

J & K MINERALS LIMITED

(A J&K Government Undertaking)
5th Floor, Jawaharlal Nehru Udhyog Bhawan
Rail Head Complex, Jammu.

No:ACJ / 2023-904-25

July, 20th, 2023

OFFICE ORDER

Sub:- Internal Audit for the year 2020-21, 2021-22 & 2022-23

A committee comprising of following officers/Officials is hereby constituted for considering the Internal Audit of the accounts of Corporation for the years mentioned above (Proforma enclosed).

A) Head Office

S. No	Name of the officer/official	Designation
01	Mr. Parmod Khajuria	Manager (P&S)
02	Mr. M.A.Naikoo	Accountant
03.	Mr. Vinay K Sapru	Jr. Accountant

B) Regional Office Jammu

S. No	Name of the officer	Designation
01	Mr. Mir Sajjad	Manager (Tech)
02	Mr. Mohd Ashraf Rather	Cashier
03	Mr. Bhupinder	Jr. Accountant

C) Parlanka / Assar

01	Mr. Gulzar Ahmad Shah	Accountant
02	Mr. Kapil Gupta,	Jr. clerk
03	Mr. Ab. Rashid lone	Accounts Clerk

D) Kalakot

01	Mr. Mir Irfan	Company Secretary
02	Mr. B.B. Koul	Jr. Accountant
03.	Mr. Rakesh Khajuria	Jr. Accountant

The committees shall submit its report within one month positively

By order.


(Zia - Ur- Rehman, JKAS)
Financial Advisor / CAO

Individual concerned

Copy to:-

1. Managing Director for kind information.
2. Manager (P&S), Jammu
3. Mines Manager PGP / Assar
4. Agent Coal Mines Kalakot
5. Manager (Tech). Hqrs.
6. Company Secretary, Hqrs.
7. I/c Accounts Jammu / Hqrs / PGP / Assar / Kalakot



FORMA FOR INSPECTION OF THE (GOVERNMENT/SEMI-GOVERNMENT OFFICES), HEAD OF DEPARTMENT/DIVISIONAL LEVEL OFFICES BY CONCERNED ADMINISTRATION DEPARTMENTS/ARI DEPARTMENT

1. Name of the department/office _____
2. a. Name of the Head of the Department/office _____
b. Date of taking over _____
3. a. Name of the FA/&CAO/DDO _____
b. Date of taking over _____
4. Date of last inspection _____ conducted by _____
5. Date of present Inspection _____

I. ORGANISATIONAL SET UP OF THE DEPARTMENT.

- a. Please furnish a chart showing the organizational set-up of the department.
- b. Is the distribution of work between the Head of the Department and his Gazetted assistants properly and suitably made (A copy of distribution of subjects may be furnished).
- c. Does any Gazetted officer/non- Gazetted official submit the papers to more than one officer?
- d. Is the distribution of work rational and equitable? If not, what changes are suggested to secure greater efficiency and quick disposal public business?
- e. Is the office adequately staffed? (Comment with reference to the average turnover of work and other relevant factors).
- f. What is the sanctioned strength of the officer under each category.
 - i. Permanent

- ii. Quasi Permanent
- iii. Temporary
- iv. Daily Wagers
- v. Vacant

ii. **EXPENDITURE/BUDGET**

- a. What are the various heads of expenditures and the amount provided in the budget therefor?
- b. ?

ii.

EXPENDITURE/BUDGET

S.No	Particulars	Answer
a.	What are the various heads of expenditures and the amount provided in the budget therefor?	
b.	What is the progress/expenditure under each head?	
c.	What is the method adopted to closely watch the pace of expenditure	
d.	Was there any rush of expenditure at the end or close of the previous financial year? If so what steps are being taken to eliminate such trend?	
e.	Is there a proper phasing of expenditure over the entire financial year?	

iii.

ACCOUNTS

S.No	Particulars	Answer
a.	Are all the registers, required under rules, being maintained properly and up-dated?	
b.	Whether the cash book is being maintained properly with special reference to:	
i.	Certificate regarding counting pages.	
ii.	Attestation of individual entries and daily balance.	
iii.	Monthly certificate regarding physical verification	
iv.	Drawl verification certificate obtained from the concerned treasury.	
c.	Is the office provided with cash chest?	
d.	Is cash personal security being obtained from the official dealing with cash? If not reasons therefor.	
e.	Are the journey's being performed in accordance with approved programme?	
f.	Is disturbance certificate recorded?	

g.	Are the accounts registers page marked?	
h.	Is the pay Acquaintance Roll maintained properly?	
i.	Are proper receipts being obtained from all sums disbursed?	
j.	Is the contingent register being maintained properly and verified and attested item-wise regularly by the officer in charge?	
k.	Is log book maintained in respect of the Government vehicles attached with the department?	
l.	Is the Department maintaining following registers of account and are these registers up to date/verified and attested by the concerned officers?	
i.	Cycle Advance register.	
ii.	Scooter Advance Register.	
iii.	Advance Pay Register.	
iv.	G. P. Fund Register	
v.	Telephonic Register.	
vi.	Audit Objections Register.	
vii.	Uniform Register.	
viii.	Drawl Register	
ix.	Festival Advance Register.	
x.	Store/Stock Register.	
xi.	Perishable Articles Register.	
xii.	Log Book Register.	
xiii.		

(A list of register maintained by the office may be furnished to inspection party).

i. Store/Stock Register.

ii. .

IV. STORE/STOCK

- a. Is the Store/Stock Register maintained properly.
- b. Is the physical verification of stock in hand being carried out as per rules and instructions? If so verification report be furnished to the inspection party?
- c. Is the value of purchased articles shown, with date, in the register?
- d. Are written off articles/losses etc. correctly accounted for?
- e. Are separate Register being maintained for permissible articles?
- f. Are un-serviceable articles being disposed off as the norms?
- g. Is the furniture supplied by Estates Department or directly purchased from the market, the quotations/tenders being called under rules?

V. ATTENDANCE REGISTER

- a. Is the attendance register maintained properly in the prescribed form?
- b. Is late attendance counted towards casual leave or any other leave due to the officers/official as prescribed under rules?
- c. Is a register showing casual leave/restricted holidays availed of by the staff maintained up-to-date?
- d. Are the registers as indicated above being submitted to the concerned officer and his signature obtained daily? If not reasons thereof?

VI. RECORDS

- a. Is the department maintaining the File Movement Register/Index Register in each Section? Is this being checked by the next authority and after what intervals? If not, reasons therefore?
- b. Are the files maintained continuously or year-wise?
- c. Are the files properly indexed/ page marked/ in cover tagged?
- d. When the weeding of records has last taken place?
- e. Is weeding of records being done in accordance with the rules and regulations in vogue? If not, the reason therefor?
- f. What is number of case spending with the Department (give Section-wise details) with reason for pendency?

VII SPEEDY TRANSACTION OF BUSINESS AND CLEARNESS OF PENDINGENCIES.

- a. Preparation of fortnightly Arrears statement of each section and its consolidation/submission on due date to concerned quarters .
- b. Inter-Departmental meetings for clearance of pending cases and resolving points of differences.
- c. Time bound disposals of important references.
- d. Issue of monthly reminders.
- e. Time to be taken for disposal of various references including D.O. letters, telegrams etc.
- f. Disposal of secret and confidential papers.
- g. Distribution of daily dak.

VIII. Planning

- a. What are the planning schemes, both State and Centrally Sponsored with which the department is concerned? (Give a statement of all such schemes, the budget allotment and target fixed).
- b. Have the prescribed guidelines been kept in view while formulating annual plan proposals?
- c. What procedure has been devised for review of the plan schemes?
- d. Are departmentally coordination/review meetings held periodically to review financial and physical aspects?
- e. Are the following points specifically examined in those meetings:-
 - i. Physical targets and achievements.
 - ii. The actual position of the expenditure booked and its preparation on staff and that of actual development program
 - iii. The shortfalls and reasons therefore.

IX. PROPERTY RETURNS

- a. Whether property returns are obtained/ transmitted and Scrutinized by the prescribed dates.

X. RECIEPTS AND DISPATCHES

- a. Whether the communication received in the Department are diarized the same date after these are submitted to the concerned officers properly and proposed by them?
- b. Whether communications received from GOL, Governor, CM/Minister of State/Chief Secretary are processed on priority?
- c. Whether Parliament/Assembly/Council questions and important reference are being dealt with on priority basis?
- d. Are receipts obtained by the receipt clerk from the official at the time of delivering the dark?
- e. Is the Stamp Register being maintained as laid down under rules, monthly purpose?
- f. Is the working of the section being watched and checked at prescribed intervals?

XI. APPOINTMENTS/PROMOTIONS

- a. Whether Recruitment Rules of Gazetted/Non-Gazetted staff have been got sanctioned from ARI Department, Law Department and Public Service Commission? If not, reason thereof?
- b. Whether seniority lists have been circulated/finalized control of your Department including your office?
- c. Whether the Roaster regarding the reservation for Scheduled Caste/Scheduled Tribe candidates is being followed for direct appointment /promotions?
- d. Whether employees have been declared Quasi permanent/Permanent? if not reason thereof?
- e. Are temporary appointments made only when Candidates selected by Competent Authority are not available?
- f. Whether any vacancy ought to have been notified to the Recruitment Board have been filled up without such notifications'? If so give particulars.

- g. Has concurrence of the Competent Authority /Recruitment Board been obtained where necessary for temporary appointments (exceeding three months) promptly?

XII. PERSONAL FILES/ESTABLISHMENT

- a. Are personal files for all employees maintained properly and up-to-date?
- b. Are APRs written regularly?
- c. Have adverse remarks, if any, been communicated to the concerned officials and their acknowledgement filed in the concerned personal files?
- d. Whether the Government instructions regarding transfer of government employees who have stayed for more than three years are being implemented. If not, reasons therefore?
- e. Whether seniority lists have been prepared and finalized after calling objections? If not, reasons therefore?
- f. Whether increment /E. bar is sanctioned as and when it accurse? If not, reasons therefore?
- g. Whether all the Government servants are subscribing towards G.P Fund and Insurance, if not, reasons therefore?
- h. Are there any appeals /representations of any official pending with _____.
- i. What is the number of pension cases pending with the Department (own office/subordinate offices) with reason of pendency?

- j. Whether a list of government servants who attain the age of superannuation during a particular year being circulated and their pension cases processed 18 months before the date of superannuation, if not, reasons therefore?

XIII. INSPECTIONS

- a. Whether annual inspection has been conducted by the ARI Department/head of the office.
- b. Observations made and action taken for removal of the defects found be furnished.
- c. Whether Annual inspection of the offices under the Administrative Control of the office in question have been conducted.
- d. Is action taken on the observations made during the last-year communicated to the concerned and their reply received?
- e. How many subordinate offices were inspected during the last year?
- f. Whether copies of inspection notes are being furnished to next higher authority through the Department of Administrative reforms and Inspections to the Chief Secretary.
- g. Whether Audit has been conducted by AG offices? If so.

- I. Put up a statement of audit objections/Audit Notes/Draft paras pending disposal.
- II. What is the total amount involved in the objections (both in respect of the concerned office and the offices under the administrative control with reasons of pendency)?
- III. Whether the office audited last the Accountant General.

XIV. OFFICE ACCOMODATION

- a. Is it sufficient for all members of the staff.
- b. Is the seating arrangements being made properly?
- c. Is the building kept neat and clean?
- d. Is the building government property? In case of private building, has certificate of non-availability been obtained from the PWD/Estates Department?
- e. Is the rent listed by the PWD authority/Rent Assessment Committee?
- f. Has rent been paid up-to-date, if not reasons therefore.

XV. STATIONARY AND FORMS

- a. Are the Register of Forms and Stationary maintained properly? Are these registers checked by the officer concerned?
- b. Are the stocks p[Physically verified periodically?
- c. Are receipts of stocks from the Stationary Report being verified at the time of receiving such stocks in the office and the bills with attestation of officer in charge?
- d. Are acknowledgements obtained for each time of issue?
- e. Are the instructions regarding economy in the use of stationary articles being implemented?

XVI. SUPPLY OF UNIFORMS

- a. Particulars of orderlies to whom uniforms have been supplied.
- b. Whether all the orderlies do wear the uniforms so supplied? If not, what action is taken against the defaulters?
- c. Any other items the concerned Head of offices wants to discuss and bring to the notice of the Government.

