

AUDIT

50.1 **Role of Audit**

The audit is an essential part of financial system. Its main purpose is to see (i) whether the accounts are complete in all respects (ii) whether expenditure is as per the laid down financial rules and duly authorised.

50.2 **Internal Audit**

Internal checks on accounts of Civil Departments is vested in the Financial Adviser under Departmentalized Accounting System. Internal Audit of CBI Head Office and all budget dealing branches located at Delhi and outside Delhi is conducted by the Internal Audit Party deputed by the Internal Audit Wing of Principal Accounts Office of Ministry of Personnel, Public Grievances and Pension, New Delhi.

50.3 **Statutory Audit**

Statutory Audit is conducted by the Audit Team of Directorate General of Audit, Central Revenue, New Delhi and local Accountant General of State. Audit of the books of accounts of CBI Head Office and branches located at Delhi is conducted by the Audit Team deputed by the Office of Directorate General of Audit, Central Revenue, New Delhi and in respect of CBI branches located outside Delhi by the Audit Team of concerned State Accountant General.

50.4 The audit party audits the accounts of the branches and inspects the general working of a Department. The following books /records among other things are generally audited:-

- (i) Cash Book
- (ii) Receipt Book(in form GAR-6)
- (iii) Contingent Register
- (iv) Bill Register
- (v) Pay Bill Registers
- (vi) Service Postage Stamps Register
- (vii) Register of recoveries
- (viii) Register of valuables
- (ix) Despatch Register
- (x) Challan Register/Challans
- (xi) Register of Stationery
- (xii) Telephone Bill Register
- (xiii) Stock Registers :

- a) Consumable articles &
- b) Non-consumable articles (Dead-stock)
- (xiv) Log Books (All Vehicles)
- (xv) GP Fund Register of Group 'D' employees.
- (xvi) Paid Vouchers.
- (xvii) TA/LTC claims
- (xviii) Income Tax calculation
- (xix) Pay Fixation statements
- (xx) All Purchase files
- (xxi) Railway Warrants
- (xxii) Budget

50.5 A subordinate authority shall not with hold any information, books or other documents required by Audit (GFR-II).

50.6 On receipt of a copy of the audit/Inspection Report, the Ss.P. of the Branches are required to remove the defects and implement the suggestions made in these reports and send compliance to the Audit Party under intimation to Head Office. The Head Office keeps a watch that the objections raised by the Audit are settled fully and finally.

50.7 To monitor the settlement of audit objections, a register may be maintained. Progress made for settlement of these objections may be reviewed periodically.

50.8 **Periodicity of Audit Inspections :**

Each Office should be inspected at least once a year. Accounts of Head Office and branches are subjected to test audits periodically by representatives of Controller of Accounts/Principal Accounts Office.

50.9 Wherever such test audit has not been undertaken within a period of preceding two years in any unit, an inspection of the accounts of that unit should be undertaken by a team from CBI, Head Office. Heads of CBI Offices should keep the Head Office informed about any case when there was no test audit within preceding two years.

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