44 | Whether the subsidiary accounts are maintained by the Division under the Circle according to prescribed procedure and whether the suspense accounts are cleared as expeditiously as possible? | | |
| 45 | What are the details of amounts under Suspense under the various sub-heads i.e. stock. purchase and miscellaneous advance in respect of each Division ? | | |
| 46 | What is the position of settlement with Treasury (Form 50 and 51) in respect of each Division? (Paras. 22.3.2 and 22.3.3. of C.P.W.A. code ) (See Annexure-A). | | |
| 47 | Whether L.O.C. register has been maintained and expenditure properly watched? | | |
| 48 | Have the A.G.'s adjustment memos promptly attended to? (See Annexure-B). | | |
| | **Part B- Works** | | |
| 1 | Whether a register of Contractors has been maintained and brought up to date? | | |
| 2 | Has a schedule of rate been maintained for the Circle and if so, the date from which it is in force. Has analysis of rates properly kept for fixing C.S.R. | | |
| 3 | Whether any works have been allotted on work orders/piece works agreements in the circle and if so, whether the schedule of rates have been got sanctioned by competent authorities and whether sanction for splitting up estimates has been accorded by competent authority? Concerned files be put up for verification. | | |

| S No. | Points Worthy of notice | Remarks by C.E. | Orders of E-in-C |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 4 | A list of tenders for works accepted by the S.E. during last two years be furnished. | | |
| 5 | Whether expenditure any work is being incurred without administrative approval, technical sanction and provision of funds? If so, a list of such works may be furnished indicating under whose orders the expenditure is being incurred? | | |
| 6 | Whether the register of proceedings of purchase Committee and purchases authorised is properly kept? | | |
| 7 | Whether the inspections made mandatory in the Manual has been carried out by the S.E. and the inspection reports issued? | | |
| 8 | How many inspection reports and paras. pertaining to the circle as a whole are pending? A statement showing the position Division wise may be furnished according to the attached format (Annexure-C) | | |
| 9 | Whether a register has been maintained to show the up to-date position of the number of inspection report and paras. i.e. paras. settled and paras. remaining to be settled? | | |
| 10 | How many draft paras. are pending for final replies? | | |
| | **Part-C – Technical Matters** | | |
| 1 | Whether the register of C.T.E's observation notes and their disposal properly maintained? | | |
| 2 | List of works for which administrative approval has not been received from the competent authority but work started. | | |
| 3 | Whether annual certificate for the safe custody of Toposheets is recorded? | | |
| 4 | Position of design in respect of works in progress and whether they are approved by the competent authority and works are taken up only after approval? | | |
| 5 | Position about completion plans. | | |

| S No. | Points Worthy of notice | Remarks by C.E. | Orders of E-in-C |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 6 | Position of submission of progress reports on works at various stages. | | |
| 7 | Position about water utilisation from completed irrigation schemes and checking of annual records in this connection. Whether they are properly maintained. | | |
| 8 | Performance of each Sub-Division in terms of approved norms for the previous two years, information may be furnished in the enclosed proforma (See Annexure-D). | | |
| 9 | Position regarding revenue realisatiion: The information as desired in the enclosed format may be furnished (See Annexure-E). | | |
| 10 | Position of claim cases of works completed but pending for disposal. | | |
| 11 | Are you satisfied that the Executive Engineers offices are properly inspected by S.E.? | | |

**[APPENDIX 4.12]**

## ANNEXURE-A

(See item No. 33 and 46 of Part-A)

Statement showing position of subsidiary accounts for the.........................................................................................................................

Name of Division.................................... ................................ ..................................

1. Cash settlement suspense account

| | Opening balance | | Addition during | | Clearance during | | Closing balance | | Steps taken for |
|---|---|---|---|---|---|---|---|---|---|
| | Item | Amount | Item | Amount | Item | Amount | Item | Amount | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| (a) Originating items | | | | | | | | | |
| (b) Responding items | | | | | | | | | |

2. Form 51-Schedule of settlement with treasures -
   1. Position as per last report.
   2. Position as per this report
   3. Steps taken for reconciliation.
3. Month up to which sent to A.G.

| Difference | No.of items | Amount | No.of items | Amount |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |
| 1. Remittance | | | | |
| 2. Cheques | | | | |

**[APPENDIX 4.12]**

## ANNEXURE-B

(See item No.48 of Part-A)

**Statement showing action taken regarding A.G.'s adjustment Memos**

| | Opening balance | | Received during the year | | Adjusted during the year | | Closing balance | | Action taken for clearance |
|---|---|---|---|---|---|---|---|---|---|
| | Item | Amount | Item | Amount | Item | Amount | Item | Amount | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10 |
| A.G.'s adjustment memon | | | | | | | | | |

**[APPENDIX 4.12]**

**ANNEXURE-C**

(See item No.9 of Part-B)

**Statement showing outstanding audit inspection reports and paras. under the whole Circle**

Name of Circle.....................................................................

Period ending.......................................................................

| S.No. | Name of Circle and Division | Period if inspection report (Year wise) | Total para. of Inspection reports | No. of paras. cleared so for | No. of remaining paras. yet to be settled | Remarks |
|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1. | Circle Office | | | | | |
| 2. | .................... Division | | | | | |
| 3. | .................... Division | | | | | |
| 4. | ...................... Division and so on. | | | | | |
| | Total for the whole Circle | | | | | |

Signature of Superintending Engineer

.................................................. Circle.

................................................M.P.

**[APPENDIX 4.12]**

## ANNEXURE – D

(See item No. 8 of Part-C)

**Statement showing the performance of each Sub-Division/Division in terms of approved norms for the preceding two years**

| Serial No. | Name of Division Sub-Division | Budget allotment | | Actual Expenditure | | Results, excess or short in comparison to norms | Remarks |
|---|---|---|---|---|---|---|---|
| | | Year | Year | Year | Year | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| | | | | | | | |

# APPENDIX 4.12

## ANNEXURE – E

(See Item No.9 of Part-C)

**Statement showing Position of revenue realisation during the year...................**

**Position as on......................................................**

| Serial No. | Name of Division type of revenue | Arrear out-standing on 31.1.20 (Previous financial year) | Current demand 20....... | Total recovery against arrears | Recovery against current demand | Total | Balance to be recovered | | Total to be recovered | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | From arrears | From current demand | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| NAME OF DIVISION | | | | | | | | | | |
| (a) | Toll | | | | | | | | | |
| (b) | Ferry | | | | | | | | | |
| (c) | Rent | | | | | | | | | |
| (d) | Misc | | | | | | | | | |
| TOTAL | | | | | | | | | | |
| NAME OF DIVISION | | | | | | | | | | |
| (a) | Toll | | | | | | | | | |
| (b) | Ferry | | | | | | | | | |
| (c) | Rent | | | | | | | | | |
| (d) | Misc | | | | | | | | | |
| TOTAL | | | | | | | | | | |
| GRAND TOTAL | | | | | | | | | | |

# Appendix 4.12-A

**(See paragraph 4.113)**

## ANNEXURE (A)

(See para 4.113 and 4.113 A)

**YEARLY ROSTER OF OFFICE INSPECTION**

(Note :-CE and SE shall incorporate the programme of 4 yearly roster in this)

Designation and
Officer of inspecting.
Officer.
Financial year 1st April to 31st March.

| Month/year | Names of officers to be inspected | | | |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| April. | | | | |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| Sept | | | | |
| Oct. | | | | |
| Nov. | | | | |
| Dec. | | | | |
| Jan. | | | | |
| Feb. | | | | |
| March. | | | | |

Dated.

Signature and Designation
of Inspecting Officer.

# ANNEXURE - (B)

(See para 4.113 (A))

**Four Yearly Roster of office inspection.**

Designation and
Officer of Officer.
4 years period commencing from.
1st April...............................................to 31st march.......................................................

| Quarter No. | Name of the Offices to be Inspection in various years | | | |
|---|---|---|---|---|
| | 1st year<br>1-4 to 31-3 | 2nd year<br>1-4 to 31-3 | 3rd year<br>1-4 to 31-3 | 4th year<br>1-4 to 31-3 |
| During 1st quarter | | | | |
| During 2st quarter | | | | |
| During 3st quarter | | | | |
| During 4st quarter | | | | |

Dated

Signature and Designation
of Inspecting officer.

## ANNEXURE - (C)

(See Para 4.113 B)

Quarter return of office inspection which were to be conducted as per yearly and/or 4 yearly roster.

Designation and office of the inspecting officer.......................................................

Period of the quarter.

1-4 to 30-6 /1-7 to 30-9 / 1-10 to 3-12 /1-1 to 31-3
(Score out remaining dates)

| S. No. | Name of the officer which was to be inspected during the quarter as per 4 yearly and/ or annual roster | Month and year of previous inspection (4yearly) and/or annual inspection | Month in the quarter in which the said office was to be inspected. | Month in the quarter in quarter in which inspected. | Remarks |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

Dated.

Signature and Designation
of the Inspecting officer

## ANNEXURE -D

(See para 4.113 (B))

**O**ffice of the Engineer-in Chief ID/PWD/PHED. Bhopal

Consolidated quarters reports of officer inspections conducted during the quarter as per annual and/or4 yearly roaster -

Period of the quarter - 1.4 to 30-6/ 1-7 to 30-9/ 1-10 to 31-12 / 1-1 to 31-3

(Score out the remaining dates)

| S. No. | Name of the office which was to be inspected during the quarter as per 4 yearly and/ or roaster. | proposed month in the quarter for inspection as per roaster | | | | Month in the quarter in which | | | | Remark |
|---|---|---|---|---|---|---|---|---|---|---|
| | | BY E-IN-C | BY CE | BY SE | BY EE | BY E-IN-C | BY CE | BY SE | BY EE | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | |

**Dated Signature of**
**Engineer-in-Chief**
**ID/PWD/PHED/Bhopal**

# APPENDIX 4.13

**(See Paragraph 4.114)**

**INSPECTION OF DIVISION OFFICE**

**NOTES**

1. This form is intended as a memorandum to assist the C.E./S.E. on the occasion of his inspection of Divisional Offices.
2. The S.E. should inspect each Divisional Office in his circle at least once a year. Inspections should be more frequent in the case of Division in which the S.E. notices that there is laxity of supervision on the paras. of the E.E. The C.E. should inspect the Divisional Officers in a four yearly routine.
3. Previous reports should be referred to by the inspecting officer, and if it is found that any irregularities therein noticed have not been corrected they should be brought prominently to notice as matters on which instructions have been issued but not attended to. The report should also as a rule, show briefly what steps have been taken to remedy all defects previously noticed.

REPORT OF AN INSPECTION OFFICE OF THE
E.E.........................................................................................................................

DIVISION BY THE C.E.................................................................................................
PROJECT/BASIN/ZONE

S.E.....................................................................................................................Circle

---

Dated of inspection by
S.E........................................................................................................................

Date of last inspection by
A.G........................................................................................................................

Date of last inspection by
C.E........................................................................................................................

Date of present inspection

......................................................................................................................................

Names of the E.E.'s and dates of taking over charge

......................................................................................................................................

Name ................................................................................................ Date...................

---

No................................................ dated the ......................................20……....................

Submitted to the C.E.............................................................. for information and orders.

............................... S.E.

............................ Circle.

---

No.................................................... dated the ..........................................20..................

Returned/Forwarded to the S.E........................................................... Circle, with orders.

............................ C.E.

.................................

Notes on the inspection made of the ....................................................... Divisional office by the C.E. /S.E............................................ Project /Basin /Zone/ Circle.

Note :- This appendix shall be used for the annual inspection of Divisional office by S.E. and also by for the four yearly inspection by C.E.

| S.No. | | Points worthy of notice | Remarks by S.E. | Remarks of C.E. |
|---|---|---|---|---|
| (1) | | (2) | (3) | (4) |
| | | **MUSTER ROLLS** | | |
| 1 | (a) | Are the rules for the registration and payment of daily labour generally observed? (W.D. Manual Para 4.002) | | |
| | (b) | Have records of attendance and measurements on muster rolls been checked by a responsible officer ? (W.D. Manual Paras. 4.005 and 4.006) | | |
| | (c) | Is the cost of labour appreciably in excess of the current schedule of rates? (W.D. Manual Para 4.009) | | |
| | (d) | Are there delay in the payment of labour ? (W.D. Manual Para 4.010) | | |
| | | **MEASUREMENT BOOKS** | | |
| 2 | (a) | Is the register of measurement books properly maintained in the prescribed form? (W.D. Manual Para 4.019) | | |
| | (b) | Are the instructions regarding the use of measurement books laid down for the guidance of officers generally followed? | | |
| | (c) | Are the measurement books returned to the Divisional office? | | |
| | | (1) for re-issue once a year, or | | |
| | | (2) for record as soon as completed ? | | |
| | (d) | Are the measurement of excavation of foundations of works costing over Rs.1,000 taken by the S.D.O. and in the case of works below this limit, are checked by subordinates other than those who took the measurements, it not checked by the S.D.O. ? (W.D. Manual Para 4.036) and 4.037) | | |

| S.No. | Points worthy of notice | | Remarks by S.E. | Remarks of C.E. |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| | (e) | Does the S.D.O. personally take or check completely the measurement of running bill for works estimated to cost over Rs.1,000 ? | | |
| | (f) | Are all final measurements of works estimated to cost Rs.1,000 or less, if not taken or checked by the S.D.O. checked by the subordinates other than those who took the original measurements ? | | |
| | (g) | Is a register of check measurements made by the E.E. maintained and posted up to date? | | |
| | (h) | Is a register of check measurement adequately made by the E.E. when on tour? Note the percentage of check made during the last three months of the last financial year. | | |
| | (i) | Are old measurement books destroyed after due dates? If not, what is the E.E.'s explanation? | | |
| 3 | Is there evidence of heavy expenditure in March due to the failure to take measurements of or to make payment for work in previous months? | | | |
| | **CASH ACCOUNTS** | | | |
| 4 | (a) | Are payments made regularly and promptly after measurements have been recorded? | | |
| | (b) | Are payments made by cheque as far as possible? | | |
| 5 | (a) | Is cash kept in a strong treasure chest and secured by two locks of different pattern? | | |
| | | Is the key of the outer lock kept by the Accounts clerk and that of the inner lock by the accountant? | | |
| | | Is a register of duplicate keys maintained? | | |

| S.No. | Points worthy of notice | | Remarks by S.E. | Remarks of C.E. |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| | (b) | Are the duplicate keys of the Divisional and sub Divisional cash chests verified once a year? | | |
| | (c) | Is any cash other than the actual balance as shown in the cash book, kept in the chest? | | |
| | **CASH BOOK** | | | |
| 6 | (a) | Are entries in the initial cash accounts made regularly as transactions actually occur? Are payments ever entered through not actually made? | | |
| | (b) | Are the entries in the current month's cash book correct? Does the book balance agree with the cash in hand? | | |
| | (c) | Is the cash book closed on the 31st March? Is there any increase in the number of cheques uncashed for the whole Division on that date as compared with that at the end of other months of the year? | | |
| 7 | (a) | In cash realised as misc. receipts of the department paid into the treasury promptly or is used instead of obtaining fresh cash by cheque before the end of the month? | | |
| | (b) | Are all receipts of cash and necessary particulars are shown in the counterfoils of receipt books (PWA form – 3) shown in the cash book on the date of receipt? | | |
| | **IMPREST ACCOUNTS** | | | |
| 8 | (a) | Who are the imprest holders in the Divisional and Sub Divisional offices? | | |
| | (b) | Are the amounts of any imprests in excess of requirement? | | |

| S.No. | Points worthy of notice | | Remarks by S.E. | Remarks of C.E. |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| | (c) | Are recoupments made regularly? | | |
| | (d) | Are the acknowledgements of imprest holders obtained and recorded? Have fresh acknowledgements of imprest and Temporary advances outstanding on the 31st March been obtained and recorded? | | |
| 9 | Are temporary advances closed without delay? | | | |
| | **STOCK AND STORES** | | | |
| 10 | Is the stock in the Sub-Division properly cared for and stored so that it can easily be checked? | | | |
| | (a) | Is the existing stock suitable? Mention the names of articles which are lying un-used for more than 12 months and stay why they can not be used? | | |
| | (b) | Is old and useless stock written off and its value adjusted? | | |
| | (c) | Is stock kept to the lowest practicable limits? Are statements showing the distribution of stock over the Division kept up in the Divisional and Sub-Divisional Officers? | | |
| | (d) | Has the Divisional stock been utilised to the fullest extent? | | |
| | (e) | What is the value of surplus stock and is action being or can be taken to dispose it Off ? | | |
| | (f) | Is the yearly verification of stock made regularly and satisfactorily? | | |
| | (g) | Is a register of periodical check of stores maintained? | | |

| S.No. | Points worthy of notice | | Remarks by S.E. | Remarks of C.E. |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| 11 | (a) | In connection with materials used in manufacture, are all losses and deficiencies in stock brought to notice? | | |
| | (b) | Is the out turn of stock properly counted and declared? | | |
| | (c) | Are the rates of out turn reasonable? | | |
| 12 | (a) | Are the instructions for the preparation and check of road material returns including famine metal strictly carried out by all officers and subordinates? | | |
| | (b) | Are the road material checked by S.D.O. twice a year? | | |
| | (c) | Are the road material accounts of all sub-Divisions posted upto date? Are there heavy minus balance and if so what action has been taken to adjust them? | | |
| | (d) | Are the monthly road material punctually submitted by S.D.O. and are they promptly returned duly checked by the Divisional Office in the time specified for the purpose? | | |
| | (e) | Are the half yearly check measurement statements submitted by S.D.O.s punctually on the due date? | | |
| 13 | (a) | Are the initial accounts of stores correctly maintained? | | |
| | (b) | Are issues of stock materials to works correctly classified under "Issue to contractors" and "Issue direct to work"? | | |

| S.No. | Points worthy of notice | | Remarks by S.E. | Remarks of C.E. |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| | (c) | Are the issues reasonable and fixed in accordance with the rules, so that contractors shall not derive any monetary benefit? | | |
| | **TOOLS AND PLANT** | | | |
| 14 | (a) | Are numerical accounts of tools and plant properly maintained? | | |
| | (b) | Has action been taken to dispose off surplus tools, plant, instruments? | | |
| | (c) | Are tools, plant and instruments, not in use cared for and kept clean? | | |
| | (d) | Are useless and worn out tools properly inspected and condemned? | | |
| | (e) | Are famine tools properly tents? | | |
| 15 | Is adequate care taken of Government tents? | | | |
| 16 | Is the annual verification of tools and plant and circuit houses, rest houses and inspection bungalow furniture made? | | | |
| | On what date was the last verification in each Sub-Division | | | |
| | **REGISTER OF WORKS** | | | |
| 17 | (a) | Mention any works in progress without sanctioned estimates and state under whose orders they were started? | | |
| | | Are estimates for these work under preparation and should work continue in the mean time? | | |
| | (b) | Are any revised estimates required? If so, are they under preparation ? | | |
| | (c) | Are there any excess over sub-heads? If so, were the necessary workslips submitted? | | |

| S.No. | Points worthy of notice | | Remarks by S.E. | Remarks of C.E. |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| | (d) | Have completion reports of completed works been submitted and sanction to any excess obtained and noted in the register? | | |
| | (e) | Is the register of works posted so as to show the total value of work measured, whether paid for partly or in full during the month? Are liabilities specified in para.10.6.2 (a), (b) and (c) and CPWA Code shown? | | |
| | (f) | Are the rules regarding the account of materials at site followed and entries made accordingly in the column "Materials at site"? | | |
| | (g) | Are the accounts of materials at site in any way confused with those of stock | | |
| | (h) | Does comparison of the register with selected work abstracts show that charges are properly allocated? | | |
| | | Examine the nature of transactions between sub-heads | | |
| | (i) | Are accounts of works closed as soon as possible? | | |
| 18 | (a) | Is progress on works satisfactory compared with funds available? | | |
| | (b) | Is there probability of any excess over appropriations or lapse of budget grants? If so, has necessary action been taken? | | |
| 19 | (a) | Are advance payments and secured advances made so as to prevent loss to Government and un-authorised laid to contractors? | | |

| S.No. | Points worthy of notice | | Remarks by S.E. | Remarks of C.E. |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| | (b) | Are "Secured advances" covered by indentures duly executed in P.W.A. Form-31 and recorded in the Divisional Office? | | |
| | (c) | Are proper records kept of the advances given to labourers recruited departmentally and are recoveries made regularly? | | |
| 20 | Is the register of Chief Technical Examiner's observation memos and disposal there of maintained properly? | | | |
| | **OTHER BOOKS AND REGISTER** | | | |
| 21 | (a) | Is the register of cheques and receipt books correctly maintained? | | |
| | (b) | Are the counterfoils of used cheques and receipt books returned to the Divisional Office for record? Are they recorded as soon as possible | | |
| | (c) | Are cheque books kept in the custody of the E.E. ? | | |
| 22 | Are the register of stationery and forms maintained upto date? | | | |
| 23 | Is a certificate of the annual verification of the stock of forms and stationery recorded in the register over the signature of a gazetted or other responsible officer ? | | | |
| 24 | Is the register of disbursements of salary and travelling allowances correctly maintained? Has E.E. submitted his tour diary regularly along with the statement of bills/measurements checked during the month? | | | |

| S.No. | Points worthy of notice | | Remarks by S.E. | Remarks of C.E. |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| | Item 25 to 31 below need be answered only in the case of Divisions in which there are Irrigation Works? | | | |
| 25 | (a) | Is the register of complaints regarding irrigation maintained? | | |
| | (b) | Is the register of complaints compounded under the Forest Act maintained? | | |
| 26 | Is the register of Irrigation agreements maintained up to date? | | | |
| 27 | Is the register of water rates maintained up to date? | | | |
| 28 | Is the register of remissions maintained? | | | |
| 29 | Are the accounts of bonus paid to Amins properly kept? | | | |
| 30 | Are Kistbandi Khataonis forwarded to Sirpanchas and defaulters lists sent to Tahsildar by the prescribed dates? | | | |
| 31 | Are check and colaba registers properly maintained and kept upto date? | | | |
| 32 | (a) | Is the register of miscellaneous leases and recoveries maintained upto date? | | |
| | (b) | Are recoveries made regularly when due? If not, has necessary action been taken? | | |
| 33 | Is the register of rent of buildings maintained upto date? Are rents recovered regularly for temporary quarters? | | | |
| 34 | Are the registers of buildings in each district maintained up to date? | | | |
| 35 | Are true copies of visitors books of V.I.P. Guest houses, Circuit and Rest houses punctually submitted by S.D.O.s and checked in the Divisional Office? | | | |

| S.No. | Points worthy of notice | | Remarks by S.E. | Remarks of C.E. |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| 36 | Is the register of imported stores purchased locally maintained up to date? Are satisfactory reasons for local purchase recorded? | | | |
| 37 | (a) | Is the record of every bridge, causeway and culvert on each road properly maintained? | | |
| | (b) | Are these Works inspected periodically and reports in prescribed form, submitted to the S.E. ? | | |
| | **ESTIMATES AND PLANS** | | | |
| 38 | (a) | Are annual repairs estimates of buildings and roads prepared according to standing orders? | | |
| | (b) | Are they prepared without undue delay? | | |
| | (c) | Are they methodically arranged? | | |
| | (d) | In the case of buildings and roads, is provision for renewals made at suitable intervals ? | | |
| | (e) | Is the index file of repair orders properly maintained ? | | |
| | (f) | Are the repair orders checked by the S.D.Os and E.E.? | | |
| 39 | Is the schedule of rates corrected up to date ? | | | |
| 40 | (a) | Is the famine programme maintained up to date according to the instructions in the Scarcity Manual ? | | |
| | (b) | Are estimates for famine works properly Kept ? | | |
| 41 | What estimates are due from this Division ? Does the progress made in their preparation appear satisfactory ? | | | |

| S.No. | Points worthy of notice | | Remarks by S.E. | Remarks of C.E. |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| 42 | Is the register of sanctioned estimates correctly maintained ? Has the E.E. exceeded his powers of sanction in any case ? | | | |
| 43 | Are the register of working estimates sanctioned against the provisions in the sanctioned project estimates correctly maintained? | | | |
| 44 | (a) | Is the register of plans maintained up to date ? | | |
| | (b) | Do plans of masonry works show the dimensions of foundations and superstructure as actually built ? | | |
| 45 | (a) | Is the register of land acquired maintained up to date ? | | |
| | (b) | Are land plans complete and corrected when necessary | | |
| | **CONTRACTORS AGREEMENTS** | | | |
| 46 | (a) | Are tenderers called for according to rules? | | |
| | (b) | Is a list of all tenders for each work maintained stating the reasons for acceptance of any tender other than the lowest? | | |
| 47 | (a) | Are agreement properly made for all works in progress? | | |
| | (b) | Have extension of time been granted in any case if so, are there proper grounds? | | |
| | (c) | Are there cases of delay in payment to contractors? | | |
| | (d) | Is the register of contract agreements maintained up to the date? | | |
| | (e) | Has the E.E. exceeded his power of action in any instance? | | |

| S.No. | Points worthy of notice | | Remarks by S.E. | Remarks of C.E. |
|---|---|---|---|---|
| (1) | (2) | | (3) | (4) |
| 48 | (a) | Is the "Register of Contractors" maintained up to date? | | |
| | (b) | Are contractor's accounts clear and satisfactory? | | |
| | (c) | If there are any disputed claims state the main facts? | | |
| 49 | (a) | Is correspondence reduced to minimum and suitably kept? | | |
| | (b) | Are records destroyed periodically? | | |
| | (c) | Are list of records destroyed properly maintained? | | |
| | (d) | Are list of pending cases maintained properly and systematically? Detail cases, the disposal of which has been unduly delayed. | | |
| 50 | (a) | Have transfer of S.D.O's since the last inspection been carried out according to rules? | | |
| | (b) | Are transfer papers checked and filed in the Division Office? | | |
| 51 | (a) | Have the orders of the S.E. and A.G. in their last inspection reports been complied with? | | |
| | (b) | Has attention been paid to the Sub-Engineers, E & M's instructions regarding Boilers? | | |
| 52 | Are there any other matters, brought to notice as a result of inspection of the office, that call for remarks? General remarks as to the state of the Office. | | | |

| S.No. | Points worthy of notice | Remarks by S.E. | Remarks of C.E. |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 53 | Is the disposal of the A.G 's inspection notes made properly? Are the control register referred in annexure-B-C-D of appendix 4.15 maintained up to date? | | |

## APPENDIX 4.14

(See Paragraph 4.114)

# INSPECTION OF SUB-DIVISION OFFICE

REPORT OF AN INSPECTION OF

THE.........................................................................................................SUB-

DIVISION...............................................................................................By E.E.

/S.E..............................................................................

NOTES

1. This form is intended as a memorandum to assist the S.E. /E.E. on the occasion of his inspection of Sub-Divisional Office. It is not exhaustive owing to the different circumstances of Sub-Division and the S.E. /E.E. should, therefore, expand it where necessary.

   Ordinarily the inspection of the E.E. and that of the D.A. should be made at the same time. When this is done item included in the D.A 's inspection report need not be referred to in the E.E 's report.
2. Reference to the rules has been made for the convenience of the inspecting officer.
3. The E.E. should inspect each Sub-Divisional Office at least once a year. The inspections should be more frequent if he has noticed any laxity of supervision on the part of the S.D.O. The S.E. should inspect Sub-Divisional Office once in a four yearly routines.
4. Previous reports should be referred by the inspecting Officer, and any irregularities noticed therein which have not since been rectified should be again brought to notice.
5. After the inspection by E.E. his report should be forwarded to the S.E. who will return it to the E.E. with his orders. It should then be forwarded by the E.E. to the S.D.O. for information, guidance and necessary action. When the S.E. inspects the Sub-Divisions Office, he should forward the report to E.E. with his orders. It should then be forwarded by E.E. to S.D.O. in the same way.

NOTE :-This appendix shall be used for annual inspection of Sub-Division Office by E.E. and also for the four yearly inspection by S.E.

Dates of present inspection ........................................

Dates of last inspection ..............................................

By (1) D.A...............................................................
(2) E.E...............................................................
(3) S.E.................................................................
(4) A.G..............................................................

---

Name of S.D.O. and date of taking over charge.

Name .................................................... Rank...................................... Date.......................
20…………

Sub-Divisional Clerks since last inspection.

Name...............................................................................Salary..........................................
No......................Dated the.............................20.....................

Submitted to the S.E............................................Circle for information and orders.

E.E.
...................... Division

No............................................Dated the...........................................................20............
Returned to the E.E....................................Division with orders.

S.E.
.......................Circle.

---

No...........................................Dated the ...................................20.................Forwarded to the S.D.O............................................. Sub-Division, for information guidance and necessary action.

E.E.
-------------Division

Notes of an inspection made of the Sub-Divisional Office by the E.E. /S.E.

..........................................................................................................................................

| No. | | | Points worthy of notice | Remarks by E.E. | Orders by S.E. |
|---|---|---|---|---|---|
| **(1)** | | | **(2)** | **(3)** | **(4)** |
| | | | **(1) INITIAL ACCOUNTS** | | |
| | | | **(A) MUSTER ROLLS** | | |
| 1 | (a) | (i) | What is the system of payment of daily labour? | | |
| | | (ii) | Are the rules for the registration and payments of daily labour generally observed (W.D. Manual 4.012 to 4.016) | | |
| | (b) | (i) | Has a copy of the rules for the upkeep of muster rolls been hung up in the Sub-Divisional Office? | | |
| | | (ii) | Have all subordinates been provided with a copy? (This should be ascertained by enquiring from the S.D.O. and certain subordinates). (W.D. Manual, Para 4.016). | | |
| | (c) | (i) | Is the progress of work done properly recorded on muster roll and checked at site? | | |
| | | (ii) | Does the S.D.O. when he is unable to pay a muster roll himself note on it the reasons why he is unable to do so? | | |
| | (d) | Are daily wages disbursed in anticipation of the S.D.O's scrutiny and countersignature to the muster rolls? | | | |
| | (e) | Is there evidence that the records of attendance on muster rolls which have not been taken by subordinates are adequately checked by them? | | | |
| | (f) | Do the rates for work done compare favourably with the schedule of rates? | | | |
| | (g) | (i) | Is the register of unpaid labour properly kept upto date? | | |
| | | (ii) | Are arrears of labour (unclaimed wages) properly recorded? (W.D. Manual, Para 4.011) | | |

| **No.** | | | **Points worthy of notice** | **Remarks by E.E.** | **Orders by S.E.** |
|---|---|---|---|---|---|
| **(1)** | | | **(2)** | **(3)** | **(4)** |
| | (h) | (i) | Are payments to labour and to contractors promptly made both by the S.D.O. and imprest holders? | | |
| | | (ii) | Detail any cases in which undue delay has occurred. | | |
| | | | **(B) MEASUREMENT BOOKS** | | |
| 2 | (a) | (i) | Have you examined the measurement books of S.D.O's and subordinates? | | |
| | | (ii) | Are they maintained in such a way as to be fit to be used as evidence in a Court of Law? (W.D.Manual, Para 4.017) | | |
| | (b) | | Are the instructions laid down for the guidance of officers who take measurements generally followed? (W.D.Manual, Para 4.023) | | |
| | (c) | (i) | What measurements are made by the S.D.O.? | | |
| | | (ii) | What check does the S.D.O. exercise over measurements made by the subordinates? (W.D.Manual, Para 4.036, 4.037) | | |
| 3 | | (i) | Has the S.D.O. made the prescribed check measurements of road metal? | | |
| | | (ii) | Does the measurement book show exactly what checks were made? | | |
| | | (iii) | Compare the measurements with form 10 and state how discrepancies, if any, are disposed off. | | |
| | | (iv) | Has any material been used before the final measurements were recorded? (W.D. Manual, Para 4.101) | | |
| 4 | | | Has any large amount of work actually done been left unrecorded in a measurement book for any excessive period at any time? | | |

| No. | | | Points worthy of notice | Remarks by E.E. | Orders by S.E. |
|---|---|---|---|---|---|
| (1) | | | (2) | (3) | (4) |
| | | | **(C) CASH ACCOUNT** | | |
| 5 | (a) | (i) | Are payments made regularly and without delay? | | |
| | | (ii) | Are they made promptly after the measurements have been recorded? | | |
| | | (iii) | If not state the S.D.O's explanation. | | |
| | (b) | | Are payments made by cheques to the greatest extent possible having in view the circumstances of the works? (C.P.W.A. Code, Para 6.9) | | |
| | (c) | (i) | Are there any complaints that payments are not made direct to the persons actually concerned? | | |
| | | (ii) | What is the result of your investigation of such complaints? | | |
| 6 | (a) | (i) | Are the rules regarding the transmission and custody of cash properly observed? (W.D. Manual, Para 4.064) | | |
| | (b) | (i) | How is the cash kept? | | |
| | | (ii) | What is the description of the box and lock used for its safe custody? | | |
| | | (iii) | Are keys kept by the S.D.O.? | | |
| | | (iv) | Are there duplicate keys to the cash chest? | | |
| | | (v) | If so, where are they kept? | | |
| | | (vi) | How is the cash chest guarded? | | |
| 7 | (a) | (i) | Is the cash book written up properly? | | |
| | | (ii) | Are entries in the initial accounts made regularly as transactions actually occur? | | |
| | | (iii) | Are payments not actually made ever entered? (Note 3 of Form-1 of Cash Book) | | |
| | (b) | | If the S.D.O. does not write up the cash book, does he initial it every day on which there are transactions? (C.P.W.A. Code, para 6.6.5) | | |

| No. | Points worthy of notice | | | Remarks by E.E. | Orders by S.E. |
|---|---|---|---|---|---|
| (1) | (2) | | | (3) | (4) |
| | (c) | (i) | How often in the month is the cash counted by the S.D.O.? | | |
| | | (ii) | When was the last count made? | | |
| | | (iii) | Has it been noted in the cash book? (C.P.W.A. Code, para 6.6.6). | | |
| | (d) | Check the cash personally and note in the cash book if it agrees with the S.D.O's balance. | | | |
| | (e) | Is any cash other than the actual balance as shown in the cash book kept in the chest? | | | |
| | (f) | Is the cash balance kept as small as is reasonable possible? | | | |
| | (g) | What is the maximum amount of cash which has been in the chest since the last inspection by the E.E.? | | | |
| | (h) | When money is received on account of a refund, is the voucher on which account the refund was made noted in cash book in every case? | | | |
| 8 | (a) | Is cash realised as misc. receipts of the department paid into the treasury as soon as possible and invariably before the end of the month? (C.P.W.A. Code Para 6.3.5) | | | |
| | (b) | (i) | Are all receipts of cash as shown in the counterfoils of receipts books of traceable in the cash book in order of the dates of receipt? | | |
| | | (ii) | Are proper particulars shown? (C.P.W.A. Code, Para 6.3.1) | | |
| 9 | Are the counterfoils of the cash balance reports properly written up? (C.P.W.A. Code, para 6.3.5) | | | | |
| 10 | Are the completed cash books properly recorded? | | | | |
| **(E) CHEQUE AND RECEIPT BOOKS** | | | | | |
| 11 | (a) | By whom are the cheque and receipt books kept? (W.D. Manual Para 4.055). | | | |

| No. | | | Points worthy of notice | Remarks by E.E. | Orders by S.E. |
|---|---|---|---|---|---|
| (1) | | | (2) | (3) | (4) |
| | (b) | (i) | Compare the counterfoils of Cheque and receipts books with the cash book. | | |
| | | (ii) | Are they properly written up and corrections initialled? (C.P.W.A. Code 6.2.1 to 6.2.15). | | |
| | (c) | | Is the certificate of count of cheques signed by S.D.O.? | | |
| | (d) | | Are the registers of cheque and receipt books properly maintained and up to date? (W.D. Manual, Para 4.055). | | |
| | (e) | | Are the counterfoils of used receipt and cheque books returned to the Divisional Office for record? (C.P.W.A. Code, Para 6.7.4) | | |
| | | | **(F) IMPREST ACCOUNT** | | |
| 12 | (a) | (i) | State names of subordinate imprest holders, amount of imprests and the control exercised by the S.D.O. | | |
| | | (ii) | Can any imprest be reduced without affecting efficiency? (C.P.W.A. Code Para 6.6.9) | | |
| | (b) | (i) | Are receipt for both permanent and temporary imprests taken and kept in the cash chest? | | |
| | | (ii) | Check them with the cash book. | | |
| | (c) | (i) | Are all imprest accounts properly maintained and up to date? | | |
| | | (ii) | State any case in which a recoupment of imprest has been unduly delayed? | | |
| | | (iii) | Give the S.D.O.'s explanation. | | |
| | (d) | (i) | Are temporary imprests closed without unnecessary delay? | | |
| | | (ii) | Has any imprest been given unnecessarily or of an excessive amount since the E.E.'s last inspection? | | |

| No. | | | Points worthy of notice | Remarks by E.E. | Orders by S.E. |
|---|---|---|---|---|---|
| (1) | | | (2) | (3) | (4) |
| | | | **(2) ACCOUNTS OF STORES** | | |
| | | | **(A) STOCK AND STOCK MANUFACTURE** | | |
| 13 | (a) | | Are stock materials properly cared for and stores so that they can easily be checked? | | |
| | (b) | (i) | Is the existing stock of suitable for the requirements of the sub-division? | | |
| | | (ii) | Are the rates of manufactures articles reasonable? | | |
| | | (iii) | Are all the manufactured articles promptly brought on to the returns? (C.P.W.A. Code, Para 7.2.4) | | |
| | (c) | (i) | Are the stock accounts properly maintained upto date? | | |
| | | (ii) | Do they tally with the subordinates returns? (C.P.W.A. Code, Para 7.2.5) | | |
| | (d) | (i) | Is the yearly stock-taking properly done? (W.D. Manual, Para 4.082) | | |
| | | (ii) | When were stock and tools and plant last counted by the S.D.O.? | | |
| | | (iii) | What action has been taken to dispose of surplus stock? (W.D. Manual, Para 4.083) | | |
| | (e) | (i) | Are all manufacturers in progress covered by sanctioned estimates (W.D.Manual, Para 4.080) | | |
| | | (ii) | Are all losses and deficiencies promptly brought to notice? (W.D.Manual, Para 4.076 ) | | |
| | (f) | | Is stock, when issued, accounted for in the same month in every case? | | |
| 14 | (a) | (i) | Are there any unnecessary materials at site of works? | | |
| | | (ii) | If so why they are not transferred to stock or other works? | | |
| | (b) | (i) | Do the subordinates keep a distribution last showing the materials at site at each work? | | |

| No. | Points worthy of notice | | | Remarks by E.E. | Orders by S.E. |
|---|---|---|---|---|---|
| (1) | (2) | | | (3) | (4) |
| | | (ii) | Are these lists kept up to date and checked periodically by actual measurement? | | |
| 15 | Has the furniture in every V.I.P. Guest house, Circuit house, rest house inspection bungalow, and hut been verified and counted by the S.D.O. during the last year? (W.D.Manual, Para 3.051) | | | | |
| 16 | (a) | Have any articles been purchased which could have been supplied from the Divisional Store ? | | | |
| | (b) | Are the prices paid for local purchases fair ? | | | |
| **(B) TOOLS AND PLANT** | | | | | |
| 17 | (a) | Are numerical accounts of tools and plant kept separately for ordinary and special tools and plant ? (C.P.W.A. Code, Para 7.3.2) | | | |
| | (b) | (i) | Is an account of tools and plant, mathematical instruments and tents issued to subordinates or lent to contractors maintained up to date ? | | |
| | | (ii) | Are receipts obtained and recorded ? (C.P.W.A.Code, Para 7.3.4) | | |
| | (c) | (i) | Are the tools and plant and mathematical instruments properly looked after ? | | |
| | | (ii) | Are the tools and plant mathematical instruments not in use, properly stored ? | | |
| | | (iii) | Are all defects reported in the yearly return submitted to the Divisional Office ? | | |
| | (d) | Are all lists of component parts pasted on the lids of all instruments boxes ? (W.D.Manual, Para 4.087) | | | |
| | (e) | Have any steps been taken to dispose of surplus plants and instruments (W.D.Manual, Para 4.083) | | | |
| | (f) | What steps have been taken to dispose off unserviceable tools and plant ? (W.D.Manual, Para 4.074) | | | |

| **No.** | | | **Points worthy of notice** | **Remarks by E.E.** | **Orders by S.E.** |
|---|---|---|---|---|---|
| **(1)** | | | **(2)** | **(3)** | **(4)** |
| 18 | | (i) | Are Government tents properly stored when not in use ? | | |
| | | (ii) | Is the date of issue marked on them ? | | |
| | | (iii) | Are they kept in proper repair ? | | |
| | | | **(3) WORKS ACCOUNTS** | | |
| 19 | | (i) | Have any material alterations been made during construction in sanctioned or standard designs ? | | |
| | | (ii) | If so, is there proper authority for the alterations ? (W.D.Manual, Para 2.125) | | |
| 20 | | (i) | Are all works abstracts properly posted up to date ? | | |
| | | (ii) | Are they properly filed ? | | |
| | | (iii) | Is there any complaint that they are kept for an unnecessarily long time in the Division Office for check ? | | |
| 21 | (a) | (i) | Is a statement of all works and repairs in the Sub-Division maintained and is progress on them compared with the allotments available ? | | |
| | | (ii) | Is any lapse of grant likely to occur ? | | |
| | | (iii) | If so, give the S.D.O.'s explanation in each case. | | |
| | (b) | (i) | Is there any probability of an excess over any estimate ? | | |
| | | (ii) | If so, give the S.D.O.'s explanation in each case stating if work slips or revised estimates have been submitted. | | |
| | (c) | | Does the S.D.O. exercise careful watch over the expenditure incurred on each work as compared with the appropriation ? Is any excess over appropriation anticipated ? | | |
| | (d) | | Are there any marked excess over estimated rates or amounts owing to errors in accounting ? | | |

| No. | Points worthy of notice | | | Remarks by E.E. | Orders by S.E. |
|---|---|---|---|---|---|
| (1) | (2) | | | (3) | (4) |
| 22 | (a) | Give the name of work in progress, if any, without a sanctioned estimate and explain the reasons. | | | |
| | (b) | Has a report been made to the A.G. and to higher financial authority concerned of works started without sanctioned estimate or for which there is no provision or inadequate provision of funds ? | | | |
| | (c) | Are the necessary estimates under preparation? | | | |
| | (d) | Does there appear to be sufficient reason for any of these works to be allowed to continue pending the submission of the estimate ? | | | |
| | (e) | (i) | Have any estimates that have been called for not been submitted ? | | |
| | | (ii) | If so, state the S.D.O.'s explanation. | | |
| 23 | (a) | (i) | Are there any completed works for which completion certificates have not been submitted ? | | |
| | | (ii) | If so, state the S.D.O.'s explanation. | | |
| | (b) | (i) | Have completion plans been submitted for all completed works ? | | |
| | | (ii) | If not, state the S.D.O's explanation. | | |
| | | (iii) | In the case of large works, are completion plans prepared as each item of work is finished? | | |
| | | (iv) | If not, state the S.D.O.'s explanation. | | |
| **(4) REGISTER OF ADVANCES** | | | | | |
| 24 | (a) | (i) | Is a register of advances kept? | | |
| | | (ii) | Has it been posted up to date? | | |
| | (b) | Have all advances to contractors and labour been given under proper authority (C.P.W.A. Code, Para 10.2.23, 10.2.24 and 10.2.25) | | | |
| | (c) | (i) | Are there any advances that have been outstanding for more than six months? | | |

| **No.** | | | **Points worthy of notice** | **Remarks by E.E.** | **Orders by S.E.** |
|---|---|---|---|---|---|
| **(1)** | | | **(2)** | **(3)** | **(4)** |
| | | (ii) | If so, state the S.D.O's explanation. | | |
| | (d) | (i) | Are there any irrecoverable advances? | | |
| | | (ii) | If so, what steps have been taken to clear them? | | |
| | | | **(5) CONTRACT AGREEMENT AND CONTRACTOR'S ACCOUNTS** | | |
| 25 | | (i) | Up to what sum is the S.D.O. is empowered to pay first and final bills? | | |
| | | (ii) | Examine those paid in any two months, one of which should be February or March? | | |
| 26 | (a) | | Have contract deeds and piece work agreements been properly prepared for all works in progress? | | |
| | (b) | | Are certified copies of sanctioned agreements kept? | | |
| | (c) | (i) | Are tenders called for according to rules? | | |
| | | (ii) | Are they properly recorded when they are received? | | |
| | (d) | (i) | Have all payments made to contractors been made under properly sanctioned agreements? | | |
| | | (ii) | If not, state the S.D.O.'s explanation. | | |
| | (e) | (i) | Are contractor's receipts taken for all materials supplied and recorded? (C.P.W.A. code, Para 10.3.4) | | |
| | | (ii) | Are there any long standing accounts of materials supplied which have not been settled? | | |
| | (f) | | Check the contractor's receipts for materials issued with their bills. | | |
| | (g) | (i) | Have any tools and plant been issued to a contractor for which hire is not recovered regularly? | | |
| | (h) | (i) | Do the stock etc., issued to contractors appear for recovery in the same month in every case? | | |
| | | (ii) | If not, state the S.D.O's explanation. | | |
| | (i) | (i) | Are there any disputed claims of contractors? | | |
| | | (ii) | If so, mention them briefly with a short note on each. | | |

| No. | Points worthy of notice | | | Remarks by E.E. | Orders by S.E. |
|---|---|---|---|---|---|
| (1) | (2) | | | (3) | (4) |
| | | | **(6) REGISTERS** | | |
| 27 | (a) | Is the register of sanctions to the issue of water for miscellaneous purposes properly posted and up to date? | | | |
| | (b) | (i) | Are recoveries made on the due date? | | |
| | | (ii) | If not, state the S.D.O.'s explanation. | | |
| 28 | (a) | Is the register of misc. recoveries posted up to date? | | | |
| | (b) | (i) | Are recoveries made on the due date? | | |
| | | (ii) | If not, state the S.D.O.'s explanation. | | |
| | (c) | What steps have been taken to recover unrealised revenue on account of miscellaneous leases? | | | |
| 29 | | (i) | Is the register maintained in which are recorded all sources of misc. revenue? | | |
| | | (ii) | Compare the sales with the entries in the register. | | |
| 30 | Is the register of water rates kept up to date? | | | | |
| 31 | | (i) | Is the register of Irrigation complaints properly maintained? | | |
| | | (ii) | Are there any instances of undue delay in disposal of complaints? | | |
| | | (iii) | If so, give the S.D.O.'s explanation. | | |
| 32 | Is the chak and colaba register properly maintained and kept up to date? | | | | |
| 33 | (a) | (i) | Is the register of measurement books posted up to date? (W.D.Manual, Para,4.019) | | |
| | | (ii) | Note if any measurement books have been in the Sub-Division for more than a year .(W.D.Manual, Para 4.027) | | |
| | (b) | Have all completed measurement books been sent to Divisional Office for record? (W.D.Manual,Para 4.032) | | | |
| | (c) | Has the register been signed by both the relieving and relieved S.D.O.'s on the occasion of transfer? | | | |

| **No.** | | **Points worthy of notice** | **Remarks by E.E.** | **Orders by S.E.** |
|---|---|---|---|---|
| **(1)** | | **(2)** | **(3)** | **(4)** |
| 34 | | Is the register of disbursement of salary, traveling allowance etc. properly maintained? | | |
| 35 | | Is the register for casual leave maintained up to date? | | |
| 36 | (i) | Is the register of muster rolls properly maintained? | | |
| | (ii) | Note whether receipts have been taken for all blank muster rolls issued. | | |
| | (iii) | Have all completed muster rolls been accounted for? (W.D.Manual, Para 4.015) | | |
| 37 | | Is the register of Field, Level and Note Books properly maintained? | | |
| 38 | | Is the register of bench marks properly posted and up to date? | | |
| 39 | (i) | Is the register of contract agreements up to date? | | |
| | (ii) | Has the S.D.O. in any case accepted tenders beyond his powers of sanction? | | |
| 40 | | Is the register of contractors maintained up to date? | | |
| 41 | (i) | Is the register of books of references maintained? | | |
| | (ii) | Are the books corrected up to date? | | |
| | (iii) | Note the number of last correction slip posted in each book. | | |
| 42 | | Is the register of buildings properly maintained and posted up to date? (W.D.Manual, Para.3.068 & Appendix 3.10) | | |
| 43 | | Is the rainfall register properly maintained? | | |
| 44 | | Are the schedule of rates and the road metal book corrected from time to time and kept up to date? (C.P.W.A. Code, Para 10.6.13 and 7.4.4) | | |
| 45 | | Is the register showing the periods of incumbency of S.D.Os, Sub-Divisional Clerks, Section Officers and Store Keepers posted up to date? | | |
| 46 | (i) | Is the register of sanctioned estimates and requisitions properly maintained? | | |

| **No.** | | | **Points worthy of notice** | **Remarks by E.E.** | **Orders by S.E.** |
|---|---|---|---|---|---|
| **(1)** | | | **(2)** | **(3)** | **(4)** |
| | | (ii) | Has the S.D.O. sanctioned any estimates beyond his powers of sanction? | | |
| | | (iii) | Have dates of starting and closing the works been noted against each item? | | |
| 47 | Is the register of security deposit maintained? | | | | |
| 48 | Is the register of encroachments on W.D. land maintained? | | | | |
| | | | **(7) MODE OF PREPARATION OF ESTIMATES** | | |
| 49 | (a) | Have the files of repairs estimates been examined with special reference to the system under which estimates for annual repairs prepared in the case of canals, embankments etc.? | | | |
| | (b) | (i) | Is the system of preparation of repair estimates suitable? | | |
| | | (ii) | Does it, in the case of buildings provide for renewals at suitable intervals? | | |
| | (c) | Are estimates arranged methodically? | | | |
| | (d) | (i) | Are estimates prepared with correctness and care? | | |
| | | (ii) | Delays should be brought to notice and the reasons stated. | | |
| | | | **(8) STATIONERY AND FORMS** | | |
| 50 | (a) | (i) | Is the register of stationery and forms properly maintained up to date? | | |
| | | (ii) | Are the balances checked monthly by the S.D.O.? | | |
| | (b) | (i) | Are the stationery and forms kept under lock and key? | | |
| | | (ii) | In whose charge are they? | | |
| | | | **(9) RECORDING PLANS** | | |
| 51 | (a) | (i) | Are all drawings and tracings stored properly, protected from damp and damage? | | |
| | | (ii) | Is an Index of them kept up to date? | | |

| No. | Points worthy of notice | | | Remarks by E.E. | Orders by S.E. |
|---|---|---|---|---|---|
| **(1)** | **(2)** | | | **(3)** | **(4)** |
| | (b) | Are certified copies maintained of land plans or straight line plans of all land acquired in the Sub-Division? | | | |
| | (c) | Are certified copies of all longitudinal sections and plans of channels kept in the Sub-Divisional office? | | | |
| | (d) | Are road metal diagrams properly maintained and up to date? | | | |
| | **(10) OFFICE RECORD AND CORRESPONDENCE** | | | | |
| 52 | (a) | Are the receipt and despatch register properly maintained and up to date? | | | |
| | (b) | (i) | What is the total No. of letters received and issued during the last year? | | |
| | | (ii) | Should this number, in your opinion, have been reduced without affecting efficiency? | | |
| | (c) | Is the half margin un-official memorandum in regular use? | | | |
| 53 | | (i) | Check the register of service stamps. | | |
| | | (ii) | Does the S.D.O. initial entries in this register when a new supply is received and at the end of each month? | | |
| 54 | Is all index files of circular, order from - | | | | |
| | | (i) | E.E., | | |
| | | (ii) | S.E., | | |
| | | (iii) | C.E., | | |
| | | (iv) | E-in-C, | | |
| | | (v) | Secretariat | | |
| | | Properly maintained and up to date? | | | |
| 55 | (a) | What is the system of filing? | | | |
| | (b) | Are files in bundles or flat? | | | |
| 56 | | (i) | Is an Index of cases maintained? | | |
| | | (ii) | Is it up to date? | | |

| **No.** | | | **Points worthy of notice** | **Remarks by E.E.** | **Orders by S.E.** |
|---|---|---|---|---|---|
| **(1)** | | | **(2)** | **(3)** | **(4)** |
| 57 | What of the existing records do you consider unnecessary and why? | | | | |
| 58 | | (i) | Is the register of accounts and records destroyed properly maintained? | | |
| | | (ii) | Is it up to date? | | |
| 59 | | (i) | What other registers are kept? | | |
| | | (ii) | Can any of them be closed without sacrificing efficiency? | | |
| | | | **(11) MISCELLANEOUS** | | |
| 60 | | (i) | Are the level land field books of the Sub-Division properly maintained? | | |
| | | (ii) | Is it possible to identify the object and locality of each series of observations recorded? | | |
| 61 | | (i) | Has every subordinate in charge of a work or survey issued a note book? | | |
| | | (ii) | Is it properly kept? (The E.E. should make a point of inspecting subordinates note books when on tour. The result of such inspection will enable him to reply to this question). | | |
| 62 | Is an Order Book kept on all important works in progress? | | | | |
| 63 | (a) | (i) | Is a complete record of every bridge, culvert & causeway on each road maintained in prescribed Form and kept up to date? | | |
| | | (ii) | Have the changes reported in Form-II of the annual inspection report been added therein? | | |
| | (b) | Have the yearly inspections of bridges and culverts been properly carried out and reports submitted? (See Section Officers copies of these reports). | | | |
| 64 | | (i) | Is a list of protected monuments maintained? | | |
| | | (ii) | Did the S.D.O. inspect all the monuments during the year? (W.D. Manual,Para 3.062) | | |
| 65 | Have you satisfied yourself that there are no grounds for complaint of work suffering or being delayed or want of issue of drawings to subordinates? | | | | |

| No. | | | Points worthy of notice | Remarks by E.E. | Orders by S.E. |
|---|---|---|---|---|---|
| (1) | | | (2) | (3) | (4) |
| 66 | | (i) | What steps has the S.D.O. taken to see that the yearly check of Government boundaries has been properly carried out by the section officers? | | |
| | | (ii) | Have they been provided with plans in their sections? | | |
| | | (iii) | What steps have been taken in the case of encroachments? | | |
| 67 | (a) | Examine log book of each engine and note whether inspections have been regularly made. | | | |
| | (b) | (i) | Are the safety valves on all boilers kept locked? | | |
| | | (ii) | Is the key in the S.D.O.'s charge? | | |
| 68 | Have you satisfied yourself that there are no complaints on the part of the S.D.O. as to the audit of his accounts, etc? | | | | |
| 69 | | (i) | Have the transfer reports of subordinates been carefully checked in the Sub-Divisional office with their previous reports of the same sections? | | |
| | | (ii) | Has action been taken to deal with any shortage that has been reported? | | |
| | | (iii) | If not, enter the S.D.O's explanation. | | |
| 70 | | (i) | Are there any points noted in last inspection report of the E.E. or A.G. which have not received proper attention? | | |
| | | (ii) | If so, state the S.D.O.'s explanation. | | |
| 71 | Are there any other point suggested by the inspection of books and records which the E.E desires to remark? | | | | |

# APPENDIX-4.15

**(See paragraph 4.117)**

## Accountant General's Audit and Inspection

1. The Accountant General C.G. carries out a check of the monthly Accounts of the Divisions and Sub-Divisions of the three departments viz. W.R.D., P.W.D. and P.H.E.D. He arranges for the Test Audit and Local Inspection of the initial accounts of Divisional and Sub-Divisional Offices in order to verify the accuracy of the figures with reference to the original records and ensure proper up-keep of the registers and records on the basis of which the accounts have been prepared and submitted to the Accountant General.

### AUDIT

2. The monthly check of the Divisional monthly Accounts is known as "General Audit". The deficiencies found in the up-keep of the accounts are intimated to the Divisional Office through Audit Notes and statement of objectionable Items (SOIs.). These contain all objections of a trivial nature and miscellaneous observations and enquiries etc on minor matters, which the Executive Engineer is competent to deal with finally and which are not important enough to be brought to the notice of the higher authorities.

### PERIODICAL INSPECTION

3. The audit conducted during the inspection of a Divisional Office is known as "Local Audit". Each Division will be inspected periodically at least once in a year by the A.G. The duration of such inspection of a Division is ordinarily 7 to 10 days depending on the requirement.

4. The Accountant General sends intimation in advance about the specific dates on which the inspection would commence to the concerned Division. On receipt of such intimation, the Executive Engineer should arrange to keep all the relevant records and documents ready for the inspection party. Important documents like service books, contract agreements etc. should be produced only after obtaining the written requisition and acknowledgement from the Inspection Officer. A list of various records usually examined during the Local Audit is given as annexure-A.

5. The Inspection Officer is authorized to inspect any book and other relevant documents relating to transactions to which his duties in respect of the audit extend. It is, therefore, the responsibility of the Executive Engineer to produce to the Audit Officer all the initial accounts and other records promptly. Where some of the records can not be produced owing to certain unavoidable circumstances, the Executive Engineer should satisfy himself with the reasons of their non-production. He should make special efforts to produce those records which were not produced to the audit at the time of previous inspections. In case the Executive Engineer is unable to produce some of the records, he should bring the fact to the notice of higher authorities for orders.

6. The result of the Local Audit are communicated through Inspection Report, drawn in three parts as below:-

## Inspection Reports

**Part I-** It includes:-

(a)Introduction;

(b) Outstanding objections from previous reports. (In this part, all old outstanding objections are reproduced in full, every alternate year along with up-to-date position. This is done to bring the outstanding paras. pointedly to the notice of all concerned for facility of watch and expeditious disposal). The old outstanding objections are to be replied separately through the respective old inspection reports, which should not be treated as closed till all the objections are settled.

(c) Schedule of persistent irregularities.

**Part II-** Contains two sections A and B, Section 'A' includes:-

All important irregularities i.e. irregularities involving, recoveries, questions of violation of principles, losses etc. Section B contains, irregularities, though not major, the Audit wants to bring to the notice of higher authorities.

**Part III**-is a test audit note containing minor irregularities to which a schedule is attached to show the items settled on the spot. The procedural irregularities in respect of which the Divisional Officer has given assurances for following the correct procedure in future are also noted in this Schedule. (Although the test audit note has been termed as part III of the Inspection Report, the Test Audit Note objections are not included in the Inspection Report).

## Removal of Objections

7. The results of audit are communicated to the Executive Engineer in the form of Inspection Report. The responsibility for having the objection removed and their prompt settlement will devolve upon the Executive Engineer. An audit objection is usually removed by obtaining the requisite sanction, by making the necessary recovery, by correcting or completing the relevant account or voucher, or by furnishing the necessary documents or information or by otherwise securing compliance with the provisions of a specified rule.

8. Audit Inspection Reports should be promptly dealt with by the Divisional Officers at the initial stage so that the contingency of reporting on any point or para.The Public Accounts Committee does not arise due to the neglect or delay in reply. The following procedure is suggested for disposal of the Inspection Reports:

## Procedure in Divisional Office

9. The Inspecting Officer issues rough Audit Notes to the Division for verification of the factual accuracy of the objections taken by him during the course of inspection. These rough audit notes should not be dealt with in a casual manner. These should receive prompt attention and the replies there to should be based on the personal knowledge of the Executive Engineer. Where necessary the explanation, reply of a subordinate should be passed on with remarks after checking its correctness. Where the objection can be got settled by obtaining the

requisite sanction, by making necessary recovery, by correcting or completing the relevant account or voucher, by furnishing the required documents or information or by otherwise securing compliance of provisions of a specific rule, the Executive Engineer should endeavor to get these settled before the inspecting party leaves his Division. No other officer except the Executive Engineer of the concerned Division can reply and sign on behalf of Executive Engineer unless specially authorized.

**Discussions with Inspecting Officer**

10. The draft report is discussed with the Executive Engineer by the Inspecting Officer before submitting the same to the Accountant General to explain his view point specially in the case of objections contained in part II of the Report. The Executive Engineer should avail of this opportunity and should record his remarks against each para in specific and unambiguous terms there by either accepting or refusing the factual accuracy of the objections/points raised by the Audit. This would help the Audit to appreciate the Department's point of view and may eventually be helpful in settling most of the objections in the initial stage itself.

11. During the inspection, if certain important financial irregularities are noticed which prima facie would be considered in the Audit Office for being developed to the stage of draft para. of the Audit Report, the same should be taken up immediately by the Executive Engineer for thorough examination. A chronological history of such case should be recorded in a separate register and the connected documents should be collected and kept in the personal custody of the Executive Engineer so that, such important cases ,are not lost sight of and effective and prompt action is taken from time to time. At the time of his transfer the Executive Engineer should mention the up-to-date position of all such cases in his-charge-report.

12. In the intimation memo. about the inspection, the Inspection Officer mentions that the Executive Engineer should keep ready the replies to the outstanding paras. In the pending Inspection Reports along with the relevant records for personal discussion, with the Inspecting Officer for settlement of as many objections as possible. The old Inspection Reports should be discussed with the Inspecting Officer and the results of such discussions should be recorded. This should not be left to the Accountant or other sub ordinates, as it would retard the chances of effecting settlement of the old outstanding objections. The objective should be to, settle as many cases as possible.

13. The Executive Engineer should take up the discussions relating to the items brought by the Inspection Officer from the very start of the Inspection. It is not advisable to postpone it to the fag end of the Inspection, because very little time is left for holding any constructive and effective useful discussions and achieving the desired results of settling the objections on the spot. The records required for production to Inspection party in connection with the old paras. should be collected in advance and kept ready duly referenced and flagged. This will save lot of time and irritation to the Audit party.

### Control Register

14. A control Register should be maintained in the Divisional Office in the form given as Annexure- B so as to keep watch on the disposal of the Inspection reports. The following instructions should be followed :-

(i) A separate page should be set apart for noting down the position of each Inspection Report.

(ii) The Register should be closed every month with the abstract as shown in Annexure-C.

(iii) The register should be reviewed by the Executive Engineer every month, while submitting the register, the Divisional Accountant should record a certificate that reminders wherever due have been issued to the Assistant Engineers/Superintending Engineer/Chief Engineer.

(iv) Following procedure should be followed with regard to indicating and calculating the number of paras., sub-paras. of the inspection reports in the Register :-

(a) The number of sub-paras. in each para. should be shown against the serial number of paras. of the Report. A para. having no sub-para. should be treated as one sub-para. Thus it should show the number of items which require action.

(b) Any sub-para dropped subsequently, be distinctly exhibited and the balance of their totals worked out.

(c) An abstract showing the position of sub-paras. outstanding from time to time should be distinctly exhibited and the balance of their totals worked out.

(v) The positioning of the sub-para. outstanding from time to time as worked out in the Divisional Office Control Register should be reconciled with a similar Control Register maintained in the Audit Office. The items of objections recommended by the Inspecting Officer to the Accountant General for being dropped should not be mistaken by the Divisional officer as actually dropped. These continue to be outstanding in the Audit Office Control Register till the recommendations of the Inspecting Officer are accepted. The actual position of the outstanding paras. should be watched by the Executive Engineer from subsequent rejoinders received from the Accountant General.

(vi) The disposal of Audit Notes and Test Audit Notes and SOIs should be watched through a Progress Register, which should be maintained in the same manner as laid down Annexure-D.

### Time Limit For Disposal

15. The Audit Notes, Test Notes and the Statement of objectionable items are dealt with directly in the Divisional Office and should be returned to the Audit Office within a month from the date of their receipt.

16. The Inspection Report (with one spare copy) is received from the Audit Office for reply and return (except first reply) through the Superintending Engineer. The replies to the original Inspection Report should reach the Audit Office within 8 weeks and to the subsequent rejoinders within 4 weeks from the date of their receipt in the Divisional Office. If the maximum period mentioned above is exceeded the E.E. should give a brief but complete explanation for the delay, at

the end of the reply to Audit Notes /Inspection Report. If a S.D.O. has contributed to the delay, his name should be mentioned.

17. The Divisional Accountant shall be responsible for maintaining the control registers and putting up the same every month to the Executive Engineer. He is also responsible for an early settlement of audit paras.

### Procedure in Circle Office

18. The audit office sends an advance copy of the Inspection Report to the Superintending Engineer, with specific mention of important items concerning serious irregularities and lapses requiring special attention for prompt action. The Superintending Engineer should take necessary steps to obtain the final settlement of the items. Where required, he should himself take up the items of the report with the higher authorities. He should keep the Accountant General fully informed in respect of cases regarding which reports have been sent to Chief Engineer/Government while transmitting replies to the Audit on the original Inspection Reports, as well as Rejoinders. The Superintending Engineer should examine the explanation offered against each para. by the Executive Engineer and express his independent opinion. Where the para. envisages completion of Divisional/Sub-Divisional records and submission of certain documents/records to the Audit, the Superintending Engineer should ensure that the needful is done by the Executive Engineer with the least possible delay.

### ANNEXURE-A

**List of various records which are examined by Audit during local inspection**

1. Cash book.
2. Cash Balance Report.
3. Register of sale of tender forms.
4. Register of tenders.
5. Cheque counterfoils and receipt books.
6. Remittances made in the Bank/Treasury.
7. Subsidiary Cash book.
8. Acquaintance Rolls and T.A. Bills.
9. Imprest Accounts.
10. Register of contingencies.
11. Stock Accounts.
12. T & P Accounts.
13. Workshop Accounts.
14. Road Metal Accounts.
15. Manufacture Accounts.
16. Transfer Entries Book.
17. Register of Property Accounts.
18. Register of Land, Buildings and Rent.
19. Register of Immovable and Landed properties.

20. Register of Miscellaneous Recoveries.
21. Register of Letter of Credits.
22. Register of Transfers awaited.
23. Register of Miscellaneous sanctions.
24. Register of ATD/ A TC and AG Memos.
25. Register of Deposits.
26. Register of Cash Settlement Suspense Accounts.
27. Register of Interest Bearing Securities.
28. Post office saving Pass Books.
29. Register of Purchases.
30. Register of Miscellaneous P. W. Advances.
31. Schedule of Rates.
32. Register of Duplicate keys of cash chests etc.
33. Register of Muster Rolls.
34. Log Books.
35. Records relating to works.
36. Work charged Establishment Pay bills.
37. Measurement Books.
38. Register of review of measurement books by the Divisional Accountant.
39. Standard Measurement Books.
40. Tenders and comparative statements and contract agreements.
41. Work orders and Register of work orders.
42. Supply orders and Register of Local Purchases.
43. Contractors Ledger.
44. Register of Contractor’s Bills.
45. Works Abstract.
46. Register of Works.
47. Material at Site Accounts.
48. Register of Sanctioned Estimates.
49. Service Books.
50. Work charged Provident Fund Accounts.
51. G.P.F. Accounts of Class IV Staff.
52. Overtime allowance claims.
53. Budget estimates.
54. Incumbency Register.
55. Register of Expenditure on demolition restoration, etc.
56. Rush of expenditure during March.
57. Recovery of water rates.
58. Control Register of A.G.’s Objections given in Annexure B. C. and D.
59. Register of Check Measurements.

**[APPENDIX 4.15]**

**ANNEXURE-B**
(Reference Para 14)

**Control Register to be maintained in the Divisional Office**

| SNo. | Year | Period of Inspection Report | No.and date Under which received | Details of outstanding paras . | | No.and date under which replies are sent to Audit of local inspection parties | Total No. of paras .dropped | | Balance No.of out-standing | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | S.No.of the para | No.of Sub Para | | Para No. | Sub-Para | Paras. | Sub-Paras. | |
| (1) | (2) | (3) | (4) | (5) | | (6) | (7) | | (8) | | (9) |
| | | | | | | | | | | | |

## ANNEXURE-C

Reference – Para 14 (ii)

# Abstract of the control Register to be maintained in the Division Office

| SNo. | Period of Inspection Report | Out standing at the beginning of the month | | Added during the month | | Dropped during the month | | Balance at the end of the month | | Remark |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Paras | Sub-Paras | Paras | Sub-Paras | Paras | Sub-Paras | Paras | Sub-Paras | |
| (1) | (2) | 3(a) | 3(b) | 4(a) | 4(b) | 5(a) | 5(b) | 6(a) | 6(b) | (7) |
| | | | | | | | | | | |

# [APPENDIX 4.15]

ANNEXURE –D
Reference Para .14(VI)

**Progress register to be maintained in the Divisional Office for disposal of Audit Notes, Test Audit Notes and S.O.Is.**

| SNo. | Issue Period of Audit Notes, Test Audit Notes and S.O.is | No.and date of issue | Details of outstanding | | | Number and date under which replied | | | Balance to be replied at the end of the mont | | | Remark |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Audit Noates | Test Audit Notes | S.O.Is | Audit Notes | Test Audit Notes | S.O.Is | Audit Notes | Test Audit Notes | S.O.Is | |
| (1) | (2) | (3) | 4(a) | 4(b) | 4(c) | 5(a) | 5(b) | 5(c) | 6(a) | 6(b) | 6(c) | (7) |
| | | | | | | | | | | | | |

## APPENDIX 4.16

(See Paragraph 4.122)

### Form of Agreement when an Advance is made to A Single Cart man

I………………………. Son of …………………..resident of …………….. Village………………………….. Tahsil ……………………………. District ……………… in consideration of an advance of Rs. …………………… and cost of transport of Rs. ……………………..received by me this day from the E.E. ………………….ivision, by the hand of……………,do hereby bind myself as follows :-

(i) I will arrive at…………………(Place) with my carts and bullocks or buffaloes as shown against my name in good condition and be ready to commence work of ……………………there within ………………days of the date of this agreement.

(ii) I will arrive stay on the said work for a period of …………….from the date of this agreement and shall maintain my cart and bullocks or buffaloes as shown against my name in good condition.

(iii) I will carry out such carting works as may be entrusted to me by the S.D.O…………………………….. Sub-Division, in accordance with the specification as may be prescribed by him.

(iv) I will accept payment for carting done by me, weekly, fortnightly or at such intervals as the said S.D.O. may determine and at the rate specified in the schedule below:-

### SCHEDULE

| S. No. (1) | Description of materials (2) | Unit (3) | Lead (4) | Rate (5) |
|---|---|---|---|---|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |

For any material or lead not specified in the Schedule, will accept such rate as may be fixed by the S.E. from time to time.

(v) If I fail to act in accordance with clause (ii) or clause (iii), I agree to refund the cost of transport of Rs…………paid to me.

(vi) The above mentioned advance shall be recoverable from any money I may earn for carting done in ……………………………………………………………………………… ………………………

(vii) If any balance of the above mentioned advance and the cost of transport should remain due from me at the expiry of the aforesaid period, I will pay such balance in one lump sum or failing such payment I will, if required, remain on said work until such balance has been fully paid up .

(viii) As a security for the advance and the cost of transport received, I pledge my carts and bullocks or buffaloes as shown against my name and if I should fail to arrive at the work by the date agreed upon or should leave it at any time before the above mentioned advanced is fully paid up then I agree that first my cart, or carts, and if the then my bullocks or buffaloes shall be liable to be sold and the sum due, may be made good by the sale- proceed of the same.

(ix) The whole of advance and the cost of transport or any part of it remaining unpaid shall be recoverable as if it was an arrear of land revenue.

(x) The decision of the E.E. upon all questions, claims, matters etc. arising out of, or relating to, this agreement shall be final, conclusive and binding on each of us.

Date this……………...............day of………….............……..20…………………

Witness Signed………………..

Witness

## APPENDIX- 4.17

(See paragraph 4.122)

### Form of Agreement when an Advance is made to a Group of Cart men

We, the undersigned residents of .......……… Village………Tehsil………………. District…………………… jointly and severally acknowledge that we have severally received the advance and costs of transport noted against our names and severally acknowledged by us on the back hereof from the E.E. ....................Division, by the hand of………………………….. and in consideration of these advances, we severally bid ourselves as follows:-

(i) Each one of us will arrive at .......................(place) with his cart and bullocks or buffaloes as noted against each one of us in good condition and be ready to commence work of………… there within…………..days of the date of this agreement.

(ii) Each one of us will stay on the said work for a period of…………………………from the date of this agreement and shall maintain his cart and bullocks or buffaloes as shown against his name in good condition.

(iii) Each one of us will carry out such carting work as may be entrusted to him by the S.D.O…........……………… Sub-Division, in accordance with the specification as may be prescribed by him.

(iv) Each one of us will accept payment for carting done by him weekly, fortnightly or at such intervals as the said S.D.O. may determine and at the rates specified in the schedule below:-

**SCHEDULE**

| Description of materials | Unit | Lead | Rate |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| (1) | | | Rs |
| (2) | | | |
| (3) | | | |
| (4) | | | |

For any material or lead not specified in the schedule, each one of us will accept such rate as may be fixed by the S.D.O. from time to time.

(v) If any one of us fails to act in accordance with clause (ii) or clause (iii) he shall refund the cost of transport of Rs. paid to him.

(vi) The advance noted against each one of us shall be recoverable from the person to whom it has been advanced from any money he may earn for carting done in…………………………………………………………..

(vii) If any balance of an advance or cost of transport should remain due from any of us on the expiry of the aforesaid period, the person by whom such balance is payable shall pay it in one lump sum or failing such payment, shall, if required, remain on the said work until the balance has been fully paid up.

(viii.) As a security, for the, advance and the cost of transport received, we pledge our carts and bullocks or buffaloes as shown against our names and if any one of us should fail to arrive at the work by the date agreed upon or should leave it at any time before the above mentioned advance is fully paid up, then first his cart or carts, and if the sale proceeds of these do not cover the sum due then his bullocks or buffaloes as shown against his name shall be liable to be sold and the sum due made good by the sale proceeds of the same.

(ix) The whole of the advance and the cost of transport of any part of it remaining unpaid or due shall be recoverable as if it were an arrear of land revenue.

(x) The decision of the E.E. upon all questions, claims, matters, etc., arising out of, or relating to, this agreement shall be final, conclusive and binding on each of us.

We further jointly and severally bind ourselves that in the event of any of us failing to arrive at the work by the date agreed upon, or leaving it before the expiry of the above mentioned period, the remainder of us shall be responsible for the payment of the whole of the balance due by him.

Date this……………..day of……………..…20……….……

Signed………………….

Witness…………………..

Witness…………………..

**[APPENDIX 4.17]**

| S No. | Name, arentage | Residence | Amount received | | No.of carts pledged | No.of bullocks or buffallows pledged | Signature |
|---|---|---|---|---|---|---|---|
| | | | Advance | Cost of transport | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| | | | | | | | |

Witness ...........................

Witness ........................

## APPENDIX 4.18

(See paragraph 4.122)

**Form of Agreement when an Advance is made to a Single Workman**.

I………………………………son of…..….................……..resident of………………...village……………..tehsil……………..District………..…….. in consideration of advance of Rs………………. and traveling expenses of Rs………………. received by me this day from the E.E……………………. Division, by the hands of……………do hereby bind my self as follows:-

(i) I will arrive and ready to commence work of ………….... within …………..days of the date of this agreement.

(ii) I will stay on the said work for a period of …………….. from the date of my arrival.

(iii) I will carry out such work as may be entrusted to me by the S.D.O………………Sub-Division, in accordance with the specification as may be prescribed by him.

(iv) I will accept payment of wages for work done by me weekly, fortnightly or at such intervals as the S.D.O. may determine and at current schedule of rates or such other rates as may be fixed by the S.E…………………………from time to time.

(v) I will be responsible for the safe custody and return in good condition (reasonable wear and tear excepted) of any tools issued to me for the performance of my work under this agreement. I will produce the tools when required by the S.D.O. or any other officer for inspection. If I fail to do so, the cost of the tools, which shall, be determined by the KE. shall be treated as an advance given to me and be recoverable from me as hereinafter provided.

(vi) If I fail to act in accordance with clause (ii) or clause (iii) I agree to refund the traveling expenses of Rs…………paid to me.

(vii) The above-mentioned advance shall be recoverable from any money, I may earn for work done in……………..in such installments as the S.D.O. may fix or direct.

(viii) If any balance of the above mentioned advance should remain due from me on the expiry of the aforesaid period, I will pay such balance in one lump sum, or failing such payment, I will, if required, remain on the said work until such balance has been fully paid up.

(ix) The whole of the advance and the traveling expenses or any part thereof remaining unpaid shall be recoverable from me as an arrear of land revenue.

(x) The decision of the E.E. upon all questions, claims, matters or things whatsoever in any way arising out of, or relating to this agreement shall be final, conclusive and binding on me.

Dated this……………..................................….day of……….........…20....……………

Signed………………………..

Witness…………………

Witness……………..

## APPENDIX 4.19

(See paragraph 4.122)

### Form of Agreement when an Advance is made to a Group of Workmen

We, the undersigned, residents of …………………………….. village……………Tehsil……………….District ………………. jointly and severally acknowledge that we have severally received the advances and traveling expenses noted against our names and severally acknowledge by us on the back hereof from the E.E………………. Division, by the hand of ……………….and in consideration of these advances we severally bind ourselves as follows:-

(i) Each one of us will arrive at ……………….. ( place) and be ready to commence the work of ……………..within…………..days of the date of this agreement.

(ii) Each one of us will stay on the said work for a period of ……………from the date of his arrival.

(iii) Each one of us will carry out such work as may be entrusted to him by the S.D.O…………………. Sub-Division in accordance with the specification as may be prescribed by him.

(iv) Each one of us will accept payment of wages for the work done by him weekly, fortnightly, or at such intervals as the S.D.O. may determine and at the current schedule of rates or at such other rates as may be fixed by the S.E…………………………….from time to time .

(v) Each one of us will be responsible for the safe custody and return in good condition (reasonable ware and tear excepted) of any tools issued to him for the performance to his work under this agreement. Each one of us will produce the tools when required by the S.D.O. or any other officer for inspection. If he fails to do so, the cost of the tools, which shall be determined by the E.E. shall be treated as an advance given to him and be recoverable from him as hereinafter provided.

(vi) If any of us fails to act in accordance with clause (ii) or clause (iii) he shall refund the traveling expenses of Rs………..paid to him.

(vii) The above mentioned advance shall be recoverable from any money we may earn for work done in …………in such installments as the S.D.O. fix or direct.

(viii) If any balance of the above mentioned advance should remain due from any one of us on the expiry of the aforesaid period, the person by whom such balance is payable shall pay it in one lump sum or failing such payment , he shall if required, remain on the said work until such balance has been fully paid up.

(ix) The whole of the advance and the traveling expenses or any part thereof remaining unpaid shall be recoverable from us jointly and severally as an arrear of land revenue.

(x) The decision of the E.E. upon all questions, claims, matters or things whatsoever in any way arising out of or relating to this agreement shall be final, conclusive and binding on each of us.

(xi) We further jointly and severally bind ourselves that in the event of any of us failing to arrive at the work by the date of agreement, or leaving it before the expiry of the above mentioned period, the remainder of us shall be responsible for the payment of the whole balance due by him.

Dated this…………................….........day of …………......20……………………

Witnesses:-
(1)
(2)

Signed:-
(1)
(2)
(3)
(4)

| S.No. | Name, parentage | Residence | Amount | | Signature or thumb mark |
|---|---|---|---|---|---|
| | | | Advance | Traveling expenses | |
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | | |

## APPENDIX 4.20

(See paragraph 4.127)

### List of Irregularities in Sub-Divisional Accounts
### Irregularities regarding vouchers Natures of irregularities

#### Want of signature

1. Payee to receipt.
2. Responsible disburser to voucher.
3. Payee to acquaintance roll.
4. S.D.O. in part II of the bill (Form 25)
5. Contractor in Part II or the bill (Form 25)
6. S.D.O. to Part III of the bill (Form 26)
7. Contractor to Part III of the bill (Form 26)
8. Contractor in token of acknowledgement of the debit to his account.
9. Officer receiving the contents.
10. Subordinate maintaining the muster roll in Part III.

#### Want of initials to correction

11. Of responsible disburser in total of bill.
12. Of responsible disburser in receipt.
13. Of payee in receipt.
14. Of payee in total bill.

#### Want of other particulars

15. Amount received in words.
16. Words "in final settlement of all demands" payment being final.
17. Words "in final settlement of all demands" by the S.D.O., the payment being final and the payee unable to sign.
18. Description of work done or materials supplied not fully detailed.
19. Quantity of work done or materials supplied not fully entered.
20. Rates of work done or materials supplied not entered.
21. Unit not entered.
22. Particulars of amount remitted not noted.
23. Memo at foot note not completed.
24. Reasons for the non-payment of the muster roll by the S.D.O. himself not given.
25. Payment not attested, the payee having signed by a mark or seal.
26. Payment not sufficiently attested, the payee having signed by a mark or seal.
27. Payment not attested, the payee being unable to write anything beyond the name.
28. In vouchers written in Hindi, the amounts are not noted in English also.
29. Thumb impression not attested.
30. Name of payee not noted against thumb impression.
31. Thumb mark not stated to be of the left hand.
32. Date of journey not noted.
33. Time of departure and arrival not given.

34. Purpose of journey not stated.
35. Labour agreement not attached to the voucher.
36. Correction in the above to be attested by the party concerned.
37. Number and date of voucher on which pay remained undisbursed.

**Discrepancies**

38. Details do not work up total.
39. Amount entered does not equal quantity multiplied by rate.
40. Value of work done up to date, total of sub-heads differs from work done as per last certificate plus work done since last certificate.
41. Details not correctly brought forward form last bill.
42. Amount in writing and amount in figures differ.
43. Total of bill incorrectly expressed in words.

**Miscellaneous**

44. The receipt is not signed by all parties to the contract.
45. Receipt not signed by attorney as attorney or representative character not duly set forth.
46. Erasures or corrections improperly made. (The incorrect figures should be scored through neatly and the correct figures entered above them).
47. Signature by 'fascimile' stamp or pencil cannot be accepted.
48. Signature illegible.
49. The amount acknowledged by the payee does not include value of stock and materials etc. supplied or other recoveries.
50. The voucher sent is a copy and not the original receipt of the payee.
51. Voucher not stamped payment being over Rs.500.
52. Entries in memo of payment should be as corrected in pencil.
53. Pay order incorrect. The net amount to be paid only should be entered in the pay order.
54. Reference of the authority conveying the sanction to the charges should be noted.
55. The voucher should bear a certificate of payment (as paid Rs…………….) instead of a pay order.

**Information required**

56. Allocation not given. The particular sub-head and name of work should be clearly indicated.
57. Number and page of measurement book.
58. Date of taking measurements.
59. Name of officer taking the measurements.
60. Authority for appointment.
61. Period to which claim relates.
62. Name and designation of person receiving the materials.
63. Name of work to which work relates.
64. Cash book voucher number and month of last payment.

65. Detailed bill showing the quantity and description of work done or materials supplied.
66. Designation of payee.
67. Note and check of railway receipt with railway tariff.
68. Number and year of agreement.
69. Number of receipt issued for the cash receipt.
70. Payment made by more than one cheque.

**Future Guidance**

71. Reason for cash payment should be noted in the voucher.
72. The space intended for work abstract in the memorandum of payment not completed.
73. Voucher should be in form No.24.
74. Voucher should be in form No.25.
75. Voucher should be in form No.26.
76. Voucher should be in form No.27.
77. Voucher should be in form No.28.
78. Voucher should be in form No.29 (Pay bill for work establishment).
79. Voucher unnecessarily stamped, payment being for Rs. 500 and under.
80. Failure to enter cash book number on Voucher.
81. Failure to enter name of contractor on document of bill.
82. Absence of date in bill.
83. Absence of date of receipt or acknowledgement.
84. Absence of date of payment below the signature in Acquaintance Roll/Pay bill.
85. Total of bill not expressed in words.
86. Absence of place of payment.
87. Absence of the certificate of the disbursing officer in case of illiterate payee.
88. Name of the work not in accordance with the sanctioned estimate.
89. Voucher prepared in manuscript.
90. Thumb impression not legible.

**Irregularities regarding measurement books**

91. Name of officer to whom issued not noted.
92. Date of first entry not noted.
93. Date of last entry not noted.
94. Index not filled in or completed.
95. Fly-sheets not attached before each set of measurement nor the particulars there of noted in the book itself.
96. Certificate of record of measurements by the subordinate taking the measurements not given.
97. Certificates of record of measurements should be in ink.
98. Measurements not countersigned by the S.D.O.
99. Absence of date in initial or signature of the officer concerned.
100. Overwritten figures should be substituted in fresh ones and the corrections attested by the responsible officer.
101. Corrections improperly made. The incorrect figures should be scored through neatly and the correct figures written above the same and the correction attested.

102. Cubical contents or area first entered in pencil and then inked over. This is irregular. The inked figures should be replaced by fresh ones and the correction attested.
103. Erasures are prohibited and should be explained.
104. Blank pages should not be left. If left reasons should be given.
105. Reasons for leaving pages blank not countersigned by S.D.O.
106. Reference to cash book voucher number and date with which the measurements have been paid not given.
107. Pencil figures has been inked over. These should be written in ink.
108. Corrections not attested.
109. Signature of contractor is wanting at the end of measurement.
110. Reference to the last set of measurements recorded not given by the officer taking the measurements.
111. Payment order not signed.
112. Pay order not dated.
113. Contractor's full name not written below his signature.
114. Reason for canceling measurements not recorded.
115. Reference to agreements not quoted at the beginning of the measurements.
116. Entries not crossed off.
117. Pay order not recorded.
118. Thumb marks not attested.
119. Certificate of "measurements accepted by me" over the contractor's signature not obtained.
120. Certificate of "calculations made by me" not recorded.
121. Page number is torn out or missing.
122. Details of measurements not recorded.
123. Memorandum of payments not completed.
124. Certificate of "calculations checked by me" not recorded.