

CHAPTER - 10

AUDIT OF STORE ACCOUNTS

- 10.01 In the audit of Stock Accounts the Internal Audit shall verify and observe
- 10.02 That there is no unnecessary accumulation of stock materials of any class.
- 10.03 That prompt action has been taken for the adjustment of differences as ordered by the empowered authorities from time to time on account of stock taking or other causes.
- 10.04 That adequate action has been taken as to the disposal of surplus and unserviceable materials.
- 10.05 In addition to the above, trace the audited purchase bills and bills for petty purchases met from Imprest for one month and of invoices of transfers and of return of materials of another month into the store ledgers, and of issues of some of the identifiable purchases on to the 'C' registers, examining whether the stores returned from works have been promptly acknowledged and taken to stock, whether standard

rates have been properly applied for valuation as per rules, whether the Indents-cum-Invoices are properly made out, if standing rules and orders regarding purchase of materials under the most favourable terms by calling for tenders as per rules are strictly adhered to and if the petty purchases made from imprest were really of an urgent nature and within the delegated powers of the imprest holder.

- 10.06 Trace one month's issues to stores ledgers in all sub-divisions and test check not less than a week's ledger postings in divisional and other store ledgers.
- 10.07 Verify the total values of stock receipts and issues as per monthly stock accounts with the daily account of receipts and issues, examine whether the verification of ledger balances with account balances are regularly and satisfactorily attended to.
- 10.08 Verify book balances with actual quantity on hand for at least 10% of items of stores selected at random.
- 10.09 The audit of stock account shall be carried out keeping in view the duties of Accounts Officer (Internal Audit), Asst.Accounts Officer (Concurrent Audit), as prescribed vide Appendix IV.

APPENDIX - I (A)

Powers of Sanction of Chief Controller of Accounts (Internal Audit)

The following are the Administrative powers delegated to the Chief Controller of Accounts (Internal Audit) subject to the conditions stipulated hereunder.

1. He shall sanction leave and increments (other than group 'A' officer) to the staff exclusively working in his wing. This should include sanction of leave without substitutes.
2. He shall sanction various advances to the staff exclusively working in his wing after following prescribed procedures, entrust additional work for a temporary period in the exigency of Board work, approve tour programmes and grant tour advances.
3. He shall send requisitions for normal purchases to the Controller (Finance). However, request for major items like furniture etc., shall be routed through the Financial Adviser and Chief Accounts Officer.

As regards the powers for purchase of stationery and other small items the existing procedure shall be continued.

4. He can exercise to the extent of in-charge arrangement that can be made by the Chief Engineer, Electricity as per the guidelines in force.

APPENDIX - I (B)

Powers of sanction and duties of Accounts Officer (Internal Audit).

(a) Duties of Accounts Officer (Internal Audit).

1. He will be subordinate to the Chief Controller of Accounts (Internal Audit) in administrative and audit matters.
2. He is in direct charge of the Divisional Internal Audit and will exercise control over the work of the Inspection batches and staff working under him.

3. He is responsible for conducting local audit of accounts, cash, revenue, stores, purchases and works of the division/s attached to the Internal Audit for the purpose.
4. He will prescribe four programmes of the inspection batches and pursue their progress.
5. He will conduct local inspections so as to cover every accounting unit at least once in a year. He will also inspect the non-accounting units to see that all the required registers are maintained.
6. He will render returns as may be prescribed from time to time. He can waive audit objections to the extent of Rs.10/- only.

(b) Powers of sanction of Accounts Officer (Internal Audit)

1. He is authorised to inspect any office and check up physically the cash and stores.
2. He can sanction the journeys and increments of the staff working under him.
3. He can sanction advance of TA
4. He can sanction leave to the staff working under him when no extra cost is involved.

APPENDIX - II (A)

Duties of Assistant Accounts officer (Inspection)

1. In respect of the audit conducted by the Senior Assistant (Inspection).
 - i. Test check 5% of receipts so as to include receipts of Rs.100/- and above.
 - ii. Review such of the dishonoured cheques which cover more than one installation, trace its withdrawal in cash book and ledger and check levy of penalty.

- iii. General review of the Revenue and postal stamp accounts, MMD account Revenue Deposit account, Register of Embossed Agreement forms, Register of used receipt books.
 - iv. Test check of 10% of domestic tariff accounts for all aspects, 10% test check of accounts and R.R. files of new installations serviced since last inspection.
 - v. Scrutiny of notes prepared on the audit of work conducted by the Senior Assistant (Inspection) for incorporation in Audit report.
2. Audit to be conducted by Assistant Accounts officer (Inspection) for all kinds of installations except domestic lighting but including temporary installations
- i. Detailed check of ledger accounts and R.R. files of all categories of installations except domestic lighting since last inspection.
 - ii. Check the R.R. files of all new installations (except domestic) serviced since the last inspection to ensure that the files are maintained properly. Test report and other documents are correct as per rules. Tariff applied is correct. Check the opening entries in the ledger with these details. R.R. files of all temporary installations should also be similarly checked.
 - iii. Examine R.R. files of all H.T., L.T., Street Lighting installations to make sure that changes in load, machinery, meters etc., have been properly taken into account in raising demands month after month.
 - iv. Special attention has to be paid for unmetered installations with particular reference to variations in load, consumption for metered periods and consequent withdrawals, refunds and short claim. In case of metered installations examine

- the propriety of recorded consumption with reference to installed/rated load to see whether recorded consumption is commensurate with load, whether meters are tested periodically, rating and re-rating is conducted and results properly considered in billing.
- v. General review of monthly collections as per rules, adequacy of penal measures and other action for recovery of arrears, issue and return of disconnection and reconnection list.
 - vi. Examine the adequacy of minimum deposit with reference to rules.
 - vii. Check whether ledger balances agree with those in the consolidated D.C.B. and review differences if any.
 - viii. Trace collections posted in the ledger to receipts entered in daily abstract and to tally register for two months at random in a year.
3. Review the register of classified arrears and adequacy of action taken for recovery with special reference to Government Departments and Local Bodies.
 4. Review the D.C.B. of R.E.Schemes, and R.E.C. Schemes to know whether they are properly maintained and whether deficiency in annual minimum return is claimed.
 5. Check all items of withdrawals of excess demands, refund of excess payments, back billing, write off with reference to propriety and competency of sanction.
 6. Examine the following registers to satisfy that they are maintained as per rules:
 - a) Applications for power supply.
 - b) Applications for I.P.Sets.
 - c) Agreements.

- d) Requisitions for Street Lights.
- e) Inventory of Street Light.
- f) Temporary Installations.
- g) Fuse off Calls.
- h) Sealing of Meters.
- i) R & R of Meters.
- j) Opening of Daily Cash.
- k) Stock of Blank Receipt Books together with counting of stock on hand.
- l) Duplicate Keys.
- m) Replacement of Street light lamps and claims due thereon.
- n) Receipt and disposal of test reports for new installations.

7. Check cash balance on any one of the days of inspection without prior notice.

8. Check imprest account with special reference to temporary advance given.

9. Check the register of undisbursed pay and allowances and their remittances to the bank as per rules.

10. Test check denomination register for four days in each month with reference to Cash Book.

11. Detailed check of one month's cash account with reference to original records and registers.

12. Check casual leave register, attendance register and time book, check whether time cards are sent daily to Division Office.

13. Discuss with the presiding officer any lapses, delays in following the prescribed rules, chronic mistakes and errors and record in the report the results thereof.

14. Examine, investigate and collect information about any matter referred by higher authorities.
15. Examine replies to old reports with reference to original records and examine reasons for paras in old reports pending reply.
16. Prepare report on the audit work conducted and put up to the Accounts Officer (Internal Audit) for perusal and issue.

APPENDIX - II (B)

Duties of Senior Assistant (Inspection)

Audit to be conducted under the supervision of
Assistant Accounts Officer (Inspection)

1. Examine cash receipts for correctness and check the daily totals in the R.C.B. Those totals and the totals of NCR machines should be traced into collections entered in the General Cash Book.
2. Check the amount (receipts) entered in the General Cash Book with remittance registers and acknowledgement of the Bank. If there is difference between total amount shown as remitted in the Cash Book and that certified by the Bank, the details of such difference should be examined to satisfy that it is properly and correctly accounted.
3. Compare daily cash balance as per General Cash Book with the denomination register.
4. Check the register of money orders and register of consumers cheque received with cash receipt drawn.
5. Check the register of cheques dishonoured with the withdrawal entries in General Cash Book and corresponding withdrawal entries in tally register and consumer's ledger.

6. Check the account maintained for Revenue and Postal Stamps/ Franking Machine.
7. Check the M.M.D. Register with the respective receipts, monthly total struck in the register and the amount shown under M.M.D. in tally register. Check repayment of M.M.D. of Rs.5/- and above with original credits and balances struck after repayment and cash repayment in the cash book, check plus and minus statement. check adjustments of Rs.5/- and above entered in the register with those entered in the ledger.
8. Check the register of Revenue Deposits (Suspense) with tally register for credits and consumers' ledger for debits. Check whether items outstanding for more than three accounting years have been credited to miscellaneous revenue and reasons if any, for not crediting.
9. Check the register of used receipt books with the receipt books received by the cashier to ensure that all the receipt books have been brought on to the register chronologically.
10. Check the stock register of embossed agreement forms with the stock on hand.
11.
 - a) Detailed check of 60% of accounts of the domestic lighting tariff installations from the date of last checking so as to include all the installations billed under two slabs of the tariff and 5% of accounts already checked by the Accountant of the Section. Special attention to be paid to delay in disconnections, meter not recording, door lock, abnormal/ low consumption and direct connection installations.
 - b) Trace collections posted in the ledger to the receipts entered in daily abstract and then to tally register for two months at random as selected by the Assistant Accounts Officer (Inspection) in a year.

c) Check the R.R. files of all new installations serviced since the last checking, to ensure that the file is properly maintained, test report and other documents are correct as per rules and tariff applied is correct. Check the opening entries in the ledger with these details.

d) Check R.R. files of installations where there is change of load, transfer of installations from one consumer to another, change of meter, test of meter, bifurcation, consolidation, etc., so that the R.R. file is kept upto date with reference to corresponding details entered in the ledger.

e) Review the ledger of arrears with reference to period for which outstanding, deposits available and adequacy of action taken for recovery.

f) Review minimum deposit with reference to monthly bills of each installation to see that deposit as per rules is collected promptly.

g) Details check of withdrawals, refunds, back billing and write off for propriety and competency of sanction.

Note:- Items 11(c) to (g) cover domestic lighting installations only.

12. Check D.C.B. of all tariffs and ledgers for one month together with arithmetical totals (Month selected by the Assistant Accounts officer, Inspection), check adequacy of action taken for reconciliation of difference if any in balance between ledger and D.C.B.

13. Prepare notes on the audit work carried out and put up to the Assistant Accounts officer (Inspection) for scrutiny, approval, and incorporation in the Audit Report.

14. Attend to any other item of work connected with local audit as instructed by the Assistant Accounts Officer (Inspection).

APPENDIX - III

CHECKS FOR EXPENDITURE/CONCURRENT AUDIT FUNCTIONS

Sl. No.	Item of Work	Senior Assistant	AO/AO
1	2	3	4
1.	Establishment Register for pay and Allowances drawn.	100% for changes in sanctions.	Review of sanctions of strength and allocation of expenditure and journal entry.
2.	Monthly pay bill	50% of affected items and arithmetical check.	10% for affected items.
3.	Supplemental pay bill.	- do -	10% for affected items check of sanctions, allocation and journal entry.
4.	Surrender of leave - bills.	100% check.	Check of sanctions, allocation and journal entry and entry in Service Register.
5.	Festival Advance / Shift allowance bill.	100% check of bills of Rs. 100/- and above.	Check of attendance and rates.
6.	Other allowances bills (Double wages, O.T. Pay, Hotline etc.,)	- do -	- do -

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| 7. Medical reimbursement bill. | 100% check of claims of Rs. 25/- and above. | 20% test check of admissibility with reference to frequency. |
| 8. Annual Establishment Budget. | 100% check | General review of variation in number of posts. |
| 9. Statement of employees due for retirement during the next year. | 100% check | Check the list with reference to gradation list. |
| 10. Sanction of leave | 50% check of entries in the Service Registers with reference to
a) Title
b) Availment and return.
c) Surrender
d) Alteration of entries in S.R. | 10% check of all entries in S.R's (History of Service in FA&CAO's Office) with particular reference to employees due for retirement. |
| 11. Issue of Annual Increment Certificate. | 50% check in respect of
a) Title
b) Rate and grade
c) Alterations of entries in S.R. | 10% check of increments drawn with reference to entries in S.R./History of Service in FA&CAO's Office. |
| 12. Other entries in Service Registers. | 50% check of entries and alterations in Service Register. | 10% test check of entries in Service Registers. |

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| 13. Bonus | 50% check of cards and bills. | 10% test check of bonus cards and review of bills. |
| 14. Confirmation of employees once in a period of six months. | 100% check of vacancies and seniority. | General review of vacancies and seniority. |
| 15. Fixation of pay on promotion. | 100% check | 20% check. |
| 16. Time Rolls | <p>25% check in respect of</p> <ul style="list-style-type: none"> a) Register of sanction to wages and labour provision and budget grant, upto date outlay. b) Rates and designations sanctioned and sanction of leave with reference to leave account. c) Progress Reports. d) Arithmetical accuracy. e) Certificates prescribed to be recorded on Time Rolls by different authorities. | <p>General review of attendance and claims, provision, outlay for labour and progress reports.</p> |

- f) Deductions.
- g) Allocation of expenditure and journal entry.
17. Supplemental Time Rolls for injury leave, arrears of wages, DA etc., 50% check as for Time Rolls, in addition to check of recordings on original Time Rolls for payment. Check of incidence of claims and record in the original Time Rolls.
18. Workmen's compensation bill. 100% check Check admissibility, title of claimant.
19. T.A. Bills of RE, ME & Workcharged Establishment.
- a) 25% check in respect of transfer T.A. claims. a) 10% test check in respect of Class-III & IV employees and Transfer T.A. claims.
- b) 25% check in respect of other T.A. claims. b) 10% in respect of others and transfer T.A. claims
- c) Check in respect of allocation of expenditure. c) Test check of allocation and journal entry.
- d) Journal entry and availability of provision in Budget Estimates.
20. i) Supply Bills
ii) Debit Memos
iii) Advance payment bills
- 100% check including sanction for bills above Rs. 1000/-
- i) 50% check for bills above Rs. 25,000/-
ii) 20% check for bills above Rs. 5000/-

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| iv) Opening of letter of credit. | | iii) 10% check for rest of bills. |
| | | iv) 100% check for opening letters of credit. |
| 21. a) Service Mains Bills. | a) 50% check of bills above Rs. 500/- for underground lines and above Rs. 250/- for overhead lines. | 20% check for all bills with special reference to heavy bills. |
| b) Vehicle repairs Bills. | b) 50% check of bills above Rs. 500/- and | |
| c) Octroi Bills. | 10% for others. | |
| 22. Imprest Bills | 100% check of all vouchers exceeding Rs. 20/- each, arithmetical accuracy and allocation of expenditure. | General review of the bills with reference to
i) 50% check of vouchers for Rs. 100/- and above and for others 10% check except arithmetical accuracy.
ii) special attention to temporary advances and locking up of funds. |
| 23. Other Bills. | 50% check with special reference to bills involving heavy amount. | i) 20% check in respect of bills for Rs. 250/- and above.
ii) 10% check for others |

24. **Civil Engineering Bills.** 50% check for bills not less than Rs. 2500/- and for other bills 25% check.
- i) 100% check in respect of all final bills other than annual repair bills except arithmetical check.
- ii) For other bills check in respect of
- Tender rate
 - Quantities as per bill and estimate
 - Deductions
 - 20% test check of quantities shown in the bill with reference to Measurement Book and also calculation for them in Measurement Book.
25. **Pension payment and recoupment of imprest.** 50% check of bills for Rs. 100/- and above with reference to pension register and imprest amount and for other bills 20% check.
- General review of register of pension payment and imprest account.
26. **Register of suspense and denomination Register.** Critical examination of Cash Book, Denomination register and suspense account register and register of temporary imprest, cash balance report

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| 27. Bank Reconciliation Statement of current Account for the month. | | and certificate of cash balance, CTR / CBR (Remittance to bank) once a month. |
| 28. Register of (S.B. A/C Pass Book F.D. certificate Agreement Bond etc.,) documents held under safe custody. | | General review.

Once a quarter, examine whether documents held in safe custody are complete in all respects and whether documents are released after compliance of the prescribed conditions and collection of interest and payment to depositors. |
| 29. Register of duplicate keys. | | Review once a quarter. |
| 30. Cash Accounts compilation. | a) 100% check of postings of vouchers of Rs. 500/- and above in the General Ledger and check of | i) Review the total cash receipts and charges as per cash Book with those booked into.
ii) Review of adjustments. |

receipts posted in the General Ledger with Cash Book and their allocation under correct heads of account.

- b) Review of journal vouchers with reference to cash vouchers.
- c) Check of OB & CB from General Ledger to Trial Balance.
- d) 20% test check of arithmetical accuracy in Cash Book, Journal, General Ledger, Trial Balance.
- e) Check all the prescribed enclosures.

31. Store Accounts Compilation.

- a) 25% check of allocation under all heads of account.
 - b) 100% check of total in the daily classification sheet for 5 days having heavy transactions in a month at the
- 10% test check of items from (a) to (b) of column 2 except arithmetical check

rate of one day for a week with daily statements of account of receipts and issues.

rate of one day for a week with daily statements of account of receipts and issues.

- c) 100% check of transposition of figures from daily classification sheet to stock abstract in respect of 10 days in a month.
- d) Check 25% of totals in part-I, II and 100% of part III of stock abstract.
- e) 100% check of abstract of part-I, II and III of each Division.
- f) 100% check of transposition of figures from stock abstract to General Ledger.
- g) 100% check of enclosures to account.

32. Scrutiny of monthly accounts of Sub-Divisions/ Sections.

- a) 100% check of amount collected and collections shown in D.C.B.

Review of Cash Balance Report and Consolidated Bank Remittance with

with reference to that remitted, and C.B.R. reference to accounts and incorporated in General Cash Book.

- b) Check classification of receipts with statements received with accounts.
- c) Check OB, CB & details of Cash Balance Report with reference to old items of unpaid salary and wages, undelivered checks, temporary imprest and un remitted revenue.
- d) Check arithmetical accuracy.

33. D.C.B. compilation in Divisions.

- a) Monthly check of OB & CB.
- a) Critical review of D.C.B. of revenue and tax statement with reference to arrears.
- b) Details check of Consolidation of D.C.B. once in a quarter.
- b) Review of adjustments and check with figures incorporated in monthly accounts.

34. Journal and Ledger Maintenance.

- a) 100% check of journal with reference to the ledger postings, balances
- Review of Trial Balance with special reference to particular items.

	and renewals of ledger.	
	b) 100% check of Trial Balance.	
35. March Supplemental Accounts.	Same checks as for monthly accounts.	Review and certify.
36. Acceptance of Advice of Transfer.	a) 10% test check of journal entries. b) Check pendency with reference to the register of A.T.'s. c) Review adjustments for difference in respect of values advised and accepted.	a) Critical examination of pendency. b) Review adjustments for difference in value advised and accepted.
37. Sending Advice of Transfer.	a) Check once a week that A.T.'s for transactions occurred during the week have been sent to respective officers and recorded in the register of A.T.'s. b) Check with debits shown in accounts.	Review the action taken for getting the A.T.'s accepted with reference to A.T.'s pending for more than 30 days.
38. Replies to Audit Reports of Accountant General.	-	Review disposals once a month with reference to pendency.

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| 39. Final orders on Annual counting of Stores and T & P. | Check whether all differences have been covered by the order and pursue implementation. | Review implementation orders. |
| 40. Audit of Work Accounts. | | |
| a) C. Registers & Completion reports Categorisation statement, Register of assets, Register of depreciation etc., | <p>a) 25% audit of sanctions to estimates sanctioned in each month so as to cover estimates costing Rs. 2500/- and above.</p> <p>b) 10% test check of works sanctioned under each budget block grant in respect of</p> <p>i) Works cost and total outlay posted every month.</p> <p>ii) completion reports Categorisation statements and Asset register.</p> <p>Special emphasis to be given for works having heavy outlay.</p> | <p>a) Check 5% for works costing Rs. 50,000/- and less.</p> <p>b) Check 10% for works costing above Rs. 50000/-</p> <p>c) General review of audit of sanctions to estimate, C registers, Completion reports, Categorisation statements and Register of assets and depreciation.</p> |
| b) Stock manufacture and workshop estimates. | 20% Check for all aspects. | Same as in item No. (a) above. |

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| c) Register of depreciation account. | a) Check 100% for first and last years calculations and 10% for other years. | a) 20% check for first and last years calculations and general review for other years. |
| | b) 100% check of annual statement for purposes of annual final accounts. | b) Review with depreciation account register and certify annual statement for final accounts. |
| d) Register of Revenue expenditure and statement of operating revenue expenditure. | a) Check of progressive totals.
b) 20% Check of postings. | 10% test check selecting vouchers / invoices / adjustments of heavy amounts. |
| e) Monthly statement of outlay of works costing Rs. 1,00,000/- and above. | 25% Check. | 10% test check. |
| 41. Deposits, Loans, Advances, Recoverable and payable accounts and Suspense accounts. | a) 10% check of monthly postings, balancing and abstract with reference to monthly accounts. | a) Critical review with reference to satisfactory maintenance to items not cleared.
b) Check whether balances as per schedules have been tallied with those of CCA'S office once a month. |

- b) Point out pendency of items remaining uncleared for more than 3 months.
- c) 25% Check of renewal and year wise breakup of balances.

42. Stores Price Ledger Accounts.

Check transactions posted in the ledger including pricing and balancing under different items viz.,

Check transactions posted under different items in the ledger including pricing and balancing viz.

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| <ul style="list-style-type: none"> a) 10% for items having unit rate of Rs. 100 and below b) 20% for other items. c) Examination and report of irregular balances thrice in a year. d) Check adjustments of difference in standard rate and actual rate. e) Examine the reconciliation of differences and persue. | <ul style="list-style-type: none"> a) 5% of items cement, Iron and steel inclusive. b) Review of adjustments for differences in value and irregular ledger balance. c) Review the reconciliation register and pursue adjustment of differences. |
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43. E.S.I. Accounts	-	Review with reference to prompt and satisfactory sending of statutory returns to E.S.I. office.
44. Raising of Public Loans.	-	100% Check for i) Brokerage ii) Under writing charges. iii) Return of excess subscriptions.
45. Transfer of Stock	100% check for propriety, admissibility title of the transferror.	Check of titles.
46. Payment of Interest.	100% check of payments exceeding Rs. 5000/- and 20% check of others.	10% check with special reference to heavy items.
47. Redemption of Stocks/Bonds.	-	10% Check.
48. Voluntary Loans.	10% Check.	20% Check.
49. Pension and leave contribution Account.	For deputationists within the Board and outside the Board.	20% Check of all items in column number 2.

- a) 100% check for changes and change in pay and allowances of existing employees as recorded in the P & L contribution register and service register.
- b) 10% check for other items.
- c) 100% check for payment of leave surrender and leave allowances.
- d) 100% check of D.C.B. relating to each foreign employer.

50. Passing refund bills for security deposit.

100% Check.

10% Check.

51. Passing of bills HBA/HPA/CA etc.,

100% check of all bills except cycle advance.

20% check so as to cover all types of advances.

52. Pre-audit of tenders and purchase orders.

100% Check covering all aspects.

APPENDIX - IV

DUTIES OF ACCOUNTS OFFICER (IA) / ASST. ACCOUNTS OFFICER(CA) AS REGARDS STORES INSPECTIONS.

- a. General review of numerical ledgers so as to ascertain that the postings are upto date.
- b. Random check of store balances of 10% of the items of materials. Enter counted balance of the counting sheets and obtain signature of the Store Keeper. Items to be checked should include essential line materials, Iron, Cement, Lamps, Tubelights, Insulated Wires, Fuse Wires, Torch Cells, Silver Lead and Soldering Lead, Pipes of different varieties, Copper Conductor and T & P materials.
- c. Enter counted balance in the respective ledger (in words and figures' with dated initials) and ledger balances on the counting sheets, workout differences between ledger balance and counted balance and enter on counting sheets.
- d. Prepare a statement of materials found on ground but not in the ledger and in the ledger but not on ground by verification at random, one in ten of the items of the materials.
- e. Critical examination of minus balances and also irregular transactions noticed.
- f. Where maximum and minimum limits have been fixed, prepare statement showing items exceeding the maximum limit and Items less than the minimum limit found during the inspection at random of one in ten of the items.
- g. Check the postings of one months' store transactions in the numerical ledger.
- h. Critical examination of the balances of salvage and scrap materials awaiting disposal.

- i. Review of disposal of previous reports , orders on annual inventory of stock (Stock verification/Inspection) including the implementation of orders thereon.
- j. Critical examination of the purchases with reference to stocks on the date of issue of purchase orders and its utilisation after its receipt.
- k. Critical examination of purchases on purchase orders where there is rate contract.
- l. Review of History Books of vehicles for record of repairs and replacements with reference to purchase orders if any.
- m. Checking Imprest Accounts, Pension Payments, Register of Contingent Articles, Register of unpaid salary and wages, remittance of unpaid salary and wages amount as per rules, and Register of power development deposits/advance power charges etc., by visiting one Sub-Division/Section Office every month by rotation.
- n. Prepare a report on the inspection conducted and issue to the concerned store officer for perusal and compliance. Hand over one set of store counting sheets to the store officer. (Format for inspection report vide Appendix V(B)).
- o. Follow up the compliance of Inspection reports till finality.

APPENDIX V(A)

FORMAT FOR REPORT of inspection on the audit of cash and revenue accounts ofSection/Sub-Division.....Division.....Circle.

1. a) Name of the office inspected _____
b) Jurisdictional Sub-Dn _____
c) Division/Circle _____
2. a) Name of the Sub-Dnl. officer/Section officer _____
b) Name of the A.A.O./Sr.Asst _____
3. Name of the inspecting staff: A.A.O. _____
Sr.Asst _____
4. Period covered during audit in revenue _____
(tariff wise)
Period covered during audit in Cash _____
5. Time taken for audit _____
6. Total short claims pointed out (Tariff wise) _____
7. Name of the inspecting officer _____
8. Date of finalisation _____
9. Test audit of recovery _____

Introduction

- a) The section has last inspected during the year and report issued vide letter no _____ dtd _____ During the audit, short claims to the extent of Rs _____ was pointed out for arranging recovery, as against which a sum of Rs _____ has been recovered as per the information available to this office. Balance of Rs _____ may please be recovered under intimation to audit.
- b) During the present audit, the cash accounts for the period from _____ to _____ and revenue accounts for the period from _____ to _____ have been audited. The discrepancies noticed

and short claims amounting to Rs. _____ have been pointed out, which are detailed in the subsequent paras and annexures.

c) The break up of short claims tariff-wise is as detailed below:-

- 1) H.T.
- 2) L.T.1
- 3) L.T.2
- 4) L.T.3
- 5) L.T.4
- 6) L.T.5
- 7) L.T.6
- 8) L.T.7
- 9) L.T.8
- 10) M.M.D.

Total.

Classification of short claims:

- i) Meter constant.
- ii) M.N.R. Meters.
- iii) Line minimum charges/Monthly minimum charges/Annual minimum charges.
- iv) Rating reports.
- v) Wrong application of tariff.
- vi) Miscellaneous (DCR., Int. SR fees etc.).

d) During the course of audit, the staff have been suitably given guidance to avoid mistakes and other irregularities, resulting in short claims.

Part - I

Persistent irregularities:

During the previous audit the following types of irregularities were pointed out for remedial action, but during the present audit, it is seen that those irregularities not only persisted, but also, continued during the current period also.

Example :-

- i) Non-replacement of MNR Meters particularly in power installations.
- ii) Servicing of installations under direct connections.
- iii) Non-collection of adequate deposits in respect of all category of installations.
- iv) Non-removal of meters from disconnected installations.
- v) Non-dismantling of idle lines in respect of installations which are under disconnection for more than 6 months.
- vi) Continuation of installations under service though there are outstanding arrears.
- vii) No rating of power installations for years.
- viii) H.T.Installations without metering equipment.

Part - II

Cash:

- a) Period covered from _____ to _____
 - i) Verification of cash receipts.
 - ii) Check of the daily totals and tracing the same into collections entered in the general cash book.
 - iii) Remittances made with reference to the remittance register and general cash book with reference to the bank certificate in the remittance register to be verified.
 - iv) Verification of the denomination register with reference to the cash balance in the cash book.

- v) Verification of the register of Money orders & register of consumers cheque received with reference to the receipts drawn.
 - vi) Verification of the register of cheques dishonoured and withdrawal of entries in the general cash book, tally register and consumer ledger.
 - vii) Verification of revenue/postal stamps/franking machine.
 - viii) Verification of deposit register (MMD/YMD) with receipts and tallying with the monthly accounts.
 - ix) Verification of revenue suspense register (47.604).
 - x) Checking of the register of used up receipt books.
 - xi) Checking the stock register of embossed agreement forms.
 - xii) Verification of cash balance report.
- b) Verification of the registers maintained in the cash section.
- i) Register of Money Orders.
 - ii) Register of cheques received.
 - iii) Register of duplicate keys.
 - iv) Register of cash opened/cash closing
 - v) Register of valuable documents
 - vi) Register of cheques dishonoured.
 - vii) Register showing the official accompanying for remittances/encashment.
 - viii) Register of minimum deposits.
 - ix) Register of refund of deposits.
 - x) Register of embossed agreement forms.
 - xi) Register of revenue/postal stamps.
 - xii) Register of contingent articles.

Part-III

Revenue :

- | | |
|-------------------------------|----------------|
| 1. H.T.Installations | (HT-1 to HT-7) |
| 2. Motive power installations | (LT-5) |
| 3. IP set installations | (LT-4) |
| 4. Commercial lighting | (LT-3) |

- | | |
|--|--------------------|
| 5. AEH installations | (LT-2(a)& LT-2(b)) |
| 6. Street lights | (LT-6) |
| 7. Temporary non-commercial power supply | (LT-7) |
| 8. Temporary power supply commercial | (LT-8) |
| 9. Domestic lighting | (LT-1) |

Part-IV

Review of Registers.

- 1) Register of application for power supply.
- 2) Register of application for I.P. sets.
- 3) Register of agreements.
- 4) Register of requisition for street lights.
- 5) Register of inventory of street lights.
- 6) Register of temporary installations.
- 7) Register of fuse of call.
- 8) Register of sealing of meters.
- 9) Register of R & R of meters.
- 10) Register of opening of daily cash.
- 11) Register of stock of blank receipt book together with counting of stock on hand.
- 12) Register of duplicate keys.
- 13) Register of replacement of street light bulbs & claims due.
- 14) Register of receipt and disposal of test reports for new installations.
- 15) Register of back billing charges in respect of vigilance cases.
- 16) Register of short claims in respect of audit notes.
- 17) Register of revenue written off.
- 18) Register of meter constant.
- 19) Register of classification of arrears.
- 20) Register of hire purchase of IP sets.
- 21) Register of battery charging sets.
- 22) Register of religious and charitable institutions.
- 23) Register of withdrawals of revenue & refund of revenue.
- 24) Register of suits filed for recovery of revenue arrears.
- 25) Register of incumbents.
- 26) Register of free lighting installations.

- 27) Register of minimum register.
28) Register of D9(A), D9 (B), D9(C) & D.10

Part - V

Records not produced for audit.

- i) Cash
- ii) Revenue.

Part - VI

Conclusion

- a) The section/sub-division was inspected by inspection staff from _____ to _____ covering the cash accounts from _____ to _____ and Revenue accounts from _____ to _____
- b) The discrepancies noticed during the course of inspection have been brought out in the report, as well as audit enquiry issued from time to time and also annexures enclosed hereto. The audit of revenue accounts has disclosed several irregularities as per annexures _____ enclosed and a total short claim of Rs _____ has been detected. Details of which are as under, (tariff wise)
 - i)
 - ii)
 - iii)
 - iv)

The sub-divisional officer may please taken action for the recovery of the short claims and also attend to the irregularities mentioned in the report.

Replies to the report be forwarded within 30 days from the date of receipt of the report

Accounts Officer,
Internal Audit.

ANNEXURE

1) Corrections in receipts.

Sl. No.	R.R. No.	Rt. No. & Date	Amount originally written	Amount subsequently written	Attested by the cash officer or not	Omission of date / R.R.No/ signature	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

2) Installations under direct connection category-wise

Sl. No.	R.R. No.	Connected load	Date of service	From how long under direct connection	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

3) Installations under M.N.R. category-wise

Sl. No.	R.R. No.	Connected load	Date of service	From how long	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

4) Installations under arrears but continued under service (category-wise)

Sl. No.	R.R. No.	Amount of arrears	Outstanding from	Remarks
(1)	(2)	(3)	(4)	(5)

5) Installations under disconnection but meters not removed

Sl. No.	R.R. No.	Arrears outstanding	Date of disconnection	Remarks
(1)	(2)	(3)	(4)	(5)

6) Installations under disconnection for more than 6 months and lines not dismantled.

Sl. No.	R.R. No.	Arrears outstanding	Date of disconnection	Remarks
(1)	(2)	(3)	(4)	(5)

7) Motive Power installations not rated by the M.T. Division

Sl. No.	R.R. No.	Connected load	Date of Service	Date of previous rating	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

8) Statement showing the insufficient minimum deposits, category-wise

Sl. No.	R.R. No.	Deposit require	Deposit held	Balance of deposit to be collected	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

9) Statement of age-wise classification of arrears

Sl. No.	R.R. No.	Date of Dis-Service connection	Date of Deposit available	Amount of arrears			Reasons for arrears			
				up to 6 months	1 year to 2 years	2 years to 3 years & above				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

10) Statement of difference between ledger balance and DCB category-wise

Sl. No.	Balance as per ledger	Balance as per D.C.B.	Remarks
(1)	(2)	(3)	(4)

11) Delay in opening the ledger accounts

Sl. No.	R.R. No.	Date of Service	Date of handing over LS to RS	Date of opening ledger a/c	Date of sending first bill	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

12) Statement of short claims (Ledger - wise / month - wise)

Sl. No.	R.R. No.	Name & Address	Month	Short claim	Observations	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Note :- When the amount of short claims exceeds Rs. 1,000/- history of the short claims should be narrated in the report, besides including the same under the statement of short claims quoting relative para in the report.

13) H.T. Installations without metering cubicle.

14) H.T. Installations without metering cubicle billed an average consumption etc.

Accounts Officer, Internal Audit.

APPENDIX - V(B)

FORMAT FOR REPORT ON THE INSPECTION OF SUB-DIVISIONAL / DIVISIONAL STORES FOR THE YEAR.

1. Name of the Store house. :
2. Name of the Store officer. :
3. Name of the SK/ASK. :
4. Name of the Inspecting staff. :
5. Date of inspection. :
6. Date of finalisation. :
7. Name of the finalising officer. :
8. Officers present at the time
of finalisation. :
9. Excess materials pointed out. :
10. Shortage of materials. :
11. Total number of un-operated
materials for more than
3 years with value. :

REPORT

1. Introduction.
2. Review of ledger postings.
3. Check of one months' store transaction.
4. Randum check of 10% items of store materials.
5. Materials not used for more than 3 years.
6. Maximum and minimum level of stock materials.
7. Reconciliation between numerical & pricing ledger.
8. Scrap materials held in the store yard.
9. Register of un-acknowledged invoices.
10. Final orders on Annual store counting.
11. Pending A.T.'S
12. Failed transformers lying in the store yard.

KARNATAKA ELECTRICITY BOARD

(INTERNAL AUDIT)

Inspection of Store (by the Concurrent Audit)

Sl. No.	Name of the store house	Inspected to the end of previous month	Inspected during the month	Whether inspection report issued	Progressive total (Total number of stores inspected during the year)
(1)	(2)	(3)	(4)	(5)	(6)

No. _____
 Date _____

 ACCOUNTS OFFICER (INTERNAL AUDIT)
 _____ UNIT

KARNATAKA ELECTRICITY BOARD

(INTERNAL AUDIT)

Value of un-operated materials (observed during the course of audit of stores by Con. Audit)

Sl. No.	Name of the store house	Number of items	Value of materials		Remarks
			Rs.	Ps.	
(1)	(2)	(3)	(4)	(5)	(Statement to be enclosed)

ACCOUNTS OFFICER (INTERNAL AUDIT)

..... UNIT

APPENDIX - VI

RULES REGARDING PRESERVATION OF RECORDS

The heads of offices are authorised to dispose/destroy the old/unusable records of their offices and subordinate offices, after the expiry of period indicated against each, in the list furnished below.

A list of records disposed from time to time shall be maintained in the following form

Sl. No.	Particulars of the record disposed.	Period of the record (From..... To.....)	Date of destruction	Reference number of official memorandum approving the destruction
---------	-------------------------------------	--	---------------------	---

LIST OF RECORDS TO BE PRESERVED / DESTROYED

Sl. No.	Particulars of the record	Period of preservation.
---------	---------------------------	-------------------------

Records Connected with Revenue

- | | | |
|----|---|---|
| 1. | Revenue Ledgers | i) H.T. Ledgers - Permanent
ii) L.T. Ledgers - 5 years after audit & recovery of all short claims.
III) Ledgers connected with court and appeal cases - Till the settlement of claims after disposal of the case. |
| 2. | Register of cheques received. | 1 Year - After Audit |
| 3. | Statement of amount collected during the month under D4/D6, R1 etc | 1 Year - After Audit |
| 4. | Register of receipt and disposal of test reports of new installations | 3 Years - After Audit |

5. Tally register for Revenue Section 1 Year - After Audit
6. Register of Free power supply sanction to employees. Permanent
7. Monthly statement of free power supply-units utilised 1 Year
8. Monthly statement of power supply (in units) exempted from payment of electricity tax. 1 Year
9. Stock account of blank receipt books 1 Year - After Audit
10. Register of receipt books used and awaiting audit 1 Year - After Audit
11. Control chart for Accountants in Revenue Sections. 1 Year
12. Memo of disconnections 8 Years - After Audit
13. Memo of reconnections 8 Years - After Audit
14. Register of Legal Cases (for Division Offices) Permanent
15. Statement showing the details of Revenue and / or Tax demand to be withdrawn from accounts of LT Power Installations including I.P. sets and Street Light Installations 1 Year
16. Statement showing details of Revenue and / or Tax demand to be withdrawn from accounts of HT Installations 1 Year

- | | | | |
|-----|--|---------|---------------|
| 17. | Accounting of money received for temporary works | 1 Year | |
| 18. | Form for transfer of Installations | 1 Year | |
| 19. | Statement of DCB of each ledger. | 3 Years | - After Audit |
| 20. | Meter reading books | 2 Years | - After Audit |

Records connected with General Cash

- | | | | |
|----|--|------------|---------------|
| 1. | General Cash Book for use in Circle and Division Offices | 5 Years | - After Audit |
| 2. | General cash Book for use in Sub-divisions / Section Offices | 5 Years | - After Audit |
| 3. | Register of temporary imprest advanced | 5 Years | |
| 4. | Register of details of cash suspense | Permanent | |
| 5. | Bill for recoupment of funds drawn from Current Account at Bank | Not in use | |
| 6. | Denomination Register for use wherever there is NCR Machine (this register is to be used in Division and higher accounting offices also) | 5 Years | |
| 7. | Stock register of blank embossed agreement forms | 5 Years | |
| 8. | Abstract of cash accounts (to be sent monthly by section offices/Sub-division offices only to the Division offices) | 1 Year | - After Audit |

9.	Receipt Book-Cum Revenue Cash Book	5 Years - After Audit
10.	Register of unpaid salary / wages	3 Years
11.	Payment slip for unpaid wage / salary / TA	3 Years
12.	Docket Voucher Form	1 Year
13.	Receipt for interest Loans / Bonds disbursed by KEB	one year or after noting the fact on the Bonds.

Records connected with Establishment

1.	Register of vacancies to be filled up	1 Year
2.	Form for maintaining seniority list of employees	Permanent
3.	Pay roll of establishment	3 Years
4.	Establishment Register for pay and Allowances	Permanent
5.	Form for supplemental pay rolls	Permanent
6.	Last pay certificate form	3 Years
7.	Requisition-cum-Voucher for advance of TA on tour	1 Year
8.	Requisition-cum-Voucher for advance of pay and TA on Transfer.	1 Year
9.	T.A. Bill Register / Acquittance	Permanent
10.	Register of Service Registers	Permanent
11.	Progress Register of disposal of pension papers.	1 Year
12.	Monthly statement of vacancies	1 Year
13.	Index register to watch drawal of increment.	1 Year

14.	Bill for advance of gratuity at death of an employee	3 Years
15.	Register of sanction of wages.	Permanent
16.	Control Register of outlay on labour /TA charges against provision in estimates to check time rolls/work charged pay rolls/TA bills.	After the completion Reports are accepted
17.	Register of Workmen's Compensation paid	Permanent
18.	Sttement of deductions on account of pay roll of for the month of	1 Year
19.	Form for fixation of pay on promotion	3 Years
20.	Statement of employees due for retirement during the next year	1 Year
21.	Statement of employees who are working for more than three years in one place	1 Year
22.	Sanction-cum-voucher form for claiming refund of Medical expenses	3 Years
23.	Leave application for all kinds of leave	1 Year
24.	Register of watching payment of examination fee and TA for two free attempts	1 Year
25.	Application-cum-voucher for P.F. Advance	3 Years
26.	Application-cum-voucher for refund of P.F.	3 Years
27.	TA bill (Revised procedure for payment)	3 Years
28.	Schedule-cum-ledger account of pension and leave contribution	Permanent

29.	Monthly bill for pension and leave contribution	1 Year	41
30.	Register of sanctioned appointments in various offices of Board	Permanent	42
31.	Schedule of all Advances	Permanent	43
32.	Deduction intimation for PF advance	Till the recovery is completed	44
33.	Application of Workmen's Compensation	3 Years	45
34.	Issue of Pay Slips	1 Year	46
Bills			
1.	Statement of Bills/Letters pending as on 10th / 25th of every month	1 Year	47
2.	Diary of Bills received and passed	1 Year	48
3.	Statement of Bills passed under objection during the month	After the objections are removed.	49
4.	Register of Vehicle repair bills passed	1 Year	50
5.	Register of recurring charges	Permanent	51
6.	Register of pension payments at section/sub-divisions	Permanent	52
7.	Register of miscellaneous bills passed	3 Years	53
8.	Register of tenders called for	Permanent	54
9.	Monthly statement of Local orders	1 Year	55
10.	Register of comparative statements of Tenders/Quotations	Permanent	56
11.	Register of solatium paid	Permanent	57
12.	Register for watching recovery of hire charges	3 Years	58

13) Transit register of bills passed (to be used for all kinds of bills) 1 Year

14. Audit Register of pension payments in Division/Higher Offices. Permanent

15. Accounting of Inspectorate charges 3 Years

Work Accounts

1. Tally sheet for works outlay under block grants 1 Year

2. Statement of expenditure incurred on works, costing more than Rs. One Lakh 1 Year

3. Register of sanctioned Estimates & Completion Reports After the CRs are accepted

4. Cost Register of service connection works After the CRs are accepted

5. Cost Register of works (other than service connection works) After the CRs are accepted

6. Revised form of estimate & revised form of abstract (to be used for preparing the estimates other than service connection works) After the CRs are accepted

7. Statement showing Assets commissioned in in the month of

8. Register of Depreciation Account Permanent

9. Revised procedure for issue of work orders. Permanent

Suspense Accounts & Personnel T&P Accounts

1. Statement of T&P Articles drawn / returned 1 Year

- | | | |
|----|---|---|
| 2. | Suspense schedules | 3 Years after ensuring that pending items are renewed in the following year |
| 3. | Accounting of money received for temporary works. | 1 Year |

Store Accounts

- | | | |
|----|--|----------|
| 1. | Progress chart for receipt & disposal of store accounts. | 1 year |
| 2. | Store receipt voucher form | 12 Years |
| 3. | Indent-cum-Invoice form | 12 Years |
| 4. | Reconciliation of cost of stores with accounts balance | 3 Years |
| 5. | Daily Accounting of Stores Receipts / Issues | 1 Year |

Compilation of Accounts

- | | | |
|----|---|-----------|
| 1. | Daily classification sheet for Store Issues / Receipts | 1 Year |
| 2. | Monthly statement of operating expenses | 1 Year |
| 3. | Journal entry scroll | Permanent |
| 4. | Centralised check for interdivisional transfers | 1 Year |
| 5. | Revised Docket for sending monthly accounts | 1 Year |
| 6. | Abstract of Receipts and Payments | Permanent |
| 7. | Corrections to monthly abstract of Receipt and Payments | 1 Year |

Records & Stationery Articles Account

- | | | |
|----|--|-----------|
| 1. | Stock account of stationery and Forms | 5 Years |
| 2. | Register of stationery and forms issued | 5 Years |
| 3. | Index Register of papers received and filed in the records section | 2 Years |
| 4. | Index Register of Records & Files | Permanent |
| 5. | File/Record movement card | 1 Year |

General

- | | | |
|----|---|------------------------------|
| 1. | Assistants Dairy | After completion of the book |
| 2. | Register of Inward Letters | 3 Years |
| 3. | Voucher form for purchase of postal stamps | 1 Year |
| 4. | Dairy Register of Typists / Junior Personal Assistants / Senior Personal Assistants | After completion of the book |
| 5. | Suspense File Register (only for Board Secretariat) | Permanent |
| 6. | File movement register (only for Board Secretariat) | Permanent |

Internal Audit

- | | | |
|----|---|--|
| 1. | Internal Audit Memo | Till finally disposed off and recoveries effected. |
| 2. | Register to watch compliance to Internal Audit Memos. | Till finally disposed off and recoveries effected. |
| 3. | Monthly Progress Report on Internal Audit work | 3 Years |

4. Register to watch the dates of inspections by Internal Audit staff **3 Years**

Existing Forms

1. Register of Industries exempted from payment of Electricity Tax **5 Years**
2. General Index Register **Permanent**
3. Ledger folio Index register **Permanent**
4. Form for DCB of Revenue and Tax **3 Years**
5. Form for Annexure to DCB **3 Years**
6. Arrears statement in Part-I, II and III (for revenue) **3 Years**
7. Register for 2 MMD **Permanent**
8. Register for refund of 2 MMD **Permanent**
9. Plus and Minus statement for 2 MMD **Not in use**
10. Refund bill for 2 MMD **1 Year**
11. Register of Revenue written off. **Permanent**
12. Register of classification of Revenue arrears **Permanent**
13. Spot Bill Form **2 Months or submission of DCB whichever is later**
14. Bill Form for power supply sent from office **2 months or submission of DCB whichever is later**
15. 7 days notice Form **1 Year**
16. Daily abstract of revenue and other collections **5 Years**
17. Register of meter constants **Permanent**
18. Register of agreements **Permanent**

19.	H.T. Bill form	2 Months or submission of DCB whichever is later
20.	Street light bill form	2 Months or submission of DCB whichever is later
21.	Imprest bill form	3 Years
22.	Statement of cheques drawn (Daily sheet)	3 Years
23.	Stock Register of blank cheque books	Permanent
24.	Cash Balance Report	3 Years
25.	Certificate of cash balance	3 Years
26.	Treasury challan form	Not in use
27.	Remittance Register	Permanent
28.	Register of cash / cheque etc., given for remittance / encashment	5 Years
29.	Consolidated Treasury Remittance Certificate Form	Not in use
30.	Register of documents held under safe custody	Permanent
31.	Denomination Register (Section / Sub-Division)	5 Years
32.	Register of Duplicate Keys	Permanent
33.	Statement of cheques undelivered	3 Years
34.	Register of Stocks / Bonds (Public Loan)	Permanent
35.	Register of Bi-furcation/consolidation of Stocks	Permanent
36.	Register of Transfers / (Stock / Bond)	Permanent
37.	Register of Interest payment	Permanent

	(on Stock / Bond)	
38.	Register of Income Tax deduction out of interest (on Stock / Bond)	Permanent
40.	Register of cheques issued (F.A.&.C.A.O's office)	3 Years
41.	Treasury payments reconciliation register	Not in use
42.	Treasury remittance reconciliation register	Not in use
43.	Register of Reconciliation of Bank Account for collection of Revenue	5 Years
44.	Register of Bank guarantees	Permanent
45.	Register of Money orders	3 Years
46.	Register of cheque dishonoured	3 Years
47.	Annual Establishment Budget	1 Year
48.	Time Roll Form	3 Years
49.	Application for medical reimbursement essentiality certificate for medical expenses-reimbursement	3 Years
50.	Annual Increment certificate	1 Year
51.	Application for departmental examination	1 Year
52.	Hall Ticket	1 Year
53.	Statement of marks obtained in Examinations	1 Year
54.	Application for surrender of leave	1 Year
55.	Incumbent Register	Permanent
56.	Register of sanction of leave for employees covered under Factories Act.	3 Years
57.	HBA/MCA/Cycle Advance application form and bill form	One Year

58.	Pension voucher form	One Year
59.	Audit Register of Class I and II Officers	Permanent
60.	Scale Register of class I and II Officers	Permanent
61.	Pay Slip form	One Year
62.	Civil list form	One Year
63.	History/Statement of Service (for officers)	Permanent
64.	DCRG Register	Permanent
65.	Register of Pension Payment Orders	Permanent
66.	Pension payment order (Book)	Permanent
67.	Disbursers half for pension	Permanent
68.	DCRG Authorisation letter	3 Years
69.	Register of sanction to commutation of pension	Permanent
70.	Register of Income Tax deducted from pension	3 Years
71.	Register of Indemnity Bonds from Banks	Permanent
72.	Guard file of Disburser's half for pension	Permanent
73.	Tally Register (for PF and cheques)	3 Years
74.	Abstract Register (for PF)	3 Years
75.	Register of PF Investment	Permanent
76.	Register of Interest on PF investments	Permanent
77.	PF Ledger	Permanent
78.	Register of forfeiture of PF	Permanent
79.	Register of PF Fund Bills	Till the loan is completed
80.	Register of PF Loans granted	Till the loan is completed

81.	Register of deputationists inwards/outwards	5 Years
82.	Register of Inter-Circle transfers of opted employees for circle-wise cards	Permanent
83.	Register of Applications received for departmental examinations	1 Year
84.	Register of requisitions for marks card	1 Year
85.	Register of Trainees on stipends	1 Year
86.	Priority list of applications for advances - HBA etc.	1 Year
87.	Register to watch the balance of grant under various types of advances	3 Years
88.	Register of court attachments	Permanent
89.	Civil Engineering Bills	1 Year
90.	Memo of disallowances	1 Year
91.	Memo of return of bills	1 Year
92.	General Abstract Register	3 Years
93.	Journal voucher	1 Year
94.	Abstract of Receipts and payments	1 Year
95.	Statement of Capital Expenditure against Budget grant	1 Year
96.	Stock Abstract Register	3 Years
97.	Journal	3 Years
98.	Ledger	3 Years
99.	Trial Balance	1 Year
100.	Advice of Transfer	3 Years
101.	Acceptance of Transfer	3 Years

102.	Workslip	1 Year
103.	Write back order	1 Year
104.	Completion Report form	1 Year or acceptance whichever is later
105.	Sub-Register of works (Budget grant-wise)	3 Years
106.	A4 Schedule of HBA/MCA etc. (for credits or recoveries)	Permanent
107.	D3 - Schedule of Staff Security Deposits	Permanent
108.	Consolidation Register for Electricity Tax collected (DCB Register)	1 Year
109.	Register of consolidated Abstract	1 Year
110.	Register of consolidation of Annual Financial Returns	1 Year
111.	Register of consolidation of Assets commissioned during the Year	Permanent
112.	Consolidation Register for Depreciation Contribution	Permanent
113.	Register of consolidation of DCB of Revenue	3 Years
114.	Register of consolidation Operating Revenue	Not in use
115.	Register of Consolidation of Revenue Expenditure	3 Years
116.	Register of Consolidation of Capital Expenditure (Block Grant -wise)	3 Years
117.	Register of Assets/properties Mortgaged for Loans raised	Permanent
118.	Register of Suspense Accounts Balance	3 Years after audit.

119.	Register of Estimates Certified	1 Year
120.	Register of Registered Firms	Permanent
121.	Register of Budget Grant under Purchase	3 Years
122.	Register for watching the Disposal of Audit Reports	Till final compliance
123.	Local Order Register	3 Years
124.	Personnel T&P Account Register	3 Years
125.	Register of Advices of Transfer Received/issued	3 Years
126.	Schedule of rent of buildings	Permanent
127.	M.A.S. Form	1 Year
128.	Bill for purchase of local materials	1 Year
129.	Stores counting sheet	3 Years
130.	Statement of Excess/Shortages/Set off	3 Years
131.	Statement of obsolete/unserviceable materials	3 Years
132.	Statement of materials not used for one year	3 Years
133.	Return Article Invoice	3 Years
134.	Stock Ledger-Numerical	5 Years
135.	Stock Ledger-Pricing	5 Years
136.	Register of bills received	1 Year
137.	Register of outward letters	3 Years
138.	Register of Inward letters	3 Years
139.	Muddam Delivery Book	1 Year
140.	New Case Register (Board Office)	Permanent
141.	Register of Records (Board Office)	Permanent

142.	Register of Fatal Accidents to Departmental persons / Non-Departmental persons	3 Years
143.	Stock Register of Library Books.	Permanent
144.	Register of Library Books issued	Permanent
145.	Inward Message Register	1 Year
146.	Outward Message Register	1 Year

Central Recruitment Cell & O&M Circles

I. Recruitment Application forms

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| a) | Rejected application forms | One Year from the date of appointment orders as per the final selection list. If there is any case pending in the court in such cases after one year from the date of the final decision taken by the Board as per the court orders. |
| b) | Application of the candidates called for interview. | - do - |
| c) | Application of the candidates selected and appointed. | Five years from the date of appointment order if no case is pending in the court. If there is any case pending against the selected candidate in the court or in the Board, in such cases after one year from the date of final decision is taken by the Board as per the court order. |
| d) | Files relating to recruitment containing 1st, 2nd 3rd and final and additional list. | Permanent |

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| II. | Master Files : | Permanent |
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Records of Departmental Examinations

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| 1. Application of Candidate | 1 year from the date of announcement of results | By auction. |
| 2. Correspondence relating to discrepancies etc., observed during scrutiny of applications. | 1 year from the date of announcement of results. | By auction. |
| 3. Correspondence relating to issue of Admission Tickets, etc., | 1 year from the date of announcement of results. | By auction. |
| 4. Valued Answer Books | 1 year from the date of announcement of results. In case malpractice is committed and departmental enquiry is pending, such valued answer books have to be retained till the enquiry is finalised. | By Burning |
| 5. Statement of Marks obtained. | 1 year from the date of announcement of results. | By Burning. |